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**Del Mar City Council
Special Meeting Agenda**
City of Del Mar Town Hall
1050 Camino del Mar, Del Mar, California

Civility Works: The Del Mar Code of Civil Discourse: Together we will promote inclusion; listen to understand; show respect; be clear and fair; and focus on the issue.

**NOTICE AND CALL OF
SPECIAL MEETING OF THE DEL MAR
CITY COUNCIL-BUDGET WORKSHOP**

**Tuesday, May 27, 2025, 1:00 p.m.
City of Del Mar Town Hall
1050 Camino del Mar, Del Mar, California**

NOTICE IS HEREBY GIVEN that the Mayor of the City of Del Mar has called a Special Meeting at the time and place listed above to consider the following: Please refer to the attached agenda.

CERTIFICATION

I, Sarah Krietor, Administrative Services Manager/City Clerk of the City of Del Mar, hereby certify that a copy of this notice was posted at City Hall and distributed to the City Council on May 22 2025, at approximately 4:40 p.m.

Sarah Krietor, Administrative Services
Manager/City Clerk

Terry Gaasterland
Mayor

Tracy Martinez
Deputy Mayor

Dan Quirk
Council Member

John W. Spelich
Council Member

Ashley Jones
City Manager

Leslie E. Devaney
City Attorney

Sarah Krietor
Administrative
Services
Manager/City Clerk

Assistance for Persons with Disabilities: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Administrative Services Department at 1050 Camino del Mar or by calling (858) 755-9313. Notification of at least 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting.

I. CALL TO ORDER/ROLL CALL

II. PLEDGE OF ALLEGIANCE

III. PUBLIC COMMENT

Public comment is restricted to only items listed on the Special Meeting Agenda. Members of the public can participate in City Council meetings in-person or via written comment (Red Dot). Anyone may address the City Council for up to three minutes, at the Mayor's discretion, on items on the agenda. Agenda items may be addressed in any order at the discretion of the Mayor. When addressing the Council, please state your name for the record. Any electronic presentations must be received before 9 a.m. on the date of the Council meeting. No PowerPoint presentations can be loaded during the meeting.

In-Person Participation: Please submit a completed "Speaker Slip", including the item number you wish to speak on, to the City Clerk prior to the Mayor announcing the agenda item. The forms are located near the door at the rear of the Town Hall meeting room. When called to speak, please approach the podium and state your name for the record

Written Comments: Members of the public can participate in the meeting by submitting a written red dot comment via email to cityclerk@delmar.ca.us. The deadline to submit written comments is 12 p.m. on the day of the meeting and the subject line of your email should clearly state the agenda item you are commenting on.

IV. CITY COUNCIL BUSINESS

1. **Distribution of Proposed Fiscal Years 2025-2026 and 2026-2027 Operating & Capital Budget**

Recommended Action: It is recommended that the City Council review the proposed Fiscal Year 2025-2026 and 2026-2027 Operating and Capital Budget, receive a presentation, and provide feedback and direction to staff.

Reference: Clerk's File No. 202-1

2. **Continued from May 19, 2025: Recap of the 2025 City Council Goals and Priorities Setting Workshop and Council Approved FY 2025-26 and FY 2026-27 City Work Plans**

Recommended Action: Staff recommends that the City Council receive this report, which includes the approved Fiscal Year (FY) 2025-26 and FY 2026-27 City Work Plan reflecting Council feedback from the 2025 City Council Goals and Priorities Setting Workshop, and provide direction to staff as appropriate.

Reference: Clerk's File No. 401-1

V. ADJOURNMENT



City of Del Mar Budget Report

TO: Honorable Mayor and Councilmembers
Chair and Members of the Finance Committee

FROM: Ashley Jones, City Manager
Marco Camacho, Finance Manager/Treasurer

DATE: May 20, 2025

SUBJECT: Distribution of Proposed Fiscal Years 2025-2026 and 2026-2027 Operating & Capital Budget

REQUESTED ACTION/RECOMMENDATION:

Staff is distributing the Proposed Fiscal Years 2025-2026 and 2026-2027 Operating & Capital Budget (Proposed Budget) to the Finance Committee and City Council for review in preparation for the upcoming Finance Committee meeting to be held on May 20, 2025, and City Council Budget Workshop scheduled for May 27, 2025, the feedback from which will be used to develop a final budget for City Council consideration on June 16, 2025. Additionally, staff requests that the Finance Committee consider the Proposed Budget and provide a recommendation(s) to the City Council for consideration at their Budget Workshop.

DISCUSSION/ANALYSIS:

Staff is pleased to present a proposal for a balanced two-year budget that includes maintenance of a strong 20% General Fund Contingency (GFC) fund balance. Major General Fund revenues have recovered since the pandemic and have recorded minor growth in recent years. These resources enabled staff to prepare a two-year budget proposal that maintains all services and operations, and funds an unprecedented level of priority capital and special projects.

As will be discussed in further detail in this report, the Proposed Budget results in a projected GFC for FY 2025-2026 of 21.76% (79 days of operations); and 20.45% (75 days of operations) in FY 2026-2027. The Proposed Budget includes transfers to reserves of \$250,000 to the Pension Reserve Fund and \$250,000 to the Housing Reserve Fund in FY 2025-2026. In addition, FY 2026-2027 includes transfers of \$250,000 to the Pension Reserve Fund, \$250,000 to the Housing Reserve Fund, and \$525,000 to the Capital Reserve.

As the Council provides direction on the Proposed Budget and any desired changes, the contingency will be adjusted accordingly, which may result in additional adjustments to proposed transfers. All changes will be included when the final budget is presented to the Council on June 16, 2025 for consideration.

REVENUE PROJECTIONS

Based on the information available at this time, staff have calculated moderate revenue projections for the upcoming two fiscal years. Staff will continue to closely monitor revenues and will provide an update to the Finance Committee and the City Council as part of the annual Mid-Year Financial Report process following the first six months of the coming fiscal year.

In comparison to current fiscal year budget, General Fund revenues are projected to increase by \$388,290 (1.7%) in FY 2025-2026. General Fund revenues are anticipated to increase by an additional \$1,197,870 (5.1%) in FY 2026-2027, when compared to FY 2025-2026. These projections are based on the anticipation that revenues will continue to gradually increase with some revenue remaining flat. Revenue growth in both fiscal years is primarily driven by the City’s three largest sources as discussed in the following section of this report. Revenue projections for the second year will be re-evaluated and updated during the Budget Update process that will occur during the third quarter of FY 2025-26. All other projections are included in the Revenue Summary report of Attachment A.

Property Tax:

Property tax is the City’s largest source of revenue and accounts for approximately 36% of total General Fund revenues. Del Mar continues to benefit from property valuation increases. Based on the County Assessor’s Office maximum valuation increase of approximately 2%, the average increase of 5.9% in the past seven (7) years, and the current turnover of property ownership, which resets the valuation of a property, staff has applied a 4.5% increase to property tax projections for FY 2025-2026 and FY 2026-2027. Based on these calculations, the projected property tax revenue for FY 2025-2026 is \$8,394,000, and \$8,771,690 for FY 2026-2027. Table A includes historical property tax results and percent of increase from the prior year results.

Table A – Property Tax Revenues

Fiscal Year	Actual/Projection*	% Change
2017-2018	\$5,405,272	5.4%
2018-2019	5,662,270	4.8%
2019-2020	5,983,399	5.7%
2020-2021	6,384,954	6.7%
2021-2022	6,615,450	3.6%
2022-2023	7,241,627	9.5%
2023-2024	7,651,288	5.7%
2024-2025	8,070,000*	5.4%
2025-2026	8,394,000*	4.0%
2026-2027	8,771,690*	4.5%

Transient Occupancy Tax (TOT):

TOT is the second largest source of revenue for the City and accounts for approximately 18% of total General Fund revenues. Based on feedback provided by the Del Mar Village Association, who maintains regular communication with the City’s hotel operators, staff does not anticipate any activities that will reduce TOT collections for the upcoming year. Based on actual receipts received to date, staff has prepared the following historical data which includes FY2025-26 and FY 2026-2027 revenue projections (Table B). As additional data is collected, any recommended adjustment to revenue projections will be made as part of the Mid-Year Financial Report.

Table B – Transient Occupancy Tax (TOT) Revenues

Month	1 st QTR (Jul-Sep)	2 nd QTR (Oct-Dec)	3 rd QTR (Jan-Mar)	4 th QTR (Apr-Jun)	TOTAL
2017-18	\$981,336	\$630,656	\$651,617	\$743,360	\$3,006,969
2018-19	992,252	641,705	632,955	709,929	2,976,841
2019-20	983,129	629,724	525,043	162,609	2,300,504
2020-21	658,185	329,677	203,909	600,317	1,792,090
2021-22	1,112,707	738,449	616,444	952,267	3,419,866
2022-23	1,356,485	788,185	717,328	952,394	3,816,392
2023-24	1,277,734	845,848	738,330	937,126	3,799,038
2024-25	1,314,788	894,404	847,650	943,158*	4,000,000
2025-26	1,364,480*	936,000*	881,920*	977,600*	4,160,000
2026-27	1,419,060*	973,440*	917,200*	1,016,700*	4,326,400

*Anticipated revenue collection.

In addition to the primary TOT revenue, the Proposed Budget also includes the addition of new revenue associated with Short-Term Rentals (STR). The City’s STR Ordinance is currently pending California Coastal Commission (CCC) certification review before it returns for City Council action, and then back again to the CCC for final certification. Implementation of the STR regulations is anticipated in spring 2026. Accordingly, the Proposed Budget includes the full STR revenue estimate of \$775,000 in FY 2026-2027, and a quarter, or \$193,750, in FY 2025-2026.

Sales & Use Tax:

As part of the City’s agreement with HdL Companies (HdL) for sales tax audit services, they present the City with revised budget estimates every six months. HdL is a well-recognized and respected firm in the government finance industry and are known to provide quality information and accurate projections. Staff has implemented HdL’s sales tax revenue projections for the next two fiscal years, which maintain FY 2025-2026 revenues unchanged from the current year at \$2,300,000, and reflect a 4.3% increase in FY 2026-2027 to \$2,400,000.

For the beginning of FY 2024-2025, HdL reported that taxable sales for all of San Diego County and the Southern California region were down 2.3% over the comparable period in 2023. Additionally, California’s local one cent sales and use tax receipts for July through September 2024 were also 2.3% lower than the same quarter in the prior year. Outperforming state and regional trends, Del Mar’s actual sales were up 2.3% in the first three months of FY 2024-2025.

HdL’s March 2025 Statewide Forecast anticipates the gains of the prior fiscal years to have continued slow growth for the current year and in FY 2025-2026. Contributing factors include inflation, high interest rates, weaker consumer confidence, lower household discretionary spending, and falling gas prices. The forecast did not include any assumptions regarding federal tariffs or policies affecting employment in local industries. Table C summarizes historical and projected sales tax revenues.

Table C – Sales Tax Revenues

Fiscal Year	Actual/Projection*	% Change
2017-2018	\$2,136,523	(4.1%)
2018-2019	2,208,416	3.4%
2019-2020	1,472,389	(33.3%)
2020-2021	1,147,970	(22.0%)
2021-2022	2,068,716	80.2%
2022-2023	2,306,262	11.5%
2023-2024	2,196,466	(4.8%)
2024-2025	2,300,000*	4.7%
2025-2026	2,300,000*	0%
2026-2027	2,400,000*	4.3%

The tables below are an economic analysis of sales tax activity in a couple of key economic segments, including the Fairgrounds, businesses located on the East side of Camino del Mar (CDM), and businesses located on the West side of CDM. The following three tables (Tables D-F) provide historical trends for the past five (5) years. Consistent with HdL's forecast, sales tax revenues for the next two years are projected to be similar to FY 2024-2025 with only slight increases.

Table D – Fairgrounds

Fairgrounds	FY2021	FY2022	FY2023	FY2024	FY2025
3 rd Qtr (Jul-Sep)	\$25,817	\$132,141	\$232,361	\$252,137	\$246,299
4 th Qtr (Oct-Dec)	15,960	78,429	64,414	54,432	113,439
1 st Qtr (Jan-Mar)	8,607	7,778	22,801	38,801	40,002*
2 nd Qtr (Apr-Jun)	48,975	245,784	238,566	239,659	240,000*
Totals	\$99,359	\$464,132	\$558,142	\$585,029	\$639,740*

Table E – East CDM

East CDM	FY2021	FY2022	FY2023	FY2024	FY2025
3 rd Qtr (Jul-Sep)	\$52,616	\$135,814	\$142,732	\$141,613	\$148,784
4 th Qtr (Oct-Dec)	63,053	131,733	122,679	127,972	125,976
1 st Qtr (Jan-Mar)	79,458	121,468	117,938	120,628	120,000*
2 nd Qtr (Apr-Jun)	125,628	132,771	131,934	133,939	132,000*
Totals	\$320,755	\$521,786	\$515,283	\$524,152	\$526,760*

Table F – West CDM

West CDM	FY2021	FY2022	FY2023	FY2024	FY2025
3 rd Qtr (Jul-Sep)	\$48,230	\$184,293	\$194,727	\$181,369	\$186,947
4 th Qtr (Oct-Dec)	52,185	137,748	135,958	139,050	144,333
1 st Qtr (Jan-Mar)	68,421	134,621	127,069	116,472	117,000*
2 nd Qtr (Apr-Jun)	131,226	172,350	153,656	156,678	157,000*
Totals	\$300,062	\$629,012	\$611,410	\$593,569	\$605,280*

*Beginning with 1st Quarter in FY 2025, all amounts that follow are projections.

These three segments represent roughly 75% of the total sales tax revenue generated in the City. Staff will continue to monitor sales tax activity and will adjust during the Mid-Year Financial Report as necessary.

Parking Meter and Violations

As illustrated in Table G below, parking meter revenues can fluctuate, but serve as a constant source of revenue. The weather, planned events, and visitor demand are key factors that contribute to annual fluctuations. Parking meter revenues are projected to be 15.1% over the FY2023-2024 total. Based on current trends, revenue is projected to be \$1,535,000 in FY2025-2026 and \$1,585,000 in FY2026-2027.

Parking violation revenue is projected to come in approximately 3.8% over the FY2023-2024 total. This projection is largely driven by bail amounts (fees) increasing on July 1, 2024, as part of the User Fee inflationary adjustment, and the increased ability to acquire vehicle registered owner data. Another inflationary user fee adjustment will take effect on July 1, 2025. These factors are anticipated to sustain parking violation revenues which are projected to slightly increase over the next two years. Based on current trends, revenue is projected to be \$1,400,000 in FY2025-2026 and \$1,450,000 in FY2026-2027.

Table G – Parking Meter and Parking Violation Revenues

Fiscal Year	Parking Meter Actual/Projection*	% Increase	Parking Violation Actual/Projection*	% Increase
2017-2018	\$952,412	14.5%	\$446,410	34.2%
2018-2019	1,127,508	18.4%	508,842	14.0%
2019-2020	1,072,694	(4.9%)	593,192	16.6%
2020-2021	1,600,307	49.2%	896,374	51.1%
2021-2022	1,513,143	(5.4%)	903,237	0.8%
2022-2023	1,268,930	(16.1%)	1,368,108	51.5%
2023-2024	1,433,473	12.9%	1,395,851	2.0%
2024-2025	1,650,000*	15.1%	1,450,000*	3.9%
2025-2026	1,535,000*	(6.9%)	1,400,000*	(3.4%)
2026-2027	1,585,000*	3.3%	1,450,000*	3.6%

*Beginning with FY 2024-2025, all amounts that follow are projections.

All revenue projections are based on data and information available at this time. Staff will return to the Finance Committee and City Council at Mid-Year with re-evaluated revenue projections based on the year-to-date revenues and impacts based on increased parking rates.

OPERATING EXPENDITURES

In comparison to the current year budget, the Proposed Budget reflects an increase to General Fund operating expenditures of \$1,299,705 (7.7%) in FY 2025-2026, and an additional increase of \$659,740 (3.6%) in FY 2026-2027. Operational expenditure categories consist of Employee Services; Maintenance and Operations; and Contractual Services. The analysis below will focus on General Fund Expenditures and is consistent with the approach to expenditure increases in other Special Revenue Funds.

A. Employee Services

This budget category includes costs for all salaries, benefits, workers' compensation, and overtime pay to internal staff. In comparison to the current year budget, this category is proposed to increase by \$951,440 (11.1%) in FY 2025-2026, and an additional \$478,540 (5.0%) in FY 2026-2027.

Included in the two-year budget are negotiated Cost of Living Adjustments (COLA) for the Del Mar Firefighter's Association (DMFA) employees of 3.0% effective July 1, 2025, and an increase of 3.0% effective July 1, 2026. Consistent with past practice, the same COLA increases were applied for all City employees and are included in the Proposed Budget.

At this time, the City is in the process of negotiating a new Memorandum of Agreement (MOA) with the Del Mar City Employees Association (DMCEA), which will go into effect on July 1, 2025, so potential changes to DMCEA employee salaries or benefits are not reflected in the Proposed Budget at this time.

Unfunded Accrued Pension Liability (UAL)

Included in the Proposed Budget is an increase of \$210,000 in required annual unfunded liability pension payment obligations for a new total amount of \$1.6 million. Since the UAL payment is related to current and past employees, beginning in FY 2025-2026, the allocation of the UAL payment is based on allocation of projected salaries in comparison to prior years where UAL was allocated based on an individual employees' pension plan. This change has minimal impact to the General Fund.

B. Maintenance and Operations

This budget category consists of costs related to day-to-day operations and includes items like operating supplies, utility expenses, vehicle maintenance, general maintenance and related supplies, and postage. In total, when compared to the current year budget, the Maintenance and Operations category increased by \$107,585 (5.9%) in FY 2025-2026, and an additional increase of \$82,110 (4.3%) in FY 2026-2027.

The majority of the increase in the first year is related to an increase in the Risk Management Program for increased costs of property, liability, and other insurance premiums; Information Systems Program updates for computer software and licensing; an increase in the Facilities Program for additional facility maintenance including required service certifications for elevators located at the Beach Safety Center, Powerhouse, and City Hall; and, an increase in utility costs which are not within the City's control. These increases are partially offset by a reduction in anticipated costs for small tools and equipment across several programs.

C. Contractual Services

This budget category consists of all contractual services provided by outside vendors and includes items such as law enforcement, landscaping, tree trimming, janitorial, audit, and consulting and other professional services. When compared to the current year budget, the Contractual Services category increased by \$240,680 (3.7%) in FY 2025-2026, and an additional \$99,090 (1.5%) in FY 2026-2027. Most contractual services are maintaining the same level of service as was provided at the end of the current year.

The majority of the increase in the first year is related to adjustments in costs associated with; Sheriff contracts in the Law Enforcement program for traffic patrol and enforcement services; third party administrator contract for parking citation collections which is offset by an increase in revenue; services provided by the DMVA; Cooperative Agreement for Fire management services and dispatch services in the Fire program; and, City Engineer and traffic engineering contractual services. The net increase also accounts for slight budget decreases in the Legal Services Program and contractual planning staff services.

CAPITAL IMPROVEMENT PROJECTS

Included in Attachment A is a summary of capital projects and an updated 10-year Capital Improvement Program (CIP) which includes projects in Facilities; Storm Drains; Streets; and Open Space. The Proposed Budget includes capital project funding requests totaling \$5,559,540 in FY 2025-2026, and \$17,757,750 in FY 2026-2027. Many of these projects are funded with outside local, state and federal sources of funding.

The Proposed Budget includes capital funding requests to advance some of the City’s key infrastructure improvements. The 29th Street Sea Wall and Beach Access project will be utilizing funds to complete design and permitting. Replacement of the Camino del Mar Bridge is also anticipated to complete permitting and design with construction anticipated to begin mid-FY 2026-2027. In FY 2025-2026 the City will be looking to complete construction of the Jimmy Durante Blvd Bluff Repairs and Storm Drain Inlet Resurfacing project. This project will expand the retaining structure that was engineered and constructed following the bluff failure in 2019. Requested funding provides for the construction of the San Dieguito Drive Development project, which will be coordinated with the completion of UUD X1A Crest Canyon. The Proposed Budget concentrates the majority of the City’s annual pavement rehabilitation projects and resources for the Jimmy Durante Blvd Pavement Improvements project. This complete grind and overlay effort is anticipated to begin in January 2026. The capital budget will provide for additional storm drain, water, and wastewater system improvements. The City’s Work Plan also includes continuing work on other CIPs not included in the tables below with carryover funds from the current fiscal year.

In FY 2025-2026, \$3,758,630 of the total capital costs have a GFC impact of 18.53%, and \$2,372,060 of FY 2026-2027 projects have a 13.84% GFC impact. The proposed General Fund requests for Capital Improvement Projects are included in Table I below.

Table I – Capital Improvements Projects

Project Name	Funding Source	FY2025-26	FY2026-27
29 th St. Seawall and Beach Access	General Fund	\$50,000	\$1,300,000
CDM Bridge*	Fed/County Grants	1,170,000	15,000,000
Jimmy Durante Emergency Bluff Repair	General Fund	700,000	-
San Dieguito Dr. Design	General Fund	1,080,000	-
Reconstruct Storm Drain Inlets	General Fund	390,000	-
Jimmy Durante Blvd Pavement Improvements	General Fund/SB1 TransNet	1,924,750	-

Stratford Ct Pavement Improvements	General Fund	-	862,750
Storm Drain Improvements	Federal Grant	244,790	595,000
Total		\$5,559,540	\$17,757,750

*These projects are offset by local, state or federal funding.

The capital projects included in the Proposed Budget for Water and Wastewater are listed in Table J and have no impact to the General Fund Contingency:

Table J – Enterprise Fund CIPs

Enterprise Fund Projects	FY 2025-2026	FY 2026-2027
Water Infrastructure Improvements	\$312,000	369,000
Wastewater Infrastructure Improvements	250,000	300,000
Total	\$562,000	\$669,000

SPECIAL PROJECTS

Included in is a list of Special Projects and their corresponding estimated budget and description. All capital and special projects were discussed during the March 5, 2025, City Council Goals & Priorities Setting Workshop, which is the basis of the City’s Work Plan and development of the Proposed Budget. Table K below includes new funding requests for special projects. Active projects anticipating to carry forward current year budget appropriations are not reflected in the table below.

Table K – Special Projects

PROJECT NAME	FY 2025-2026	FY 2026-2027
SCOUP Sand Replenishment	\$10,000	\$-
Short Term Rental Ordinance	110,000	-
Affordable Housing Incentives	21,000	50,000
Housing State Law Alignment #1*	900,000	3,100,000
Fair Housing Amendments*	75,000	10,000
Shoreline/Living Levee*	570,000	-
Enterprise Resource Planning (ERP) System Implementation	200,000	200,000
Curbside Management Inventory	137,000	-
Carmel Valley Precise Plan	20,000	-
Lot Line Adjustment	10,000	-
Legal Services for Special Projects not listed	40,000	30,000
Totals	\$2,093,000	\$3,390,000

*These projects are offset by local, state or federal funding.

Special projects included in the Proposed Budget for FY 2025-2026 total \$2,093,000 and have a 1.5% impact on the General Fund Contingency. Fiscal Year 2026-2027 special projects total \$3,390,000 and have a 3.8% impact on the General Fund Contingency.

Measure Q

The City’s agreement with HdL for sales tax audit services includes the review and audit of Measure Q funds. Using consensus forecasting, HdL has projected Measure Q revenue at \$3.6 million for FY 2025-2026 and nearly \$3.7 million for FY 2026-2027. Staff is projecting Measure Q revenues for each of the next two fiscal years to be roughly \$3.6 million. Measure Q includes online sales made by residents that are directly allocated to the City, whereas sales tax revenues are included in the County Pool and allocated based on the percentage of total sales tax receipts for the quarter. The City is also directly allocated 1% of Measure Q Funds for vehicle purchases made by Del Mar residents outside of the City.

The capital projects included in the Proposed Budget for Measure Q are listed in Table L and have no impact to the General Fund Contingency. Measure Q funding will continue to advance the City’s utility undergrounding district projects. On February 3, 2025, the Council directed staff to pursue debt financing through the California Infrastructure and Economic Development Bank (IBank). Staff and the City’s consultant, NHA Advisors, continue to update and analyze cash flow scenarios as new project cost information becomes available. While the final borrowing amount has not been determined, the Proposed Budget assumes loan proceeds of \$12 million in FY 2025-2026, and debt service payments that would be due for FY 2025-2026 and FY 2026-2027 as noted in Table L. Funding from Measure Q is also proposed to complete the Shores Park Master Plan.

Table L – Measure Q CIPs

Project Name – Measure Q	FY 2025-2026	FY 2026-2027
Undergrounding – UUD 1A Stratford Ct South	\$22,760	\$-
Undergrounding – UUD X1A Crest Canyon	4,974,850	2,717,080
Undergrounding – UUD 1B Stratford North	41,140	4,632,540
Undergrounding – UUD 25 th Street	100,000	-
Jimmy Durante Blvd Pavement Improvements	45,500	-
Stratford Ct Pavement Improvements	-	47,250
Undergrounding Project - General	455,000	210,000
Shores Park Master Plan	200,000	-
Total Project Exp	\$5,839,250	\$7,606,870
Debt Service Payment	\$166,500	\$1,442,360

The Proposed Budget also includes the Measure Q Fund’s proportional share of the City’s required Maintenance of Effort (MOE) contribution, totaling \$45,500 in FY 2025-2026 and \$47,250 in FY 2026-2027. These funds are required to be used for the Jimmy Durante Blvd payment improvements in FY 2025-2026 and the Stratford Ct pavement improvements in FY 2026-2027. The City’s MOE calculation is based on the City’s General Fund revenue growth rate, which includes Measure Q funds, and is re-calculated every three years. The next recalculation is expected to be received within the next fiscal year and will impact the FY 2026-2027 required MOE. The updated MOE will be updated in June 2026, during the presentation of the FY 2026-2027 Operating and Capital Budget Update.

The projected ending Measure Q fund balance at June 30, 2026, is \$8,349,410, and an ending fund balance of \$2,986,300 is projected at June 30, 2027.

IMPACTS TO GENERAL FUND RESERVES

Updated Reserve Policies

The Proposed Budget has been developed in adherence to the City's reserve policies and practices. Strategic thought and deliberation have been applied to maintain operations, fund priority capital needs, and sustain adequate reserves.

Pension Reserve

The City's Pension Reserve Policy includes a goal of reaching 100% funded status based on the City's audited financial statements by June 30, 2032, with the ability to extend the timeline to avoid significant impacts to critical operations and projects. Based on the most recent Annual Comprehensive Financial Report (ACFR), the City had an unfunded liability of nearly \$17.4 million. To achieve the stated goal, this would equate to a transfer of \$1.25 million for approximately the next seven years. Based on the necessary capital projects that need to be completed in the upcoming two fiscal years, the Proposed Budget includes transfers of \$250,000 in FY 2025-2026 and FY 2026-2027 to the Pension Reserve. Additional reserves may be proposed when the FY 2024-2025 final results are presented to the City Council.

Housing Reserve

Based on the anticipated Housing Programs that needed to be implemented by the City, in FY 2021-2022, the City established a Housing Reserve Fund for future Housing related Special and Capital Projects. As of June 30, 2024 the balance in the Housing Reserve fund is \$1.65 million. Included in the Proposed Budget is a transfer of \$250,000 in each year to the Housing Reserve. In addition, included in FY 2026-2027 is the use of \$500,000 of Housing Reserve funds that will be applied toward the Housing Element 6th Cycle – Affordable Housing City-Owned Special Project budget. The balance of the Housing Reserve fund at June 30, 2027 is projected to remain at \$1.65 million.

General Fund Contingency Policy

As a matter of best public financial practice, the City maintains and follows the General Fund Contingency (GFC) Policy to secure and maintain investment-grade credit ratings, meet seasonal shortfalls in cash flow, and reduce susceptibility to emergency or unanticipated expenditures or revenue shortfalls. The adopted policy provides an acceptable GFC rate ranging from 15% to 30%, with a targeted goal of 25% when feasible. The proposed GFC for FY 2025-2026 is 21.76%, and 20.45% for FY 2026-2027. These rates also account for proposed transfers in the amount of \$250,000 each to the Housing Reserve and Pension Reserve in FY 2025-2026. Proposed transfers for FY 2026-2027 include \$250,000 each to the Housing Reserve and Pension Reserve, and \$525,000 to the Capital Projects Reserve.

Equipment Replacement Reserve Calculation

Equipment replacement needs have been accounted for in the Proposed Budget and no additional reserve transfers are proposed. Beyond FY 2026-2027, the City anticipates nearly \$2.4 million in general government machinery and equipment replacement costs. This amount will continue to be re-evaluated each year based on updated equipment pricing and needs. The Equipment Replacement Fund balance at June 30, 2027, is projected to be \$502,342.

Capital Project Reserve

The City’s capital reserve practice includes projecting revenue conservatively and transferring additional revenues or funds in excess of the 25% GFC target for capital needs. Additionally, the City prepares a cash flow summary which identifies how much of the projected revenue is allocated to operating expenditures with the remaining funds being available for capital or special projects and/or reserves.

The City utilizes current funds and available reserves to fund its capital projects. Debt has seldom been issued or used to finance only major CIPs. The capital reserve offers the City a secondary mechanism for saving funds for future capital needs. For years, the City’s Capital Improvements Program has been growing with projects in design and edging closer to construction. The Proposed Budget reflects a competing demand for limited General Fund resources and the capital reserve balance. As major projects advance to completion over the next few years there will be opportunities to replenish capital reserves for the next cycle of capital needs.

The FY 2025-2026 budget proposes utilizing \$900,000 from the Capital Reserve Fund for the San Dieguito Drive CIP as identified in the FY 2024-2025 Budget Update Report. While no new transfer is proposed for the FY 2025-2026 budget, the FY 2026-2027 budget does include a proposed transfer of \$525,000 to the capital reserve. Table M identifies projects that may be funded from capital reserves. Once an update to the Capital Reserve Policy is complete, it will be presented to the Finance Committee and City Council for consideration.

Table M – Capital Reserve Fund

Project	FY 2025-2026	FY 2026-2027
CDM Bridge Funding Gap (1/2 & 3/4)	\$1,350,000	\$2,025,000
Riverpath Del Mar	750,000	750,000
Future CIP Projects	150,000	-
Total	\$2,250,000	\$2,775,000

Year-End Transfers

Included in the Proposed Budget are recommended reserve transfers as summarized below in Table N.

Table N – Year-End Transfers

RESERVE	FY 2025-2026	FY 2026-2027
Pension Reserve	\$250,000	\$250,000
Equipment Replacement	-	-
Self-Insurance Reserve	120,000	120,000
Housing Reserve	250,000	250,000
Capital Reserve	-	525,000
Totals	\$620,000	\$1,145,000

Table O listed below displays the projected changes to the General Fund Contingency and reserves. As noted in the table, the total General Fund balance continues to increase each year, as well as increases to the Housing and Capital Reserve funds:

Table O – General Fund Contingency

Account	FY 2023-24 Final Budget	FY 2024-25 Projected Budget	FY 2025-26 Proposed Budget	FY 2026-27 Proposed Budget
General Fund Contingency	38.57%	30.08%	21.76%	20.45%
General Fund Contingency	\$6,849,772	\$5,683,024	\$4,412,072	\$4,244,746
Pension Reserve	4,421,894	4,781,894	5,031,894	5,281,894
Self-Insurance	415,632	300,000	300,000	300,000
Leave Liability	100,000	100,000	100,000	100,000
Equipment Replacement	815,241	657,342	549,342	502,342
Housing Reserve	1,600,000	1,650,000	1,900,000	1,650,000
Total General Fund	\$14,202,539	\$13,172,260	\$12,293,308	\$12,078,982
Capital Reserve	650,000	3,150,000	2,250,000	2,775,000

Included for review are Cash Flow Reports for FY 2025-2026 and FY 2026-2027. These Cash Flow Reports are included in Attachment B.

CITY’S CASH & INVESTMENTS

In accordance with California Government Code and City policy, included with this report as Attachment C is the Proposed Fiscal Year 2025-2026 City Investment Policy. The updated policy was reviewed by the Finance Committee on March 25, 2025. In addition, and pursuant to the investment policy, the Treasurer’s Investment Report for the Quarter Ended March 31, 2025, is presented as Attachment D.

CONCLUSION & NEXT STEPS

As described in this report, staff worked diligently to prepare the next two-year budget that funds operations and maintenance activities and expenditures and includes Council-prioritized capital and special projects resulting from the Council’s March 2025 Goals & Priorities Workshop. Also included are reserve transfers that, while less than desired in comparison in prior years, accommodate the City’s increased capital needs over the next two fiscal years and maintain a General Fund Contingency of 20%. If the City Council is comfortable reducing the GFC below 20%, higher reserve contributions would be possible. Staff will incorporate feedback and recommendations provided by the Finance Committee at their May 20, 2025, meeting and direction provided by the City Council during the May 27, 2025 budget workshop into a final budget document that will be presented to the City Council for consideration on June 16, 2025.

ATTACHMENTS

- Attachment A - Proposed Fiscal Years 2025-2026 and 2026-2027 Operating and Capital Budget
- Attachment B - Fiscal Years 2025-2026 and 2026-2027 Cash Flow Reports
- Attachment C - Proposed Fiscal year 2025-26 City Investment Policy
- Attachment D - Treasurer’s Investment Report for the Quarter Ended March 31, 2025



CITY OF DEL MAR, CALIFORNIA



Proposed Fiscal Years 2025-2026 and 2026-2027 Operating and Capital Budget

Budget Summaries

**CITY OF DEL MAR
RESERVE SUMMARY REPORT
FISCAL YEAR 2025-2026**

		BEGINNING BALANCE JUL 1, 2025 ESTIMATE	REVENUES FY 2026	O & M EXPENDITURES FY 2026	CIP EXPENDITURES FY 2026	TRANSFERS IN FY 2026	(OUT) FY 2026	ENDING BALANCE JUN 30, 2026 ESTIMATE
GENERAL FUND								
CONTINGENCY	21.76%	5,683,024	23,394,220	(18,077,490)	-	290,000	\$ (6,877,682)	4,412,072
RESTRICTED:								
SELF-INSURANCE		300,000	-	(120,000)	-	120,000	-	300,000
DESIGNATED:								
ENCUMBRANCES		-	-	-	-	-	-	-
COASTAL PARKING REVENUE		-	-	-	-	-	-	-
SIDEWALK CAFÉ		-	-	-	-	-	-	-
HOUSING RESERVE		1,650,000	-	-	-	250,000	-	1,900,000
PENSION RESERVE		4,781,894	-	-	-	250,000	-	5,031,894
LEAVE LIABILITY		100,000	-	-	-	-	-	100,000
EQUIPMENT REPLACEMENT		657,342	-	(108,000)	-	-	-	549,342
TOTAL GENERAL FUND		13,172,260	23,394,220	(18,305,490)	-	910,000	(6,877,682)	12,293,308
MEASURE Q								
LOAN PROCEEDS/DEBT SERVICE		(1,272,220)	3,627,380	-	(5,839,250)	11,833,500	-	8,349,410
			12,000,000		(166,500)		(11,833,500)	-
		(1,272,220)	15,627,380	-	(6,005,750)	11,833,500	(11,833,500)	8,349,410
ROAD MAINTENANCE REHABILITATION ACCT								
		-	100,000	-	-	-	(100,000)	-
GAS TAX FUND								
		-	117,400	(1,028,100)	-	910,700	-	-
OPEN SPACE FUND								
		-	630,200	(1,510,610)	-	880,410	-	-
DESIGNATED								
ENCUMBRANCES		-	-	-	-	-	-	-
CAPITAL IMPROVEMENT PROJECTS		-	-	-	(50,000)	50,000	-	-
OPEN SPACE ACQUISITION		86,388	-	-	-	-	-	86,388
TREE RESERVE		41,017	-	-	-	-	-	41,017
TOTAL OPEN SPACE FUND		127,405	630,200	(1,510,610)	(50,000)	930,410	-	127,405
SUPPLEMENTAL LAW ENFORCEMENT FUND								
		-	160,000	-	-	-	(160,000)	-
REGIONAL COMMUNICATIONS FUND								
		13,178	46,000	(61,250)	-	2,072	-	-
GRANTS FUND								
		154,605	62,400	(61,500)	-	-	-	155,505
HOUSING FUND								
		154,355	-	(58,000)	-	-	-	96,355

**CITY OF DEL MAR
RESERVE SUMMARY REPORT
FISCAL YEAR 2025-2026**

	BEGINNING BALANCE JUL 1, 2025 ESTIMATE	REVENUES FY 2026	O & M EXPENDITURES FY 2026	CIP EXPENDITURES FY 2026	TRANSFERS IN FY 2026	(OUT) FY 2026	ENDING BALANCE JUN 30, 2026 ESTIMATE
AB 939 FUND	607,172	154,000	(99,490)	-	-	-	661,682
PEG FEE FUND	18,041	37,200	(11,900)	-	-	(30,000)	13,341
CAPITAL IMPROVEMENT FUND	-	1,389,000	(899,880)	(3,807,750)	3,318,630	-	-
ENCUMBRANCES	-	-	-	-	-	-	-
RESERVE FOR CAPITAL	3,150,000	-	-	(900,000)	-	-	2,250,000
TOTAL CAPITAL IMPROVEMENT FUND	3,150,000	1,389,000	(899,880)	(4,707,750)	3,318,630	-	2,250,000
SPECIAL PROJECT FUND	250,000	1,545,000	-	(2,093,000)	298,000	-	-
TRANSNET FUND	3,365	131,000	(131,000)	-	-	-	3,365
RTCIP	36,605	-	-	(36,000)	-	-	605
WORKERS' COMPENSATION FUND	382,611	419,190	(322,750)	-	-	-	479,051
WATER FUND							
NET POSITION	1,430,601	4,795,000	(4,555,720)	-	-	(847,576)	822,305
RESTRICTED:							
CONTRIBUTED CAPITAL	4,028,272	-	-	-	-	-	4,028,272
DESIGNATED							
ENCUMBRANCES	-	-	-	-	-	-	-
SELF-INSURANCE	50,000	-	-	-	-	-	50,000
RATE STABILIZATION	200,000	-	-	-	-	-	200,000
CAPITAL REPLACEMENT	376,794	-	-	(312,000)	435,206	-	500,000
NET PENSION LIABILITY	(1,976,172)	-	-	-	-	-	(1,976,172)
PENSION RESERVE	1,000,000	-	-	-	-	-	1,000,000
OPERATING RESERVE	500,000	-	-	-	69,470	-	569,470
EQUIPMENT REPLACEMENT	200,000	-	(342,900)	-	342,900	-	200,000
UTILITY PLANT IN SERVICE	6,962,968	-	(385,000)	-	-	-	6,577,968
TOTAL WATER FUND	12,772,463	4,795,000	(5,283,620)	(312,000)	847,576	(847,576)	11,971,843

**CITY OF DEL MAR
RESERVE SUMMARY REPORT
FISCAL YEAR 2025-2026**

	BEGINNING BALANCE JUL 1, 2025 ESTIMATE	REVENUES FY 2026	O & M EXPENDITURES FY 2026	CIP EXPENDITURES FY 2026	TRANSFERS IN FY 2026	(OUT) FY 2026	ENDING BALANCE JUN 30, 2026 ESTIMATE
CLEANWATER FUND							
NET POSITION	-	612,500	(1,020,370)	-	407,870	-	-
DESIGNATED							
UTILITY PLANT IN SERVICE	446,876		(163,000)				283,876
ENCUMBRANCES	-		-	-	-	-	-
CAPITAL REPLACEMENT	-	244,790	-	(634,790)	390,000		-
TOTAL CLEAN WATER FUND	446,876	857,290	(1,020,370)	(634,790)	797,870	-	283,876
WASTEWATER FUND							
NET POSITION	266,437	4,396,000	(4,363,590)	-	400,000	(489,990)	208,857
RESTRICTED							
IBANK RESERVE	228,828	-	-	-	-	-	228,828
CONTRIBUTED CAPITAL	650,814	-	-	-	-	-	650,814
LOAN RESERVE-STATE REVOLVING	332,979	-	-	-	-	-	332,979
DESIGNATED							
ENCUMBRANCES	-	-	-	-	-	-	-
SELF-INSURANCE	50,000	-	-	-	-	-	50,000
CAPITAL REPLACEMENT	500,000	34,960	-	(250,000)	115,040	-	400,000
NET PENSION LIABILITY	(1,986,628)	-	-	-	-	-	(1,986,628)
PENSION RESERVE	900,000	-	-	-	-	(400,000)	500,000
OPERATING RESERVE	408,000	-	-	-	137,450	-	545,450
EQUIPMENT REPLACEMENT	300,000	-	(337,500)	-	237,500	-	200,000
UTILITY PLANT IN SERVICE	7,848,709	-	(700,000)	-	-	-	7,148,709
RATE STABILIZATION	200,000	-	-	-	-	-	200,000
TOTAL WASTEWATER FUND	9,699,139	4,430,960	(5,401,090)	(250,000)	889,990	(889,990)	8,479,009
TOTAL ENTERPRISE FUNDS	22,918,478	10,083,250	(11,705,080)	(1,196,790)	2,535,436	(1,737,566)	20,897,728
TOTAL - ALL FUNDS	39,715,855	53,896,240	(34,195,050)	(14,089,290)	20,738,748	(20,738,748)	45,327,755

**CITY OF DEL MAR
RESERVE SUMMARY REPORT
FISCAL YEAR 2026-2027**

		BEGINNING BALANCE JUL 1, 2026 ESTIMATE	REVENUES FY 2027	O & M EXPENDITURES FY 2027	CIP/SP EXPENDITURES FY 2027	TRANSFERS IN (OUT) FY 2027		ENDING BALANCE JUN 30, 2027 ESTIMATE
GENERAL FUND								
CONTINGENCY	20.45%	4,412,072	24,592,090	(18,737,230)	-	806,375	\$ (6,828,561)	4,244,746
RESTRICTED:								
SELF-INSURANCE		300,000	-	(120,000)	-	120,000	-	300,000
DESIGNATED:								
ENCUMBRANCES		-	-	-	-	-	-	-
COASTAL PARKING REVENUE		-	-	-	-	-	-	-
SIDEWALK CAFÉ		-	-	-	-	-	-	-
HOUSING RESERVE		1,900,000	-	-	-	250,000	(500,000)	1,650,000
PENSION RESERVE		5,031,894	-	-	-	250,000	-	5,281,894
LEAVE LIABILITY		100,000	-	-	-	-	-	100,000
EQUIPMENT REPLACEMENT		549,342	-	(47,000)	-	-	-	502,342
TOTAL GENERAL FUND		12,293,308	24,592,090	(18,904,230)	-	1,426,375	(7,328,561)	12,078,982
MEASURE Q								
LOAN PROCEEDS/DEBT SERVICE		8,349,410	3,686,120	-	(7,606,870)	-	(1,442,360)	2,986,300
		-	-	-	(1,442,360)	1,442,360	-	-
		8,349,410	3,686,120	-	(9,049,230)	1,442,360	(1,442,360)	2,986,300
ROAD MAINTENANCE REHABILITATION ACCT								
		-	100,000	-	-	-	(100,000)	-
GAS TAX FUND								
		-	117,400	(907,010)	-	789,610	-	-
OPEN SPACE FUND								
		-	640,200	(1,611,770)	-	971,570	-	-
DESIGNATED								
ENCUMBRANCES		-	-	-	-	-	-	-
CAPITAL IMPROVEMENT PROJECTS		-	35,000	-	(1,300,000)	1,265,000	-	-
OPEN SPACE ACQUISITION		86,388	-	-	-	-	-	86,388
TREE RESERVE		41,017	-	-	-	-	-	41,017
TOTAL OPEN SPACE FUND		127,405	675,200	(1,611,770)	(1,300,000)	2,236,570	-	127,405
SUPPLEMENTAL LAW ENFORCEMENT FUND								
		-	160,000	-	-	-	(160,000)	-
REGIONAL COMMUNICATIONS FUND								
		-	46,000	(36,000)	-	(2,949)	-	7,051
GRANTS FUND								
		155,505	62,400	(61,500)	-	-	-	156,405
HOUSING FUND								
		96,355	-	(60,000)	-	-	(26,375)	9,980

**CITY OF DEL MAR
RESERVE SUMMARY REPORT
FISCAL YEAR 2026-2027**

	BEGINNING BALANCE JUL 1, 2026 ESTIMATE	REVENUES FY 2027	O & M EXPENDITURES FY 2027	CIP/SP EXPENDITURES FY 2027	TRANSFERS IN FY 2027	(OUT) FY 2027	ENDING BALANCE JUN 30, 2027 ESTIMATE
AB 939 FUND	661,682	154,000	(68,190)	-	-	-	747,492
PEG FEE FUND	13,341	37,200	(10,700)	-	-	(20,000)	19,841
CAPITAL IMPROVEMENT FUND	-	15,019,000	(898,310)	(15,727,750)	1,607,060	-	-
ENCUMBRANCES	-	-	-	-	-	-	-
RESERVE FOR CAPITAL	2,250,000	-	-	-	525,000	-	2,775,000
TOTAL CAPITAL IMPROVEMENT FUND	2,250,000	15,019,000	(898,310)	(15,727,750)	2,132,060	-	2,775,000
SPECIAL PROJECT FUND	-	2,600,000	-	(3,390,000)	790,000	-	-
TRANSNET FUND	3,365	135,000	-	(135,000)	-	-	3,365
RTCIP	605	-	-	-	-	-	605
WORKERS' COMPENSATION FUND	479,051	433,650	(357,950)	-	-	-	554,751
WATER FUND							
NET POSITION	822,305	4,795,000	(4,742,650)	-	-	(484,730)	389,925
RESTRICTED:							
CONTRIBUTED CAPITAL	4,028,272	-	-	-	-	-	4,028,272
DESIGNATED							
ENCUMBRANCES	-	-	-	-	-	-	-
SELF-INSURANCE	50,000	-	-	-	-	-	50,000
RATE STABILIZATION	200,000	-	-	-	-	-	200,000
CAPITAL REPLACEMENT	500,000	-	-	(369,000)	369,000	-	500,000
NET PENSION LIABILITY	(1,976,172)	-	-	-	-	-	(1,976,172)
PENSION RESERVE	1,000,000	-	-	-	-	-	1,000,000
OPERATING RESERVE	569,470	-	-	-	92,830	-	662,300
EQUIPMENT REPLACEMENT	200,000	-	(22,900)	-	22,900	-	200,000
UTILITY PLANT IN SERVICE	6,577,968	-	(385,000)	-	-	-	6,192,968
TOTAL WATER FUND	11,971,843	4,795,000	(5,150,550)	(369,000)	484,730	(484,730)	11,247,293

**CITY OF DEL MAR
RESERVE SUMMARY REPORT
FISCAL YEAR 2026-2027**

	BEGINNING BALANCE JUL 1, 2026 ESTIMATE	REVENUES FY 2027	O & M EXPENDITURES FY 2027	CIP/SP EXPENDITURES FY 2027	TRANSFERS IN FY 2027	(OUT) FY 2027	ENDING BALANCE JUN 30, 2027 ESTIMATE
CLEANWATER FUND							
NET POSITION	-	612,500	(875,770)		263,270		-
DESIGNATED							
UTILITY PLANT IN SERVICE	283,876						283,876
ENCUMBRANCES	-		-	-	-		-
CAPITAL REPLACEMENT	-	595,000		(595,000)			-
TOTAL CLEAN WATER FUND	283,876	1,207,500	(875,770)	(595,000)	263,270	-	283,876
WASTEWATER FUND							
NET POSITION	208,857	4,396,000	(4,410,400)	-	200,000	(291,890)	102,567
RESTRICTED							
IBANK RESERVE	228,828	-	-	-	-	-	228,828
CONTRIBUTED CAPITAL	650,814	-	-	-	-	-	650,814
LOAN RESERVE-STATE REVOLVING	332,979	-	-	-	-	-	332,979
DESIGNATED							
ENCUMBRANCES	-	-	-	-	-	-	-
SELF-INSURANCE	50,000	-	-	-	-	-	50,000
CAPITAL REPLACEMENT	400,000	85,000	-	(300,000)	215,000	-	400,000
NET PENSION LIABILITY	(1,986,628)	-	-	-	-	-	(1,986,628)
PENSION RESERVE	500,000	-	-	-	-	(200,000)	300,000
OPERATING RESERVE	545,450	-	-	-	76,890	-	622,340
EQUIPMENT REPLACEMENT	200,000	-	(17,500)	-	-	-	182,500
UTILITY PLANT IN SERVICE	7,148,709	-	(700,000)	-	-	-	6,448,709
RATE STABILIZATION	200,000	-	-	-	-	-	200,000
TOTAL WASTEWATER FUND	8,479,009	4,481,000	(5,127,900)	(300,000)	491,890	(491,890)	7,532,109
TOTAL ENTERPRISE FUNDS	20,734,728	10,483,500	(11,154,220)	(1,264,000)	1,239,890	(976,620)	19,063,278
TOTAL - ALL FUNDS	45,164,755	58,301,560	(34,069,880)	(30,865,980)	10,053,916	(10,053,916)	38,530,455

CITY OF DEL MAR
FISCAL YEAR 2025-2026 AND 2026-2027
OPERATING AND CAPITAL BUDGET
REVENUE SUMMARIES

SOURCE OF FUNDS	ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25	PROJECTION FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FY2026 vs FY2025 BUDGET (\$)	FY2026 vs FY2025 BUDGET (%)	FY2027 vs FY2026 PROP (\$)	FY2026 vs FY2027 PROP (%)
GENERAL FUND										
TAXES										
PROPERTY TAX	7,241,627	7,651,288	8,032,500	8,070,000	8,394,000	8,771,690	361,500	4.5%	377,690	4.5%
VLF IN LIEU OF PROPERTY TAX	759,841	807,116	821,800	860,000	860,000	860,000	38,200	4.6%	-	0.0%
SALES AND USE TAX	2,306,262	2,196,466	2,300,000	2,300,000	2,300,000	2,400,000	-	0.0%	100,000	4.3%
TRANSIENT OCCUPANCY TAX	3,816,392	3,799,038	4,000,000	4,000,000	4,160,000	4,326,400	160,000	4.0%	166,400	4.0%
TRANSIENT OCCUPANCY TAX-STR	-	-	-	-	193,750	775,000	193,750	100.0%	581,250	300.0%
BUSINESS LICENSE TAX	276,466	362,769	350,000	330,000	350,000	350,000	-	0.0%	-	0.0%
FRANCHISE TAX	442,409	446,816	430,000	430,000	420,000	420,000	(10,000)	-2.3%	-	0.0%
REAL PROPERTY TRANSFER TAX	134,893	178,484	140,000	145,000	150,000	150,000	10,000	7.1%	-	0.0%
TOTAL	14,977,890	15,441,977	16,074,300	16,135,000	16,827,750	18,053,090	753,450	4.7%	1,225,340	7.3%
LICENSES & PERMITS										
LICENSES & PERMITS	2,335	3,485	500	750	500	500	-	0.0%	-	0.0%
JUNIOR LIFEGUARD	96,990	90,310	95,000	95,000	95,000	95,000	-	0.0%	-	0.0%
PARKING PERMITS	30,060	27,387	25,000	30,000	30,000	30,000	5,000	20.0%	-	0.0%
TOTAL	129,385	121,182	120,500	125,750	125,500	125,500	5,000	4.1%	-	0.0%
FINES & FORFEITURES										
MOVING VIOLATIONS/VEHICLE CODE FINES	58,170	69,284	55,000	65,000	65,000	65,000	10,000	18.2%	-	0.0%
PARKING VIOLATIONS	1,368,108	1,395,851	1,350,000	1,450,000	1,400,000	1,450,000	50,000	3.7%	50,000	3.6%
PENALTIES	5,712	25,267	12,000	9,000	9,000	9,000	(3,000)	-25.0%	-	0.0%
ADMINISTRATIVE CITATIONS	88,167	55,152	45,000	45,000	45,000	45,000	-	0.0%	-	0.0%
RED LIGHT ENFORCEMENT	73,937	94,156	65,000	80,000	80,000	80,000	15,000	23.1%	-	0.0%
TOTAL	1,594,094	1,639,710	1,527,000	1,649,000	1,599,000	1,649,000	72,000	4.7%	50,000	3.1%
REVENUE FROM USE OF ASSETS										
INV EARN-GENERAL	199,381	925,444	400,000	400,000	400,000	400,000	-	0.0%	-	0.0%
RENTAL INCOME	230,372	240,743	200,000	228,000	235,000	240,000	35,000	17.5%	5,000	2.1%
PARKING METER INCOME	1,268,930	1,433,473	1,700,000	1,650,000	1,535,000	1,585,000	(165,000)	-9.7%	50,000	3.3%
SIDEWALK CAFÉ USER FEE	1,469	12,371	3,000	4,000	4,000	4,000	1,000	33.3%	-	0.0%
TOTAL	1,700,152	2,612,031	2,303,000	2,282,000	2,174,000	2,229,000	(129,000)	-5.6%	55,000	2.5%
REVENUE FROM OTHER AGENCIES										
MOTOR VEHICLE LICENSE FEE	4,040	4,868	4,000	4,000	4,000	4,000	-	0.0%	-	0.0%
PUBLIC SAFETY AUGMENTATION FUND	107,147	107,890	100,000	100,000	100,000	100,000	-	0.0%	-	0.0%
HOMEOWNER EXEMPT	35,835	34,592	35,000	30,000	30,000	30,000	(5,000)	-14.3%	-	0.0%
FEDERAL/STATE/LOCAL GRANTS	5,000	24,406	162,200	162,200	-	-	(162,200)	-100.0%	-	0.0%
CORONAVIRUS RELIEF FUNDS	870,883	-	162,310	-	162,310	-	-	0.0%	(162,310)	-100.0%
OFF-TRACK PARIMUTUEL	9,009	7,465	8,000	5,000	5,000	5,000	(3,000)	-37.5%	-	0.0%
SOLID WASTE	10,996	12,620	11,000	12,900	12,900	12,900	1,900	17.3%	-	0.0%
TOTAL	1,042,910	191,841	482,510	314,100	314,210	151,900	(168,300)	-34.9%	(162,310)	-51.7%

**CITY OF DEL MAR
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OPERATING AND CAPITAL BUDGET
REVENUE SUMMARIES**

SOURCE OF FUNDS	ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25	PROJECTION FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FY2026 vs FY2025 BUDGET (\$)	FY2026 vs FY2025 BUDGET (%)	FY2027 vs FY2026 PROP (\$)	FY2026 vs FY2027 PROP (%)
CHARGES - PLANNING SERVICES										
PLANNING SERVICES	625,509	502,183	520,000	525,000	525,000	525,000	5,000	1.0%	-	0.0%
ENGINEERING SERVICES	181,888	171,259	200,000	120,000	120,000	120,000	(80,000)	-40.0%	-	0.0%
BUILDING SERVICES	606,602	612,862	500,000	450,000	500,000	500,000	-	0.0%	-	0.0%
TOTAL	1,413,999	1,286,304	1,220,000	1,095,000	1,145,000	1,145,000	(75,000)	-6.1%	-	0.0%
OTHER REVENUE SOURCES										
PARKING IN-LIEU FEE	-	13,764	1,500	2,700	2,500	2,500	1,000	66.7%	-	0.0%
ADMINISTRATIVE CHARGE	910,344	937,650	990,000	965,800	994,760	1,024,600	4,760	0.5%	29,840	3.0%
ADMINISTRATIVE CHARGE-MEASURE Q	59,875	90,528	150,000	150,000	150,000	150,000	-	0.0%	-	0.0%
EXPENDITURE REIMBURSEMENT	3,811	148,006	35,000	47,000	35,000	35,000	-	0.0%	-	0.0%
MISCELLANEOUS	167,314	73,722	102,120	106,900	26,500	26,500	(75,620)	-74.1%	-	0.0%
TOTAL	1,141,344	1,263,670	1,278,620	1,272,400	1,208,760	1,238,600	(69,860)	-5.5%	29,840	2.5%
TOTAL GENERAL FUND	21,999,774	22,556,715	23,005,930	22,873,250	23,394,220	24,592,090	388,290	1.7%	1,197,870	5.1%
MEASURE Q FUND	3,401,946	3,780,939	3,500,000	3,565,840	3,627,380	3,686,120	127,380	3.6%	58,740	1.6%
LOAN PROCEEDS					12,000,000	-	12,000,000	100.0%	(12,000,000)	-100.0%
	3,401,946	3,780,939	3,500,000	3,565,840	15,627,380	3,686,120	12,127,380	103.6%	(11,941,260)	-98.4%
ROAD MAINTENANCE REHAB ACCOUNT	90,384	107,381	100,860	99,760	100,000	100,000	(860)	-0.9%	-	0.0%
GAS TAX FUND	105,890	114,641	114,770	117,400	117,400	117,400	2,630	2.3%	-	0.0%
OPEN SPACE FUND										
TAXES	34,115	18,144	12,000	5,500	6,000	6,000	(6,000)	-50.0%	-	0.0%
LICENSE & PERMITS	390,339	403,365	440,000	367,000	390,000	400,000	(50,000)	-11.4%	10,000	2.6%
RENTAL INCOME	-	-	221,670	240,000	227,200	227,200	5,530	2.5%	-	0.0%
FEDERAL/STATE/LOCAL GRANTS	-	215,672	-	-	-	-	-	0.0%	-	0.0%
OFF-TRACK PARIMUTUEL	4,334	4,976	5,000	3,000	3,000	3,000	(2,000)	-40.0%	-	0.0%
CONTRIBUTIONS	102,856	34,000	1,621,673	1,621,673	-	35,000	(1,621,673)	-100.0%	35,000	0.0%
MISCELLANEOUS	8,021	8,952	42,860	4,000	4,000	4,000	(38,860)	-90.7%	-	0.0%
TOTAL OPEN SPACE FUND	539,665	685,109	2,343,203	2,241,173	630,200	675,200	(1,713,003)	-73.1%	45,000	7.1%
SUPPLEMENTAL LAW FUND	166,847	192,923	194,000	195,120	160,000	160,000	(34,000)	-17.5%	-	0.0%
REGIONAL COMMUNICATION	43,990	46,159	45,000	46,000	46,000	46,000	1,000	2.2%	-	0.0%
GRANTS FUND	71,515	87,833	66,352	80,300	62,400	62,400	(3,952)	-6.0%	-	0.0%
HOUSING FUND	2,546	42,364	162,850	176,000	-	-	(162,850)	-100.0%	-	0.0%
AB 939	159,145	251,345	154,000	160,000	154,000	154,000	-	0.0%	-	0.0%
PEG FEE FUND	43,647	40,405	46,000	36,880	37,200	37,200	(8,800)	-19.1%	-	0.0%

CITY OF DEL MAR
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REVENUE SUMMARIES

SOURCE OF FUNDS	ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25	PROJECTION FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FY2026 vs FY2025 BUDGET (\$)	FY2026 vs FY2025 BUDGET (%)	FY2027 vs FY2026 PROP (\$)	FY2026 vs FY2027 PROP (%)
CAPITAL IMPROVEMENT FUND										
FEDERAL/STATE/LOCAL GRANTS	684,949	208,899	2,835,764	2,672,450	1,170,000	15,000,000	(1,665,764)	-58.7%	13,830,000	1182.1%
MISCELLANEOUS	63,564	202,872	-	-	219,000	19,000	219,000	100.0%	(200,000)	-91.3%
TOTAL CAPITAL IMPROVEMENT FUND	748,513	411,771	2,835,764	2,672,450	1,389,000	15,019,000	(1,446,764)	-51.0%	13,630,000	981.3%
TRANSNET FUND										
	133,698	228,931	578,000	578,000	131,000	135,000	(447,000)	-77.3%	4,000	3.1%
RTCIP FUND										
	23,784	4,977	-	400	-	-	-	0.0%	-	0.0%
SPECIAL PROJECTS FUND										
	225,000	-	-	-	1,545,000	2,600,000	1,545,000	100.0%	1,055,000	68.3%
TOTAL GENERAL GOVERNMENTAL FUNDS	27,756,344	28,551,493	33,146,729	32,842,573	43,393,800	47,384,410	10,247,071	30.9%	3,990,610	9.2%
WORKERS' COMPENSATION FUND										
	290,088	349,499	290,000	325,000	419,190	433,650	129,190	44.5%	14,460	3.4%
WATER UTILITY FUND										
WATER SALES	2,250,941	2,365,627	2,575,000	2,650,000	2,700,000	2,700,000	125,000	4.9%	-	0.0%
READY TO SERVE CHARGE	1,860,332	1,954,206	1,950,000	1,975,000	2,000,000	2,000,000	50,000	2.6%	-	0.0%
OTHER CONNECTION FEES	57,667	68,356	54,000	30,000	30,000	30,000	(24,000)	-44.4%	-	0.0%
MISCELLANEOUS	101,824	200,549	90,000	68,000	65,000	65,000	(25,000)	-27.8%	-	0.0%
TOTAL OPERATING REVENUE	4,270,764	4,588,738	4,669,000	4,723,000	4,795,000	4,795,000	126,000	2.7%	-	0.0%
CLEAN WATER PROGRAM										
MISCELLANEOUS	5,266	10,973	5,000	40,900	282,290	632,500	277,290	5545.8%	350,210	124.1%
SERVICE CHARGE	623,696	657,722	630,000	560,000	575,000	575,000	(55,000)	-8.7%	-	0.0%
TOTAL CLEAN WATER PROGRAM	628,962	668,695	635,000	600,900	857,290	1,207,500	222,290	35.0%	350,210	40.9%
WASTEWATER FUND										
SERVICE CHARGES	1,860,666	1,954,106	2,000,000	2,100,000	2,200,000	2,200,000	200,000	10.0%	-	0.0%
USAGE CHARGES	1,923,924	1,950,126	2,000,000	2,000,000	2,100,000	2,100,000	100,000	5.0%	-	0.0%
OTHER SEWER FEES	67,657	83,766	75,000	40,000	40,000	40,000	(35,000)	-46.7%	-	0.0%
MISCELLANEOUS	56,127	188,378	77,000	56,000	90,960	141,000	13,960	18.1%	50,040	55.0%
TOTAL WASTEWATER FUND	3,908,374	4,176,376	4,152,000	4,196,000	4,430,960	4,481,000	278,960	6.7%	50,040	1.1%
TOTAL ENTERPRISE FUNDS	8,808,100	9,433,809	9,456,000	9,519,900	10,083,250	10,483,500	627,250	6.6%	400,250	4.0%
TOTAL ALL FUNDS	36,854,532	38,334,801	42,892,729	42,687,473	53,896,240	58,301,560	11,003,511	25.7%	4,405,320	8.2%

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EXPENDITURE SUMMARIES**

DEPARTMENT	ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25	PROJECTED FY 2024-25	PROPOSED BUDGET FY 2025-2026	PROPOSED BUDGET FY 2026-2027	FY2026 vs FY2025 BUDGET (\$)	FY2026 vs FY2025 BUDGET (%)	FY2027 vs FY2026 PROP (\$)	FY2027 vs FY2025 PROP (%)
GENERAL FUND										
GENERAL GOVERNMENT										
CITY COUNCIL	23,400	41,603	35,280	48,870	78,970	80,270	43,690	123.8%	1,300	1.6%
LEGAL SERVICES	625,181	700,194	606,000	603,100	550,000	550,000	(56,000)	-9.2%	-	0.0%
CITY MANAGER	714,344	878,774	922,090	900,000	1,122,980	1,180,000	200,890	21.8%	57,020	5.1%
HUMAN RESOURCES	226,829	258,453	249,590	230,000	306,620	323,160	57,030	22.8%	16,540	5.4%
CITY CLERK	337,212	361,529	364,740	381,790	375,620	435,240	10,880	3.0%	59,620	15.9%
INFORMATION SYSTEMS	504,087	548,153	544,960	520,950	532,200	540,220	(12,760)	-2.3%	8,020	1.5%
FINANCE SERVICES	736,709	764,865	810,410	760,080	970,780	959,250	160,370	19.8%	(11,530)	-1.2%
RISK MANAGEMENT	280,408	368,636	481,350	778,000	554,500	654,800	73,150	15.2%	100,300	18.1%
PLANNING SERVICES	1,196,048	1,508,816	1,877,340	1,716,460	1,943,380	1,983,250	66,040	3.5%	39,870	2.1%
CODE ENFORCEMENT	148,242	161,031	149,550	157,180	141,700	147,000	(7,850)	-5.2%	5,300	3.7%
BUILDING SERVICES	485,477	476,118	403,500	403,500	403,500	403,500	-	0.0%	-	0.0%
TOTAL	5,277,937	6,068,173	6,444,810	6,499,930	6,980,250	7,256,690	535,440	8.3%	276,440	4.0%
PUBLIC SAFETY										
LAW ENFORCEMENT	2,687,591	2,747,809	2,962,340	2,842,560	3,072,560	3,178,700	110,220	3.7%	106,140	3.5%
LIFEGUARD SERVICES	1,393,458	1,516,815	1,547,960	1,553,100	1,694,430	1,745,820	146,470	9.5%	51,390	3.0%
PARKING ENFORCEMENT	1,084,591	1,046,838	1,189,520	1,188,200	1,207,780	1,255,440	18,260	1.5%	47,660	3.9%
FIRE PROTECTION	2,442,988	2,741,927	3,032,062	3,014,730	3,116,280	3,239,950	84,218	2.8%	123,670	4.0%
HAZARDOUS WASTE MANAGEMENT	17,632	20,077	22,960	22,910	23,850	23,850	890	3.9%	-	0.0%
SOLID WASTE	3,508	3,001	5,000	3,500	5,000	5,000	-	0.0%	-	0.0%
EMERGENCY PREPAREDNESS	2,884	3,152	5,750	5,500	5,750	5,750	-	0.0%	-	0.0%
TOTAL	7,632,652	8,079,619	8,765,592	8,630,500	9,125,650	9,454,510	360,058	4.1%	328,860	3.6%
PUBLIC WORKS										
ENGINEERING SERVICES	137,256	284,858	263,750	250,000	314,750	314,750	51,000	19.3%	-	0.0%
STORM WATER	154,487	199,913	221,783	249,300	442,860	378,690	221,077	99.7%	(64,170)	-14.5%
FACILITIES	237,242	284,889	359,280	378,090	426,070	479,300	66,790	18.6%	53,230	12.5%
TOTAL	528,985	769,659	844,813	877,390	1,183,680	1,172,740	338,867	40.1%	(10,940)	-0.9%
NON-DEPARTMENTAL										
COMMUNITY SUPPORT	415,129	385,398	427,510	468,000	482,600	540,100	55,090	12.9%	57,500	11.9%
TV STUDIO	97,575	89,375	119,420	120,800	124,950	128,070	5,530	4.6%	3,120	2.5%
CITY MEMBERSHIPS	93,740	101,741	109,890	105,180	112,310	117,070	2,420	2.2%	4,760	4.2%
CITY HALL - GENERAL	157,091	156,326	185,750	195,330	188,050	188,050	2,300	1.2%	-	0.0%
TOTAL	763,535	732,840	842,570	889,310	907,910	973,290	65,340	7.8%	65,380	7.2%
TOTAL GENERAL FUND BEFORE EQUIPMENT REPLACEMENT	14,203,109	15,650,292	16,897,785	15,785,160	18,197,490	18,857,230	1,299,705	7.7%	659,740	3.6%
EQUIPMENT REPLACEMENT	987,427	270,159	257,899	257,890	108,000	47,000	(149,899)	-58.1%	(61,000)	-56.5%
TOTAL GENERAL FUND INCLUDING EQUIPMENT REPLACEMENT	15,190,536	15,920,451	17,155,684	16,043,050	18,305,490	18,904,230	1,149,806	6.7%	598,740	3.3%
MEASURE Q FUND	1,325,555	1,174,333	15,216,225	15,216,225	5,839,250	7,606,870	(9,376,975)	-61.6%	1,767,620	30.3%
ROAD MAINTENANCE REHAB ACCOUNT	-	-	-	-	-	-	-	0.0%	-	0.0%

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DEPARTMENT	ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25	PROJECTED FY 2024-25	PROPOSED BUDGET FY 2025-2026	PROPOSED BUDGET FY 2026-2027	FY2026 vs FY2025 BUDGET (\$)	FY2026 vs FY2025 BUDGET (%)	FY2027 vs FY2026 PROP (\$)	FY2027 vs FY2025 PROP (%)
GAS TAX FUND										
STREET MAINTENANCE	276,033	269,233	382,485	295,350	516,270	394,110	133,785	35.0%	(122,160)	-23.7%
STREET LIGHTS/SIGNS	161,080	174,857	213,850	176,740	204,550	197,680	(9,300)	-4.3%	(6,870)	-3.4%
STREET LANDSCAPING	272,320	314,882	306,180	287,110	307,280	315,220	1,100	0.4%	7,940	2.6%
TOTAL GAX TAX FUND	709,433	758,972	902,515	759,200	1,028,100	907,010	125,585	13.9%	(121,090)	-11.8%
OPEN SPACE FUND										
POWERHOUSE OPERATIONS	379,591	426,569	489,199	472,110	518,850	539,980	29,651	6.1%	21,130	4.1%
BEACH MAINTENANCE	363,402	334,473	451,679	413,660	478,060	494,390	26,381	5.8%	16,330	3.4%
PARK MAINTENANCE	309,117	434,342	493,710	496,240	513,700	577,400	19,990	4.0%	63,700	12.4%
TOTAL OPEN SPACE FUND	1,052,110	1,195,384	1,434,588	1,382,010	1,510,610	1,611,770	76,022	5.3%	101,160	6.7%
REGIONAL COMMUNICATION FUND										
	40,960	44,521	61,250	61,250	61,250	36,000	-	0.0%	(25,250)	-41.2%
GRANTS FUND										
	69,752	68,491	67,522	66,240	61,500	61,500	(6,022)	-8.9%	-	0.0%
HOUSING FUND										
	101,143	45,684	57,240	57,250	58,000	60,000	760	1.3%	2,000	3.4%
AB 939										
	35,989	64,849	118,890	86,510	99,490	68,190	(19,400)	-16.3%	(31,300)	-31.5%
PEG FEE FUND										
	18,510	10,736	31,200	29,000	11,900	10,700	(19,300)	-61.9%	(1,200)	-10.1%
TOTAL GENERAL O&M FUNDS	18,543,988	19,283,421	35,045,114	33,700,735	26,975,590	29,266,270	(8,069,524)	-23.0%	2,290,680	8.5%
CAPITAL IMPROVEMENT FUNDS										
OPEN SPACE CIP	584,768	146,197	1,807,398	1,807,398	50,000	1,300,000	(1,757,398)	-97.2%	1,250,000	2500.0%
GENERAL FUND CIP	909,191	2,230,198	4,971,925	4,926,925	4,707,750	15,727,750	(264,175)	-5.3%	11,020,000	234.1%
DEBT SERVICE-CITY HALL	904,283	902,860	904,290	901,390	899,880	898,310	(4,410)	-0.5%	(1,570)	-0.2%
TRANSNET II CIP	133,264	228,756	578,000	578,000	131,000	135,000	(447,000)	-77.3%	4,000	3.1%
RTCIP FUND	-	-	-	-	36,000	-	36,000	0.0%	(36,000)	0.0%
TOTAL CAPITAL IMPROVEMENT FUNDS	2,531,506	3,508,011	8,261,613	8,213,713	5,824,630	18,061,060	(2,436,983)	-29.5%	12,236,430	210.1%
SPECIAL PROJECT FUND										
	452,662	430,060	1,538,274	1,245,774	2,093,000	3,390,000	554,726	36.1%	1,297,000	62.0%
TOTAL GENERAL GOVERNMENTAL FUNDS	21,528,156	23,221,492	44,845,001	43,160,222	34,893,220	50,717,330	(9,951,781)	-22.2%	15,824,110	45.4%
WORKERS' COMPENSATION FUND										
	380,724	261,612	304,000	292,320	322,750	357,950	18,750	6.2%	35,200	10.9%

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DEPARTMENT	ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25	PROJECTED FY 2024-25	PROPOSED BUDGET FY 2025-2026	PROPOSED BUDGET FY 2026-2027	FY2026 vs FY2025 BUDGET (\$)	FY2026 vs FY2025 BUDGET (%)	FY2027 vs FY2026 PROP (\$)	FY2027 vs FY2025 PROP (%)
WATER FUND										
GENERAL ADMINISTRATION	1,653,945	1,946,868	2,182,522	2,107,620	2,544,790	2,247,470	362,268	16.6%	(297,320)	-11.7%
RISK MANAGEMENT	132,948	162,220	187,540	203,910	266,750	316,910	79,210	42.2%	50,160	18.8%
RAW WATER SUPPLY	1,677,581	1,717,992	2,102,040	1,980,000	1,997,150	2,097,000	(104,890)	-5.0%	99,850	5.0%
TREATMENT/DELIVERY	441,012	374,796	461,090	425,000	474,930	489,170	13,840	3.0%	14,240	3.0%
TOTAL WATER FUND O&M	3,905,486	4,201,876	4,933,192	4,716,530	5,283,620	5,150,550	350,428	7.1%	(133,070)	-2.5%
WATER CAP IMPROVEMENT	1,367	894,560	741,217	741,217	312,000	369,000	(429,217)	-57.9%	57,000	18.3%
TOTAL WATER FUND	3,906,853	5,096,436	5,674,409	5,457,747	5,595,620	5,519,550	(78,789)	-1.4%	(76,070)	-1.4%
CLEAN WATER FUND										
PLANNING	66,315	78,255	91,460	103,000	82,580	86,710	(8,880)	-9.7%	4,130	5.0%
CODE ENFORCEMENT	37,415	39,025	39,560	39,590	36,600	37,930	(2,960)	-7.5%	1,330	3.6%
CLEAN WATER MANAGEMENT	281,209	307,573	344,030	339,250	344,030	344,030	-	0.0%	-	0.0%
PUBLIC WORKS	275,141	287,993	350,784	350,620	557,160	407,100	206,376	58.8%	(150,060)	-26.9%
TOTAL CLEAN WATER O & M	660,080	712,846	825,834	832,460	1,020,370	875,770	194,536	23.6%	(144,600)	-14.2%
CLEAN WATER CAP IMPROVEMENT	3,462	369,739	482,322	482,322	634,790	595,000	152,468	31.6%	(39,790)	-6.3%
TOTAL CLEAN WATER FUND	663,542	1,082,585	1,308,156	1,314,782	1,655,160	1,470,770	347,004	26.5%	(184,390)	-11.1%
WASTEWATER FUND										
RISK MANAGEMENT	131,867	162,220	196,540	207,900	275,750	325,900	79,210	40.3%	50,150	18.2%
WASTEWATER TRANSPORTATION	102,276	57,498	139,740	176,000	146,730	146,730	6,990	5.0%	-	0.0%
WASTEWATER TREATMENT	909,145	927,290	1,169,550	1,226,000	1,310,890	1,385,630	141,340	12.1%	74,740	5.7%
DEBT SERVICE	150,176	563,446	568,850	568,850	568,300	567,750	(550)	-0.1%	(550)	0.0%
WASTEWATER PROGRAM	2,109,626	2,436,518	2,802,032	2,665,030	3,099,420	2,701,890	297,388	10.6%	(397,530)	-12.8%
TOTAL WASTEWATER FUND O&M	3,403,090	4,146,972	4,876,712	4,843,780	5,401,090	5,127,900	524,378	10.8%	(273,190)	-5.1%
WASTEWATER CAPITAL IMPROVEMENT	-	257,223	797,679	797,679	250,000	300,000	(547,679)	-68.7%	50,000	20.0%
TOTAL WASTEWATER FUND	3,403,090	4,404,195	5,674,391	5,641,459	5,651,090	5,427,900	(23,301)	-0.4%	(223,190)	-3.9%
TOTAL ENTERPRISE FUNDS	7,973,485	10,583,216	12,656,956	12,413,988	12,901,870	12,418,220	244,914	1.9%	(483,650)	-3.7%
TOTAL EXPENDITURES	29,882,365	34,066,320	57,805,957	55,866,530	48,117,840	63,493,500	(9,688,117)	-16.8%	15,375,660	32.0%

*Department Operating
Program Budgets*

CITY COUNCIL

The City Council, as the elected representatives of Del Mar residents, sets City policy, determines budget priorities, allocates resources, and hears appeals from decisions of the Planning Commission and Design Review Board.

Through the selection and appointment of numerous community volunteers to City advisory committees, the Council fosters and promotes the active involvement of Del Mar residents in important City programs and activities.

The City Council appoints the City Manager to oversee all City operations and implement the policy direction and goals and objectives of the City Council. The City Attorney is selected by the City Council to provide legal guidance and services and ensure compliance with local, State, and Federal laws.

In addition to holding regularly scheduled monthly City Council meetings, and special meetings as may be needed, Council Members serve on various regional boards and commissions, and act as liaisons to the City's multiple citizen advisory committees.

Through the Community Support Program, the City Council allocates funds to help support various organizations and groups that provide public services to the greater Del Mar community.

Each year the City Council meets to establish and prioritize goals, and strategic and operational initiatives, which are the basis of the City's work plan and help to identify the City's budgetary and resource needs.

PROGRAM: CITY COUNCIL **ACCT # 01-5100**

The City Council consists of five independently elected Councilmembers who set City policy, appropriate resources, represent the City on regional forums, and hear appeals from citizens.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 18,695	\$ 19,633	\$ 19,430	\$ 32,550	\$ 61,370	\$ 61,370
Maintenance & Operations	4,705	21,970	15,850	16,320	17,600	18,900
Contractual Services	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	23,400	41,603	35,280	48,870	78,970	80,270
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL									
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	FY 2026 vs BUDGET FY 2025		FY 2027 vs PROPOSED FY 2026	
								(\$)	(%)	(\$)	(%)
	CITY COUNCIL										
01-5100-1000	COUNCIL STIPEND	17,325	18,195	18,000	30,180	57,000	57,000	39,000	216.7%	-	0.0%
01-5100-1200	BENEFITS	1,370	1,438	1,430	2,370	4,370	4,370	2,940	205.6%	-	0.0%
	EMPLOYEE SERVICES	18,695	19,633	19,430	32,550	61,370	61,370	41,940	215.9%	-	0.0%
01-5100-2300	OPERATING SUPPLIES	845	104	250	250	300	300	50	20.0%	-	0.0%
01-5100-2350	COMMUNITY PROMOTION	-	5,599	7,000	7,000	7,000	8,000	-	0.0%	1,000	14.3%
01-5100-3400	TELEPHONE	-	-	-	300	600	600	600	100.0%	-	0.0%
01-5100-3800	MEETINGS & TRAVEL	3,283	15,661	6,500	7,000	8,200	8,500	1,700	26.2%	300	3.7%
01-5100-3801	TRAINING & EDUCATION	-	-	1,500	1,500	1,500	1,500	-	0.0%	-	0.0%
01-5100-3900	AUTO ALLOWANCE	578	607	600	270	-	-	(600)	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	4,706	21,970	15,850	16,320	17,600	18,900	1,750	11.0%	1,300	7.4%
	CITY COUNCIL	23,400	41,603	35,280	48,870	78,970	80,270	43,690	123.8%	1,300	1.6%

PROGRAM: LEGAL SERVICES **ACCT # 01-5101**

Legal services are provided by contract with the City Attorney. This program also includes funds for additional services by the City Attorney, as well as outside attorney services.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-	-
Contractual Services	625,180	700,194	606,000	603,100	550,000	550,000
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	625,180	700,194	606,000	603,100	550,000	550,000
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL									
ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	PROPOSED	FY 2026 vs		FY 2027 vs	
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	BUDGET FY 2025	(%)	PROPOSED FY 2026	(%)
								(\$)		(\$)	
	LEGAL SERVICES										
01-5101-3201	CITY ATTORNEY RETAINER	329,570	356,826	416,000	463,100	400,000	400,000	(16,000)	-3.8%	-	0.0%
01-5101-3202	CITY ATTORNEY-CLAIMS	269,255	190,276	140,000	120,000	120,000	120,000	(20,000)	-14.3%	-	0.0%
01-5101-3203	OUTSIDE ATTORNEY SERVICES	26,355	153,092	50,000	20,000	30,000	30,000	(20,000)	-40.0%	-	0.0%
	LEGAL SERVICES	625,181	700,194	606,000	603,100	550,000	550,000	(56,000)	-9.2%	-	0.0%

PROGRAM: COMMUNITY SUPPORT**ACCT # 01-5110**

Through the Community Support Program, the City Council provides financial support to not-for-profit organizations and community groups which provide worthwhile services to the public. Funding decisions are made based on the submittal of a funding request form that the Council evaluates as part of the budget process.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	115,560	7,500	10,500	8,000	10,500	10,500
Contractual Services	299,569	377,898	417,010	460,000	472,100	529,600
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	415,129	385,398	427,510	468,000	482,600	540,100
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL									
ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	PROPOSED	FY 2026 vs		FY 2027 vs	
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	BUDGET FY 2025	(%)	PROPOSED FY 2026	(%)
		(\$)									
	COMMUNITY SUPPORT										
01-5110-3500	CONTRIBUTIONS	115,560	7,500	10,000	7,500	10,000	10,000	-	0.0%	-	0.0%
01-5110-3520	ADVISORY COMMITTEE CONTRIBUTIONS	-	-	500	500	500	500	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	115,560	7,500	10,500	8,000	10,500	10,500	-	0.0%	-	0.0%
01-5110-3200	CONTRACTUAL SERVICES	299,569	377,898	417,010	460,000	472,100	529,600	55,090	13.2%	57,500	12.2%
	COMMUNITY SUPPORT	415,129	385,398	427,510	468,000	482,600	540,100	55,090	12.9%	57,500	11.9%

PROGRAM: SOLID WASTE **ACCT # 01-5125**

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

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-	-
Contractual Services	3,508	3,001	5,000	3,500	5,000	5,000
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	3,508	3,001	5,000	3,500	5,000	5,000
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL									
ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	PROPOSED	FY 2026 vs		FY 2027 vs	
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	BUDGET FY 2025	(%)	PROPOSED FY 2026	(%)
								(\$)		(\$)	
01-5125-3208	SOLID WASTE										
	HOUSEHOLD HAZARDOUS WASTE	3,508	3,001	5,000	3,500	5,000	5,000	-	0.0%	-	0.0%
	CONTRACTUAL SERVICES	3,508	3,001	5,000	3,500	5,000	5,000	-	0.0%	-	0.0%
	SOLID WASTE	3,508	3,001	5,000	3,500	5,000	5,000	-	0.0%	-	0.0%

CITY MANAGER'S DEPARTMENT

The City Manager's Department is responsible for implementing the goals and policies of the City Council and overall management of all City operations. In addition, the City Manager's Department works with Finance staff to develop a budget for Council review and approval, coordinates the flow of information to and from the Council, oversees the activities of all City departments, and manages special programs and projects (e.g., sustainability initiatives, business support, and public art) that pertain to all functional areas of City operations.

The City Manager's Department also implements the City's Climate Action Plan, directs the City's Emergency Operations Center, conducts legislative affairs, handles all intergovernmental coordination, oversees all City leases and asset management, and manages the City's law enforcement services contract with the San Diego County Sheriff's Department and the cooperative agreement for fire management services between the cities of Del Mar, Solana Beach, and Encinitas.

Fiscal Years 2023-2024 and 2024-2025 Achievements

In addition to monitoring the progress of all City departments toward attaining the Council's goals and objectives, the City Manager's Department completed several special projects during Fiscal Years 2023-2024 and Fiscal Year 2024-2025 as outlined below:

City Administration and Financial Management

- Worked with Finance staff to complete the Fiscal Year 2024-2025 Budget Update and develop a new two-year budget for Fiscal Years 2025-2026 and 2026-2027.
- Continued to build a cohesive Del Mar City team with an emphasis on providing a high level of customer service to the public.
- Secured grant and donation funding to help pay for important City projects including:
 - \$164,000 in requested funding to develop an updated Climate Action Plan through SANDAG's Smart Growth Incentive Program.
 - \$959,752 in Federal Community Program Funding for the Del Mar Stormwater and Sewer Infrastructure Improvement Project.
 - \$75,000 in CalRecycle SB 1383 Local Assistance Grant Program funds
- Continued community engagement efforts through the City's website, e-blasts, Del Mar Weekly e-newsletter, community workshops, neighborhood meetings, and more.

Capital Projects

Continued to work with Public Works, Planning, and Finance staff to oversee a 10-Year Capital Improvement Plan (CIP) and financial plan, which identifies necessary capital projects, major facility repairs, maintenance projects, and significant equipment purchases, including a planning schedule.

City Services and Programs

- Managed the decision-making and policy-setting process associated with several important policy matters facing the City, including sea level rise; implementation of the Sixth Cycle Housing Element; rail and bluff issues, such as relocation of the rail line and bluff stabilization; and enforcement of SB 1383, which mandates the diversion of organic waste from landfills.

- Worked with City's waste hauler, EDCO, to deliver important services and resources to the community, including a bi-annual "Del Mar Recycles" day that resulted in the diversion of 65.26 tons of waste in FY 2023-2024 and FY 2024-2025 combined.
- Coordinated with the City's Sustainability Advisory Committee to get Council approval to move forward with a balloon ban ordinance in December 2023.
- Worked with the San Diego County Sheriff and the community to enhance law enforcement services, which includes the renewal of a contract with Redflex for red-light cameras at the City's main intersections to bolster law enforcement activities and investigations.
- Worked with Fire Administration to update the City's Emergency Operations Plan that was successfully adopted by the City Council in July 2024.
- Worked with the City's advisory committees, and Council and staff committee liaisons to align each committee's work program with Council identified goals and priorities.
- Worked closely with the Del Mar Village Association in support of the Del Mar business community and City sustainability initiatives.
- Supported local non-profits by facilitating bi-annual non-profit coordination meetings.
- Provided staff support for the City's Sustainability and Lagoon Advisor Committees.

Intergovernmental

- Worked with Fairgrounds staff to address traffic issues related to events, noise and other concerns related to the Fairgrounds' property and annual summer and other large-scale events. Staff has also been closely collaborating with Fairgrounds staff to implement an Exclusive Negotiating Rights Agreement between the City and Fairgrounds related to the potential development of affordable housing on Fairgrounds property.
- Completed the Coastal Connections Conceptual Planning Study in collaboration with the San Diego Association of Governments (SANDAG), North County Transit District (NCTD) and the California Coastal Commission (CCC), which identifies initial design concepts for pedestrian access improvements along the Del Mar Bluffs. The initial concepts are currently in design as part of the Del Mar Bluffs Access Improvements Project, led by SANDAG.
- Coordinated the successful initiation of construction activities for the Del Mar Bluffs Stabilization Phase 5 project, led by SANDAG and NCTD. Phase 5 efforts, which began in 2024 and are anticipated to continue through 2027, will install additional columns to support the railroad and reinforce the bluffs and install retaining walls, drainage improvements, and other stabilization and erosion control measures.
- Advocated for Del Mar legislative priorities to the State legislature and Governor's Office by submitting numerous letters of support and opposition on key issues impacting the community. Coordinated meetings between the City Council's Legislative Subcommittee and Del Mar's Federal and State elected representatives to advocate for key projects and issues of importance to the City.

Fiscal Years 2025-2026 and 2026-2027 Goals and Objectives

The City Manager's Department will implement strategies to achieve the goals and objectives as outlined by the City Council as well as those developed in the City Manager's Department work plan as further described below.

City Administration and Financial Management

- Evaluate and enhance service to the community and communications efforts on City projects and programs.
- Continue efforts towards citywide employee development and succession planning.
- Identify and pursue grant funding opportunities for the City.

Capital Projects

- Continue to work with Public Works on implementation of the citywide utility Undergrounding Program, with a focus on Districts 1A, X1A, 1B and 25th Street.
- Work with the City Council to establish a timeline and next steps for reinitiating the Shores Park Master Planning process.
- Work with NCTD, SANDAG and the CCC to address concerns related to the train track and bluffs for both near-term pedestrian access improvement options and long-term efforts to relocate the tracks off the bluffs.

City Services and Programs

- Work with the Del Mar Village Association on economic development and business support efforts.
- Collaborate with Del Mar non-profits through the bi-annual non-profit meetings and other opportunities to assist/support the work of their organizations.
- Manage and facilitate the decision-making and policy-setting process associated with several important policy matters facing the City, including short-term vacation rentals, sea level rise, rail-related issues, and affordable housing.
- Work on enhancing law enforcement and fire safety services in a way that is cost-effective and focused on what would be most beneficial to Del Mar.
- Update the Climate Action Plan and environmental sustainability strategies to reduce the City's greenhouse gas emissions. Work with the Sustainability Advisory Committee to address solar capacity on City owned property and ensure staff prioritize the purchase of electric appliances for City facilities.
- Strengthen the City's ability to respond to emergencies by conducting additional staff training and emergency response exercises.

- Oversee the development of a comprehensive inventory of red curbs and no parking areas in the City in coordination with Public Works, Planning, Community Services, and the Fire Department.
- Provide staff support to the Sustainability, Lagoon, and Parks and Recreation advisory committees.

Intergovernmental

- Participate in discussions with SANDAG, NCTD and the CCC regarding SANDAG's construction of pedestrian access improvements along the Del Mar Buff, as informed by the Coastal Connections Conceptual Planning Study, and required as a condition of approval by the CCC as mitigation for SANDAG's Del Mar Bluffs 5 Project.
- Work with the 22nd District Agricultural Association on governance issues related to the Fairgrounds as well as the potential siting of affordable housing on District property.
- Work with City lobbyist and state and federal representatives to influence legislation affecting the City as directed by the City Council.

PROGRAM: CITY MANAGER **ACCT # 01-5200**

The City Manager's Office is responsible for overseeing the implementation of the goals and objectives of the City Council, as well as the overall management of City operations. In addition, the City Manager's Office oversees a number of contracts and franchises including solid waste, recycling, and Sheriff law enforcement services, as well as coordinating special projects involving all City Departments.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 627,082	\$ 756,637	\$ 794,950	\$ 774,440	\$ 986,640	\$ 1,046,960
Maintenance & Operations	18,512	26,307	31,640	30,060	34,840	31,540
Contractual Services	68,750	95,830	95,500	95,500	101,500	101,500
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	714,344	878,774	922,090	900,000	1,122,980	1,180,000
POSITIONS						
Full Time	3.80	3.80	3.80	3.80	3.80	3.80
Part Time	-	-	-	-	-	-
TOTAL POSITIONS (FTE)	3.80	3.80	3.80	3.80	3.80	3.80

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL						FY 2026 vs		FY 2027 vs	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	BUDGET FY 2025 (\$)	(%)	PROPOSED FY 2026 (\$)	(%)
	CITY MANAGER										
01-5200-1000	SALARIES - PERMANENT	512,591	612,850	632,860	625,040	725,980	770,960	93,120	14.7%	44,980	6.2%
01-5200-1200	EMPLOYEE BENEFITS	109,658	136,754	140,450	130,450	235,830	249,630	95,380	67.9%	13,800	5.9%
01-5200-1205	WORKERS' COMPENSATION	4,833	7,033	21,640	18,950	24,830	26,370	3,190	14.7%	1,540	6.2%
	EMPLOYEE SERVICES	627,082	756,637	794,950	774,440	986,640	1,046,960	191,690	24.1%	60,320	6.1%
01-5200-2300	OPERATING SUPPLIES	127	646	1,000	1,000	1,000	1,000	-	0.0%	-	0.0%
01-5200-2800	GAS & OIL	-	-	300	-	300	300	-	0.0%	-	0.0%
01-5200-3400	TELEPHONE	2,892	3,330	3,340	3,340	3,340	3,340	-	0.0%	-	0.0%
01-5200-3700	MEMBERSHIPS & SUBSCRIPTIONS	2,948	3,680	4,860	4,200	4,760	4,760	(100)	-2.1%	-	0.0%
01-5200-3800	MEETINGS & TRAVEL	84	2,242	7,000	6,500	10,300	7,000	3,300	47.1%	(3,300)	-32.0%
01-5200-3801	TRAINING & EDUCATION	10	1,950	500	600	500	500	-	0.0%	-	0.0%
01-5200-3900	AUTO ALLOWANCE	12,451	14,459	14,640	14,420	14,640	14,640	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	18,512	26,307	31,640	30,060	34,840	31,540	3,200	10.1%	(3,300)	-9.5%
01-5200-3200	CONTRACTUAL SERVICES	68,750	95,830	95,500	95,500	101,500	101,500	6,000	6.3%	-	0.0%
	CITY MANAGER	714,344	878,774	922,090	900,000	1,122,980	1,180,000	200,890	21.8%	57,020	5.1%

PROGRAM: CITY MEMBERSHIPS **ACCT # 01-5212**

City memberships provide for Del Mar's memberships in a number of outside agencies including the San Diego Association of Governments (SANDAG), the League of California Cities (LCC), and the Local Agency Formation Commission (LAFCO), among others.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	82,778	90,479	97,100	92,460	97,760	102,520
Contractual Services	10,962	11,262	12,790	12,720	14,550	14,550
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	93,740	101,741	109,890	105,180	112,310	117,070
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL						FY 2026 vs BUDGET FY 2025		FY 2027 vs PROPOSED FY 2026	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	(\$)	(%)	(\$)	(%)
	<u>CITY MEMBERSHIPS</u>										
01-5212-3700	MEMBERSHIPS & SUBSCRIPTIONS	82,778	90,479	97,100	92,460	97,760	102,520	660	0.7%	4,760	4.9%
	MAINTENANCE & OPERATIONS	82,778	90,479	97,100	92,460	97,760	102,520	660	0.7%	4,760	4.9%
01-5212-3200	CONTRACTUAL SERVICES	10,962	11,262	12,790	12,720	14,550	14,550	1,760	13.8%	-	0.0%
	CITY MEMBERSHIPS	93,740	101,741	109,890	105,180	112,310	117,070	2,420	2.2%	4,760	4.2%

PROGRAM: PATROL AND TRAFFIC ENFORCEMENT **ACCT # 01-5230**

Patrol enforcement services are provided through a contract with the San Diego County Sheriff's Department. Current services include one patrol unit serving Del Mar on a seven-day week, 24-hour basis, one 40 hour per week traffic deputy, one detective, and support and management staff.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	438	436	500	400	500	500
Contractual Services	2,687,153	2,747,373	2,961,840	2,842,160	3,072,060	3,178,200
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	2,687,591	2,747,809	2,962,340	2,842,560	3,072,560	3,178,700
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL									
ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	PROPOSED	FY 2026 vs		FY 2027 vs	
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	BUDGET FY 2025	(%)	PROPOSED FY 2026	(%)
		(\$)								(\$)	
	PATROL AND TRAFFIC ENFORCEMENT										
01-5230-3400	TELEPHONE	438	436	500	400	500	500	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	438	436	500	400	500	500	-	0.0%	-	0.0%
01-5230-3220	PATROL ENFORCEMENT	2,156,564	2,178,130	2,373,960	2,254,370	2,418,030	2,502,660	44,070	1.9%	84,630	3.5%
01-5230-3221	TRAFFIC ENFORCEMENT	454,515	459,060	475,130	475,130	530,790	549,370	55,660	11.7%	18,580	3.5%
01-5230-3223	SPECIAL ENFORCEMENT SERVICES	9,033	21,116	24,000	20,000	24,000	24,000	-	0.0%	-	0.0%
01-5230-3225	REGIONAL SERVICES	986	5,467	1,500	6,200	6,700	6,750	5,200	346.7%	50	0.7%
01-5230-3226	TRAFFIC SIGNAL ENFORCEMENT	60,283	62,922	67,750	64,000	69,790	71,880	2,040	3.0%	2,090	3.0%
01-5230-3200	CONTRACTUAL SERVICES	5,771	20,678	19,500	22,460	22,750	23,540	3,250	16.7%	790	3.5%
	CONTRACTUAL SERVICES	2,687,152	2,747,373	2,961,840	2,842,160	3,072,060	3,178,200	110,220	3.7%	106,140	3.5%
	PATROL AND TRAFFIC ENFORCEMENT	2,687,591	2,747,809	2,962,340	2,842,560	3,072,560	3,178,700	110,220	3.7%	106,140	3.5%

PROGRAM: INFORMATION SYSTEMS

ACCT # 01-5320

This program provides funding for the management of the citywide computer system and the computer-based Voice Over IP Phone System. The citywide systems include an office productivity software, an internal and public-facing Geographic Information System (GIS), an archiving electronic document management system, a financial accounting system, an enterprise system for permitting/licensing/code enforcement/land management, a City government website to enhance the availability of public information, and an internal intranet to improve collaboration and efficiencies. Funds for maintenance, software upgrades, replacement equipment, and security systems allow the City to keep current technologically and to maintain data security.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 404,733	\$ 382,517	\$ 389,380	\$ 366,300	\$ 357,090	\$ 370,030
Maintenance & Operations	65,100	128,761	115,320	114,940	122,450	116,710
Contractual Services	34,254	36,875	40,260	39,710	52,660	53,480
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	504,087	548,153	544,960	520,950	532,200	540,220
POSITIONS						
Full Time	2.00	2.00	2.00	2.00	2.00	2.00
Part Time	-	-	-	-	-	-
POSITIONS (FTE)	2.00	2.00	2.00	2.00	2.00	2.00

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL						FY 2026 vs		FY 2027 vs	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	BUDGET FY 2025 (\$)	(%)	PROPOSED FY 2026 (\$)	(%)
	INFORMATION SYSTEMS										
01-5320-1000	SALARIES	217,480	219,288	219,150	200,000	225,720	232,500	6,570	3.0%	6,780	3.0%
01-5320-1200	EMPLOYEE BENEFITS	185,161	161,073	164,640	163,000	124,620	130,600	(40,020)	-24.3%	5,980	4.8%
01-5320-1205	WORKERS' COMPENSATION	2,092	2,156	5,590	2,300	5,750	5,930	160	2.9%	180	3.1%
01-5320-1400	OVERTIME	-	-	-	1,000	1,000	1,000	1,000	100.0%	-	0.0%
	EMPLOYEE SERVICES	404,733	382,517	389,380	366,300	357,090	370,030	(32,290)	-8.3%	12,940	3.6%
01-5320-2140	COMPUTER MAINTENANCE	24,108	22,942	29,310	29,310	28,970	30,640	(340)	-1.2%	1,670	5.8%
01-5320-2145	SOFTWARE MAINTENANCE	22,965	50,974	48,020	48,020	59,690	60,580	11,670	24.3%	890	1.5%
01-5320-2300	OPERATING SUPPLIES	3,827	3,703	4,600	4,000	4,600	4,600	-	0.0%	-	0.0%
01-5320-2360	COMPUTER SOFTWARE	-	17,799	1,000	800	1,000	1,000	-	0.0%	-	0.0%
01-5320-2370	COMPUTER HARDWARE	7,938	26,532	25,300	25,300	18,600	12,800	(6,700)	-26.5%	(5,800)	-31.2%
01-5320-3400	TELEPHONE	3,921	4,132	4,080	4,500	4,080	4,080	-	0.0%	-	0.0%
01-5320-3700	MEMBERSHIP & SUBSCRIPTIONS	130	130	260	260	260	260	-	0.0%	-	0.0%
01-5320-3801	TRAINING & EDUCATION	2,211	2,550	2,500	2,500	5,000	2,500	2,500	100.0%	(2,500)	-50.0%
01-5320-3900	AUTO ALLOWANCE	-	-	250	250	250	250	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	65,101	128,761	115,320	114,940	122,450	116,710	7,130	6.2%	(5,740)	-4.7%
01-5320-3200	CONTRACTUAL SERVICES	21,985	24,225	25,760	25,760	38,160	38,980	12,400	48.1%	820	2.1%
01-5320-3231	GIS SYSTEM	11,338	12,000	13,500	13,000	13,500	13,500	-	0.0%	-	0.0%
01-5320-3237	PHONE REPLACEMENT PROJECT	930	651	1,000	950	1,000	1,000	-	0.0%	-	0.0%
	CONTRACTUAL SERVICES	34,253	36,875	40,260	39,710	52,660	53,480	12,400	30.8%	820	1.6%
	INFORMATION SYSTEMS	504,087	548,153	544,960	520,950	532,200	540,220	(12,760)	-2.3%	8,020	1.5%

PROGRAM: TELEVISION STUDIO **ACCT # 01-5360**

This program funds the operating costs of the Del Mar Television Studio.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	15,376	16,485	19,370	22,300	23,500	21,550
Contractual Services	82,199	72,890	100,050	98,500	101,450	106,520
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	97,575	89,375	119,420	120,800	124,950	128,070
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL									
ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	PROPOSED	FY 2026 vs		FY 2027 vs	
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	BUDGET FY 2025	(%)	PROPOSED FY 2026	(%)
								(\$)		(\$)	
	TELEVISION STUDIO										
01-5360-2100	EQUIPMENT MAINTENANCE/REPAIR	12,250	12,963	15,000	18,300	17,500	17,500	2,500	16.7%	-	0.0%
01-5360-2300	OPERATING SUPPLIES	406	706	1,500	1,000	3,450	1,500	1,950	130.0%	(1,950)	-56.5%
01-5360-3400	TELEPHONE	2,720	2,816	2,870	3,000	2,550	2,550	(320)	-11.1%	-	0.0%
	MAINTENANCE & OPERATIONS	15,376	16,485	19,370	22,300	23,500	21,550	4,130	21.3%	(1,950)	-8.3%
01-5360-3200	CONTRACTUAL SERVICES	82,199	72,890	100,050	98,500	101,450	106,520	1,400	1.4%	5,070	5.0%
	TELEVISION STUDIO	97,575	89,375	119,420	120,800	124,950	128,070	5,530	4.6%	3,120	2.5%

PROGRAM: AB 939 **ACCT # 26-5225**

The AB 939 Fund is funded through the City's solid waste franchise agreement. Funds are spent on educational, outreach, and recycling programs designated towards both the residential and commercial sections.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 20,779	\$ 33,767	\$ 35,130	\$ 32,900	\$ 45,880	\$ 49,580
Maintenance & Operations	6,162	1,048	6,260	3,610	6,110	6,110
Contractual Services	9,048	30,034	77,500	50,000	47,500	12,500
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	35,989	64,849	118,890	86,510	99,490	68,190
POSITIONS						
Full Time	0.20	0.20	0.20	0.20	0.20	0.20
Part Time	-	-	-	-	-	-
TOTAL POSITIONS (FTE)	0.20	0.20	0.20	0.20	0.20	0.20

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 26		AB 939						FY 2026 vs BUDGET FY 2025		FY 2027 vs BUDGET FY 2026	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	(\$)	(%)	(\$)	(%)
FUND 26	AB 939 REIMBURSEMENT										
26-5225-1000	SALARIES - PERMANENT	16,831	28,159	29,200	27,000	35,470	38,360	6,270	21.5%	2,890	8.1%
26-5225-1200	EMPLOYEE BENEFITS	3,790	5,161	4,930	5,200	9,200	9,910	4,270	86.6%	710	7.7%
26-5225-1205	WORKERS' COMPENSATION	158	447	1,000	700	1,210	1,310	210	21.0%	100	8.3%
	EMPLOYEE SERVICES	20,779	33,767	35,130	32,900	45,880	49,580	10,750	30.6%	3,700	8.1%
26-5225-2300	OPERATING SUPPLIES	5,510	-	5,150	2,500	5,000	5,000	(150)	-2.9%	-	0.0%
26-5225-3400	TELEPHONE	88	138	150	150	150	150	-	0.0%	-	0.0%
26-5225-3900	AUTO ALLOWANCE	564	910	960	960	960	960	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	6,162	1,048	6,260	3,610	6,110	6,110	(150)	-2.4%	-	0.0%
26-5225-3200	CONTRACTUAL SERVICES	9,049	30,033	77,500	50,000	47,500	12,500	(30,000)	-38.7%	(35,000)	-73.7%
	TOTAL AB 939	35,989	64,849	118,890	86,510	99,490	68,190	(19,400)	-16.3%	(31,300)	-31.5%

PROGRAM: PUBLIC, EDUCATION, AND GOVERNMENT (PEG) FUND **ACCT # 27-5211**

This fund accounts for the Public, Education, and Government (PEG) fees from cable television. These funds are provided by a charge on cable television customers, and are used to purchase equipment and facilities for the operations and production of public, education, and government programming.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	18,510	10,736	24,200	22,000	11,900	10,700
Contractual Services	-	-	7,000	7,000	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	18,510	10,736	31,200	29,000	11,900	10,700
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 27		PEG FEE FUND									
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	FY 2026 vs BUDGET FY 2025		FY 2027 vs BUDGET FY 2026	
								(\$)	(%)	(\$)	(%)
27-5211-2300	OPERATING SUPPLIES	7,875	-	13,500	13,500	1,200	-	(12,300)	-91.1%	(1,200)	0.0%
27-5211-3300	UTILITIES	10,635	10,736	10,700	8,500	10,700	10,700	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	18,510	10,736	24,200	22,000	11,900	10,700	(12,300)	-50.8%	(1,200)	-10.1%
27-5211-3200	CONTRACTUAL SERVICES	-	-	7,000	7,000	-	-	(7,000)	0.0%	-	0.0%
	TOTAL PEG FUND	18,510	10,736	31,200	29,000	11,900	10,700	(19,300)	-61.9%	(1,200)	-10.1%

ADMINISTRATIVE SERVICES DEPARTMENT

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

The Administrative Services Manager serves as the City Clerk and is responsible for performing all legislative, legal, and administrative duties, as required by law. The City Clerk division maintains the City Council meeting calendar, prepares City Council meeting agendas and minutes, processes updates to the municipal code, manages all records for the City, and conducts municipal elections. The Clerk's division is also responsible for providing support for the City's Design Review Board, Planning Commission, and many advisory committees, including volunteer recruitments and appointments; implementation of Council Policy 200 and other related Council policies; handling public records requests; and compliance with the Fair Political Practices Commission (FPPC) filing requirements.

The Human Resources division oversees all aspects of the City's personnel and labor relations functions, including formal negotiations with the City's general employee and fire associations, ensuring compliance with local, state and federal laws and regulations pertaining to labor practices, conducting job recruitments, and health benefits management, and worker's compensation claim management.

The risk management functions of the City involve identifying, assessing, and mitigating potential threats that could harm the City, its citizens, or its operations. The City is self-insured through an insurance Joint Powers Authority known as PRISM (Public Risk Innovation, Solutions, and Management) which assists the City in loss prevention, and claim/litigation management and provides coverage for various types of losses as appropriate. The City's risk management functions also include worker's compensation and injury prevention.

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

The Finance division is responsible for the City's accounting activities including payroll, accounts receivable, accounts payable, and revenue collection; budget preparation and management; coordination of the annual audit and Annual Comprehensive Financial Report (ACFR); utility billing and periodic review and update to the City's utility rates; and management of the City's investing and treasury functions.

Fiscal Years 2023-2024 and 2024-2025 Achievements

Clerk Division

- Successfully administered the November 2024 General Election for Del Mar in collaboration with the San Diego County Registrar of Voters, which included three Council seats and two City initiated ballot measures that were passed by voters.
- Facilitated 21 committee member appointments and reappointments in calendar year 2023; 21 in 2024; and 12 to date in 2025.
- Completed an update to the City's Conflict of Interest Code in 2024.

- Processed 328 Public Records Act requests in 2023; 358 in 2024; and 120 to date in 2025.
- Restarted and successfully facilitated the annual Volunteer Appreciation Reception in 2024 and 2025.

Human Resources

- Successfully negotiated a new Memorandum of Agreement (MOA) with the Del Mar Firefighter Association, which went into effect on July 1, 2023; and negotiations for a new MOA with the Del Mar City Employees Association are underway with a targeted start date of July 1, 2025.
- Completed multiple employee recruitments and processed 34 new hires in 2023 (12 full-time, 22 part-time); 35 new hires in 2024 (10 full-time, 25 part-time); and 27 new hires by the end of May 2025 (7 full-time and 20 part-time).
- Completed the FY 2023-2024 and 2024-2025 open enrollment processes for employees and continued to work with the City's insurance broker to obtain quality healthcare and other benefit options at an affordable cost for City employees.
- Updated the City's Personnel Rules and Regulations Manual in 2024 to comply with statutory requirements.

Information Technology

- Microphone and Audio-System upgrade to Town Hall for public meetings and PEG channel.
- Upgrade of voice-over-IP phone system.
- Annual computer refresh and migration to Windows 11.
- Firewall upgrade and cyber-security enhancements.
- Security Camera video management system upgrade.
- Backup System upgrade and new cloud disaster recovery solution.
- Upgrade of the graphics/character generator system for the P.E.G channel.
- Internet and fiber bandwidth upgrades.

Finance

- Established a Section 115 Pension Trust fund.
- Completed a solicitation process and hired new investment services firm to develop a strategy for increased returns on City investments.
- Maintained a balanced operating and capital budget during Fiscal Years 2023-24 and 2024-25.

- Implemented required Accounting Standards including reporting of subscription-based information technology arrangements.
- Completed all required financial audits and reports for Fiscal Year 2023-2024.
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ended June 30, 2023.

Fiscal Years 2025-2026 and 2026-2027 Goals and Objectives

City Clerk

- Complete a comprehensive review and update to the City's Record Retention schedule.
- Facilitate the recruitment and appointment of Planning Commission, Design Review Board, and advisory committee members.
- Track active City agreements/contracts and related insurance requirements.
- Successfully administer the November 2026 General Election for Del Mar in collaboration with the San Diego County Registrar of Voters.
- Conduct a review of the City's Conflict of Interest Code in 2026.
- Manage the Form 700 annual filing process.
- Work with Community Services and City Manager's departments to review and provide a policy recommendation to the City Council regarding criteria for non-profit use of the Del Mar Civic Center.
- Work with the Planning and Community Development Department to complete the procurement process and implementation of a Short-Term Rentals administration platform.
- Assist City Council subcommittee with review and update the City's advisory committee structure.

Human Resources

- Successfully negotiate new labor agreements with the Del Mar City Employee's Association by July 1, 2025, and with the Del Mar Firefighter's Association by July 1, 2027.
- Update and implement the Workplace Violence Prevention Plan and policies related to work place safety.
- Complete the FY 2025-26 and 2026-27 employee open enrollment processes.
- Make progress on the development of an Administrative Policy Manual to benefit internal operations.
- Review and recommend necessary updates to the City's Personnel Rules for City Council consideration.

Information Technology

- Help support the implementation process for the new ERP system.
- Upgrade Electronic Document System Hardware and Software.
- Implement additional security measures for remote access.
- Upgrade Access Control and Video Security Hardware and software.
- Annual desktop computer refresh, complete Windows 11 upgrades before October 2025 (end of support date).
- Implement ADA compliance software for City website.

Finance

- Develop a new two-year budget for Fiscal Year 2025-2026 and 2026-2027.
- Apply for the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year Ended June 30, 2025 and June 30, 2026.
- Apply for the Government Finance Officers Association Distinguished Budget Presentation Award for the Fiscal Years 2025-2026 and 2026-2027 Operating and Capital Budget.
- Update the Equipment Replacement and Capital Reserve Policies.
- Complete an update to the City's Cost Allocation Plan.
- Research and recommend new Enterprise Resource Planning (ERP) system, develop a plan, and oversee implementation.
- Complete cross training and succession planning for key finance division positions to ensure continuity of services following future employee separations or retirements.
- Pursue California Municipal Treasurer's Association (CMTA) Investment Policy Certification, which provides professional guidance and assistance in developing and/or improving investment policies that meet industry best practices for California's public sector agencies.

PROGRAM: CITY CLERK**ACCT # 01-5300**

This program provides the City with legislative, legal, and administrative support that includes recording all actions of the City Council, records management related to City activities, and the preparation of Council agendas, packet materials, and minutes. This program also pays for Del Mar's Municipal Election costs, with the next regularly scheduled Municipal Election in November 2026.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 294,548	\$ 342,489	\$ 282,440	\$ 306,290	\$ 333,230	\$ 342,810
Maintenance & Operations	9,076	9,956	13,960	15,500	16,960	16,330
Contractual Services	33,589	9,084	68,340	60,000	25,430	76,100
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	337,213	361,529	364,740	381,790	375,620	435,240
POSITIONS						
Full Time	2.40	2.40	2.40	2.40	2.40	2.40
Part Time	-	-	-	-	-	-
POSITIONS (FTE)	2.40	2.40	2.40	2.40	2.40	2.40

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL						FY 2026 vs BUDGET FY 2025		FY 2027 vs PROPOSED FY 2026	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	(\$)	(%)	(\$)	(%)
	CITY CLERK										
01-5300-1000	SALARIES - PERMANENT	218,984	237,551	188,760	223,190	224,620	231,950	35,860	19.0%	7,330	3.3%
01-5300-1200	EMPLOYEE BENEFITS	73,186	102,343	88,910	80,000	102,580	104,540	13,670	15.4%	1,960	1.9%
01-5300-1205	WORKERS' COMPENSATION	2,222	2,396	4,520	2,600	5,530	5,820	1,010	22.3%	290	5.2%
01-5300-1300	SALARIES - SEASONAL	-	-	-	-	-	-	-	0.0%	-	0.0%
01-5300-1400	OVERTIME SALARIES	156	199	250	500	500	500	250	100.0%	-	0.0%
	EMPLOYEE SERVICES	294,548	342,489	282,440	306,290	333,230	342,810	50,790	18.0%	9,580	2.9%
01-5300-2300	OPERATING SUPPLIES	689	1,159	2,000	2,200	2,120	2,120	120	6.0%	-	0.0%
01-5300-3000	ADVERTISING & PRINTING	5,771	5,205	7,500	8,800	9,000	9,000	1,500	20.0%	-	0.0%
01-5300-3400	TELEPHONE	289	303	300	300	300	300	-	0.0%	-	0.0%
01-5300-3700	MEMBERSHIPS & SUBSCRIPTIONS	-	-	1,160	1,000	1,160	1,160	-	0.0%	-	0.0%
01-5300-3800	MEETINGS & TRAVEL	17	21	100	100	100	100	-	0.0%	-	0.0%
01-5300-3801	TRAINING & EDUCATION	-	842	500	700	1,880	1,250	1,380	276.0%	(630)	-33.5%
01-5300-3900	AUTO ALLOWANCE	2,310	2,426	2,400	2,400	2,400	2,400	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	9,075	9,956	13,960	15,500	16,960	16,330	3,000	21.5%	(630)	-3.7%
01-5300-3200	CONTRACTUAL SERVICES	33,589	9,084	68,340	60,000	25,430	76,100	(42,910)	-62.8%	50,670	199.3%
	CITY CLERK	337,212	361,529	364,740	381,790	375,620	435,240	10,880	3.0%	59,620	15.9%

PROGRAM: HUMAN RESOURCES **ACCT # 01-5350**

The Human Resources program oversees all personnel-related activity of the City such as position recruitment, employee training, and collective bargaining with three unions representing City employees. This program also includes the Employee Assistance Program.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 174,749	\$ 192,627	\$ 180,480	\$ 160,900	\$ 219,570	\$ 235,130
Maintenance & Operations	17,532	16,396	32,150	33,100	36,100	36,830
Contractual Services	34,548	49,430	36,960	36,000	50,950	51,200
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	226,829	258,453	249,590	230,000	306,620	323,160
POSITIONS						
Full Time	0.95	1.05	1.05	1.05	1.05	1.05
Part Time	-	-	-	-	-	-
POSITIONS (FTE)	0.95	1.05	1.05	1.05	1.05	1.05

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL						FY 2026 vs		FY 2027 vs	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	BUDGET FY 2025 (\$)	(%)	PROPOSED FY 2026 (\$)	(%)
	HUMAN RESOURCES										
01-5350-1000	SALARIES - PERMANENT	98,942	119,278	103,110	120,000	127,900	138,320	24,790	24.0%	10,420	8.1%
01-5350-1200	EMPLOYEE BENEFITS	61,061	63,769	50,840	35,500	73,290	77,070	22,450	44.2%	3,780	5.2%
01-5350-1205	WORKERS' COMPENSATION	1,009	1,197	3,530	1,400	4,380	4,740	850	24.1%	360	8.2%
01-5350-1225	UNEMPLOYMENT INSURANCE	12,415	6,712	20,000	1,000	10,000	10,000	(10,000)	-50.0%	-	0.0%
01-5350-1250	TUITION REIMBURSEMENT	1,322	1,671	3,000	3,000	4,000	5,000	1,000	33.3%	1,000	25.0%
	EMPLOYEE SERVICES	174,750	192,627	180,480	160,900	219,570	235,130	39,090	21.7%	15,560	7.1%
01-5350-2300	OPERATING SUPPLIES	3,209	1,301	2,300	1,300	1,300	1,300	(1,000)	-43.5%	-	0.0%
01-5350-2330	EMPLOYEE RELATIONS	4,521	4,926	5,500	8,500	10,250	10,950	4,750	86.4%	700	6.8%
01-5350-3000	ADVERTISING & PRINTING	3,562	2,350	5,000	4,000	5,000	5,000	-	0.0%	-	0.0%
01-5350-3400	TELEPHONE	289	303	300	300	300	300	-	0.0%	-	0.0%
01-5350-3700	MEMBERSHIPS & SUBSCRIPTIONS	1,572	672	1,900	1,900	2,100	2,130	200	10.5%	30	1.4%
01-5350-3800	MEETINGS & TRAVEL	403	443	750	700	750	750	-	0.0%	-	0.0%
01-5350-3801	TRAINING & EDUCATION	1,667	3,975	14,000	14,000	14,000	14,000	-	0.0%	-	0.0%
01-5350-3900	AUTO ALLOWANCE	2,310	2,426	2,400	2,400	2,400	2,400	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	17,532	16,396	32,150	33,100	36,100	36,830	3,950	12.3%	730	2.0%
01-5350-3200	CONTRACTUAL SERVICES	34,548	49,430	36,960	36,000	50,950	51,200	13,990	37.9%	250	0.5%
	HUMAN RESOURCES	226,829	258,453	249,590	230,000	306,620	323,160	57,030	22.8%	16,540	5.4%

PROGRAM: FINANCE SERVICES **ACCT # 01-5400**

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

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 503,655	\$ 550,866	\$ 546,000	\$ 536,600	\$ 694,530	\$ 708,700
Maintenance & Operations	78,771	77,242	90,380	88,480	100,470	96,870
Contractual Services	154,283	136,757	174,030	135,000	175,780	153,680
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	736,709	764,865	810,410	760,080	970,780	959,250
POSITIONS						
Full Time	3.85	3.85	3.85	3.85	3.85	3.85
Part Time	-	-	0.50	0.50	0.50	0.50
POSITIONS (FTE)	3.85	3.85	4.35	4.35	4.35	4.35

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL						FY 2026 vs		FY 2027 vs	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	BUDGET FY 2025 (\$)	(%)	PROPOSED FY 2026 (\$)	(%)
	FINANCE										
01-5400-1000	SALARIES - PERMANENT	340,322	370,728	372,700	350,000	411,930	419,590	39,230	10.5%	7,660	1.9%
01-5400-1200	EMPLOYEE BENEFITS	159,721	176,018	163,240	162,000	196,620	202,860	33,380	20.4%	6,240	3.2%
01-5400-1205	WORKERS' COMPENSATION	3,405	3,982	9,560	5,000	10,480	10,750	920	9.6%	270	2.6%
01-5400-1300	SALARIES - SEASONAL	-	-	-	19,100	75,000	75,000	75,000	100.0%	-	0.0%
01-5400-1400	OVERTIME SALARIES	207	140	500	500	500	500	-	0.0%	-	0.0%
	EMPLOYEE SERVICES	503,656	550,867	546,000	536,600	694,530	708,700	148,530	27.2%	14,170	2.0%
01-5400-2300	OPERATING SUPPLIES	1,109	1,332	2,130	1,800	2,600	2,100	470	22.1%	(500)	-19.2%
01-5400-3000	ADVERTISING & PRINTING	1,275	720	2,400	1,900	2,000	1,750	(400)	-16.7%	(250)	-12.5%
01-5400-3400	TELEPHONE	404	425	450	580	840	840	390	86.7%	-	0.0%
01-5400-3700	MEMBERSHIP & SUBSCRIPTIONS	480	1,143	1,400	1,300	1,310	1,310	(90)	-6.4%	-	0.0%
01-5400-3800	MEETINGS & TRAVEL	70	824	2,300	500	5,000	2,150	2,700	117.4%	(2,850)	-57.0%
01-5400-3801	TRAINING & EDUCATION	1,114	1,249	1,900	1,800	2,000	2,000	100	5.3%	-	0.0%
01-5400-3900	AUTO ALLOWANCE	3,234	3,396	4,800	4,600	6,720	6,720	1,920	40.0%	-	0.0%
01-5400-4810	PROP TAX ADMIN	71,085	68,153	75,000	76,000	80,000	80,000	5,000	6.7%	-	0.0%
	MAINTENANCE & OPERATIONS	78,771	77,242	90,380	88,480	100,470	96,870	10,090	11.2%	(3,600)	-3.6%
01-5400-3200	CONTRACTUAL SERVICES	154,283	136,757	174,030	135,000	175,780	153,680	1,750	1.0%	(22,100)	-12.6%
	FINANCE	736,709	764,865	810,410	760,080	970,780	959,250	160,370	19.8%	(11,530)	-1.2%

PROGRAM: CITY HALL GENERAL **ACCT # 01-5410**

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

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	138,781	137,714	165,450	173,730	165,950	165,950
Contractual Services	18,310	18,612	20,300	21,600	22,100	22,100
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	157,091	156,326	185,750	195,330	188,050	188,050
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL									
ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	PROPOSED	FY 2026 vs		FY 2027 vs	
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	BUDGET FY 2025	(%)	PROPOSED FY 2026	(%)
								(\$)		(\$)	
	<u>CITY HALL</u>										
01-5410-2300	OPERATING SUPPLIES	7,991	7,486	10,250	9,000	9,810	9,810	(440)	-4.3%	-	0.0%
01-5410-2320	POSTAGE	12,966	10,276	20,000	20,000	20,000	20,000	-	0.0%	-	0.0%
01-5410-2340	SUPPLIES - PAPER	2,299	3,475	3,200	3,000	3,200	3,200	-	0.0%	-	0.0%
01-5410-3000	ADVERTISING & PRINTING	2,605	4,023	4,500	4,000	4,000	4,000	(500)	-11.1%	-	0.0%
01-5410-3300	UTILITIES	70,527	68,881	79,000	98,830	100,000	100,000	21,000	26.6%	-	0.0%
01-5410-3400	TELEPHONE	40,372	39,735	44,500	35,000	24,940	24,940	(19,560)	-44.0%	-	0.0%
01-5410-3600	PROPERTY/EQUIPMENT RENTAL	2,021	3,839	4,000	3,900	4,000	4,000	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	138,781	137,714	165,450	173,730	165,950	165,950	500	0.3%	-	0.0%
01-5410-3200	CONTRACTUAL SERVICES	18,311	18,612	20,300	21,600	22,100	22,100	1,800	8.9%	-	0.0%
	CITY HALL	157,091	156,326	185,750	195,330	188,050	188,050	2,300	1.2%	-	0.0%

PROGRAM: RISK MANAGEMENT **ACCT # 01-5411**

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

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	280,408	373,636	481,350	778,000	554,500	654,800
Contractual Services	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	280,408	373,636	481,350	778,000	554,500	654,800
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL									
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	FY 2026 vs BUDGET FY 2025		FY 2027 vs PROPOSED FY 2026	
								(\$)	(%)	(\$)	(%)
	<u>RISK MANAGEMENT</u>										
01-5411-4000	INSURANCE	264,233	324,940	448,350	401,000	521,500	621,800	73,150	16.3%	100,300	19.2%
01-5411-4300	CLAIMS	7,550	27,430	15,000	365,000	15,000	15,000	-	0.0%	-	0.0%
01-5411-4400	CLAIMS ADMIN/LITIGATION	8,625	16,266	18,000	12,000	18,000	18,000	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	280,408	368,636	481,350	778,000	554,500	654,800	73,150	15.2%	100,300	18.1%
	RISK MANAGEMENT	280,408	368,636	481,350	778,000	554,500	654,800	73,150	15.2%	100,300	18.1%

PROGRAM: WORKERS' COMPENSATION

ACCT # 50-5420

This internal service fund represents the City's self insurance fund for workers' compensation. Each program is charged for the cost of workers' compensation, and claims, excess insurance and third party administration are paid out of this fund.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	356,803	213,758	266,000	267,320	295,250	330,450
Contractual Services	23,921	47,854	38,000	25,000	27,500	27,500
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	380,724	261,612	304,000	292,320	322,750	357,950
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 50		WORKERS' COMPENSATION										
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	FY 2026 vs BUDGET FY 2025		FY 2027 vs BUDGET FY 2026		
								(\$)	(%)	(\$)	(%)	
	WORKERS' COMPENSATION											
50-5420-4000	INSURANCE	152,475	152,075	186,000	187,320	215,250	250,450	29,250	15.7%	35,200	16.4%	
50-5420-4300	CLAIMS	204,328	61,684	80,000	80,000	80,000	80,000	-	0.0%	-	0.0%	
	MAINTENANCE & OPERATIONS	356,803	213,759	266,000	267,320	295,250	330,450	29,250	11.0%	35,200	11.9%	
50-5420-3200	CONTRACT SERVICES	23,921	47,854	38,000	25,000	27,500	27,500	(10,500)	-27.6%	-	0.0%	
	WORKERS' COMPENSATION	380,724	261,612	304,000	292,320	322,750	357,950	18,750	6.2%	35,200	10.9%	

PROGRAM: EQUIPMENT REPLACEMENT RESERVE	ACCT # 01-5890
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This General Fund reserve is used to fund the replacement of capital assets such as vehicles, computer equipment, and machinery and equipment.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	987,427	270,159	257,899	257,899	108,000	47,000
GRAND TOTAL	987,427	270,159	257,899	257,899	108,000	47,000
POSITIONS (FTE)	-	-	-		-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL									
ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	PROPOSED	FY 2026 vs		FY 2027 vs	
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	BUDGET FY 2025	(%)	PROPOSED FY 2026	(%)
								(\$)		(\$)	
01-5890-5997	<u>EQUIPMENT REPLACEMENT RESERVE</u>										
	CAPITAL OUTLAY	987,427	270,159	257,899	257,890	108,000	47,000	(149,899)	-58.1%	(61,000)	-56.5%
	<u>EQUIPMENT REPLACEMENT RESERVE</u>	987,427	270,159	257,899	257,890	108,000	47,000	(879,427)	-89.1%	(61,000)	-56.5%

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

	<u>PROPOSED</u>	<u>PROPOSED</u>
	<u>2025-2026</u>	<u>2026-2027</u>
Replace Enforcement Vehicle (CS)	\$ -	\$ 35,000
Replace Lifeguard Vehicle (CS)	55,000	-
Replace (1) Utility Trucks- (PW)	12,000	12,000
Fire Engine Equipment(radios/headsets)	41,000	-
	<u>\$ -</u>	<u>\$ -</u>
	<u>\$ 108,000</u>	<u>\$ 47,000</u>

PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT

The Planning and Community Development Department is responsible for current planning and development review; long range planning, special projects and state and regional planning efforts; and clean water, building and safety, and code enforcement compliance. In addition to the functional areas further described below, the Department manages key programs and special projects; assists with policy development and implementation; and provides permitting assistance for City Capital Improvement Projects (CIP) and preparation of grant applications for related programs and projects.

The Current Planning division, which administers the City's development review programs, involves the processing of applications for development proposals to ensure their consistency with the City's Community Plan; Zoning Ordinance; Design Review Ordinance; Local Coastal Program; and other land use documents. As part of this function, department staff respond to the day-to-day inquiries from property owners; permit applicants; and interested parties about the City's land use regulations and design review procedures. Managing residential and other development projects through the City's processes is a major function of this division. Staff also supports the City Council; Planning Commission; and Design Review Board in their review of land-use related permit applications and in the preparation of new and modified land use policies and ordinances. Additionally, staff reviews projects proposed outside of the City limits to gauge their potential impacts to Del Mar and its residents.

The Long-Range Planning division, which oversees implementation of the City's land use regulations, codes, and policies, involves the development of planning goals and implementation strategies for the long-term governance of the City. This includes developing programs to implement the community's vision for development and environmental protection and conservation in the City. Staff manages and participates in many Council priority projects including implementation of various housing-related programs including planning and zoning efforts to facilitate the production of deed-restricted affordable housing and Accessory Dwelling Units (ADU) through streamlining and incentives; implementation of climate adaptation strategies such as the City's Sand Compatibility and Opportunistic Use Program (SCOUP) and sea level rise resiliency planning efforts; assisting in rail corridor planning items including bluff stabilization and safe pedestrian access; coordinating the City's efforts on regulation of Short Term Rentals; and assisting in legislative support with state and federal law as applied to Del Mar.

The Long-Range Planning division is also responsible for updating segments of the Local Coastal Program, Zoning Code, and Community Plan, such as the 6th Cycle Housing Element (2021-2029), Safety Element, and the preparation of an Environmental Justice Element. Long Range Planning encompasses efforts to address issues such as planning for climate change and sustainability; shoreline management and coastal resources; floodplain management; and parking. In addition, it also includes coordination with state and regional planning agencies including the California Coastal Commission (CCC), California Department of Housing and Community Development (HCD), 22nd District Agricultural Association (22nd DAA), North County Transit District (NCTD), the San Diego Association of Government (SANDAG), as well as the US Army Corps of Engineers (USACE), US Fish and Wildlife Service (USFWS), California Department of Fish and Wildlife (CDFW), California Department of Transportation (Caltrans), California State Lands Commission (SLC), and the Regional Water Quality Control Board (RWQCB).

The third functional area of the department includes a variety of activities that ensure the health and safety of the City. These include Clean Water Program management, Building and Safety services, and Code Enforcement. The Clean Water Program conducts activities to protect water quality through education, enforcement, and compliance with State and federal monitoring and reporting requirements. Building and Safety services performs construction plan-checks, issues building permits, and completes inspections, which are overseen by the Planning and Community Development Department and performed through a contract with a third-party service provider. Code Enforcement is responsible for resolving code violations, including those related to building and noise regulations, as well as federal and State accessibility requirements.

Fiscal Years 2023-2024 and 2024-2025 Achievements

- Provided a high level of service for the ongoing review of development permit and land use applications with a goal to continue 100% electronic processing of all applications (in lieu of paper applications).
- Provided a high level of service and ongoing oversight and implementation of the City's Code Compliance Program, Building and Safety Services, and the Clean Water Program.
- Processed ordinances for Zoning Code and Local Coastal Program (LCP) amendments to ensure compliance with Federal and State mandates.
- Processed an ordinance on December 20, 2023, to create new incentives for creation of low-income Accessory Dwelling Units in accordance with Housing Element Program 2A.
- Secured an Exclusive Negotiating Rights Agreement with the State 22nd District Agricultural Association to develop at least 61 lower income affordable dwelling units on the Fairgrounds property.
- Implemented additional Housing Element strategies for production of lower income units including Programs 1D, 1I, and 5A Incentives for Affordable Housing: Cycle 1 HAP grant funds and local resources have also been invested, and milestones have been completed to facilitate affordable housing development on privately-owned sites. This included completion of Phase II studies in January 2023 demonstrating the feasibility of affordable housing development on privately-owned sites identified in the Housing Element sites inventory and additional opportunity sites. In addition to identifying architectural concepts and financial feasibility information for property owners, the studies are also facilitating preparation and processing of multiple ordinances by December 2023 that will incentivize lower income unit production (i.e., deed restricted low income ADUs).
- Processed Housing Element Programs 2B (ADU Amnesty Program) and Program 2F (Tiny Houses) Ordinance. CCC certification is pending with final certification to complete project anticipated Summer 2025.
- Processed a Short-Term Rental Regulations Ordinance that is pending CCC certification with final certification to complete project anticipated Fall 2025.

- Implemented the Paid Parking Coastal Development Permit conditions of approval relating to removal of paid parking spaces, installation of signage, and creation of a new low-income parking pass program.
- Finalized LCP amendments with the California Coastal Commission related to Parking.
- Implemented the Sea Level Rise Adaptation Plan recommendations for Sand Replenishment and reduction of flood risk, including final state and federal permitting of the Sand Compatibility and Opportunistic Use Program (SCOUP) in July 2024.
- Digitized the department's archive and permit records.
- Initiated update to the City's public tree manual policy, including preparation/processing of applicable Municipal Code sections, and updating the Tree, Scenic Views and Sunlight Ordinance.
- Processed an Objective Design Standards Ordinance.
- Assisted with City Council Priority Projects, including all rail-related items such as the Rail Trail and Safe Pedestrian Crossing Feasibility Study, bluff stabilization projects, and long-term rail relocation efforts.
- Prepared and implemented required housing programs. This effort includes an emphasis on ensuring City codes are aligned with current State law, and facilitating and increasing the City's housing stock for lower-income households with a priority of executing an agreement with the State for affordable housing opportunities at the Del Mar Fairgrounds. Implemented programs associated with Affirmatively Furthering Fair Housing. Housing programs completed include Amendments to PF Zone and Processed LCP Map Clean Up; Objective Design Standards for By-Right Housing; Updated Density Bonus Ordinance; Updated Inclusionary Housing/Condo Conversion Regulations; Completed permitting for Sand Compatibility Opportunistic Use Program; preliminary conceptual design for living levee along San Dieguito river banks
- Provided assistance with grant applications, permit processing, and environmental documents for the City's Capital Improvement Projects and Council-related Special Projects such as housing at the Del Mar Fairgrounds and Shoreline Management programs.
- Processed building permits for 941 Camino del Mar Specific Plan.
- Implementation and improvement of the City's Design Review process including the use of citywide Design Guidelines to provide guidance for development project applicants and objective criteria for use by the Design Review Board when determining project consistency with the Design Review Ordinance standards.
- Initiated an update to the Community Plan Safety Element for fire hazard review pursuant to Senate Bill 1241 and Housing Element Program 6H.

- Zone Code Amendment to North Commercial and Professional Commercial Zone regulations to be consistent with the citywide Inclusionary Housing regulations adopted October 2024.

Fiscal Years 2025-2026 and 2026-2027 Goals and Objectives

- Provide a high level of service for the ongoing review of development permit and land use applications with a goal to continue 100% electronic processing of all applications (in lieu of paper applications).
- Provide a high level of service and ongoing oversight and implementation of the City's Code Compliance Program, Building and Safety Services, and the Clean Water Program.
- Draft and process ordinances for Zoning Code and Local Coastal Program (LCP) amendments to ensure compliance with Federal and State mandates.
- Digitize department archives and permit records.
- Assist with City Council Priority Projects, including all rail-related items such as the Rail Trail and Safe Pedestrian Crossing Feasibility Study, bluff stabilization projects, and long-term rail relocation efforts. On going coordination and work with SANDAG and the public on significant CIP projects happening in parallel, including the San Diego LOSSAN Rail Realignment Project; Del Mar Bluff Stabilization Project 5; Del Mar Bluffs Access Improvements Project; and the San Dieguito Double Track and Special Events Platform project.
- Prepare and implement required housing programs. This effort includes emphasis on ensuring City codes are aligned with current State law, and facilitating and increasing the City's housing stock for lower-income households with a priority of executing an agreement with the State for affordable housing opportunities at the Del Mar Fairgrounds. Implement programs associated with Affirmatively Furthering Fair Housing.
- Provide assistance with grant applications, permit processing, and environmental documents for the City's Capital Improvement Projects and Council-related Special Projects such as housing at the Del Mar Fairgrounds and Shoreline Management programs.
- Complete implementation of an STR administration platform including registration, permitting, maintaining an STR database, monitoring STR activity, compliance and code enforcement support, community outreach, and Transient Occupancy Tax remittance and auditing.
- Utilize data from Phase II studies to prepare Ordinance/LCPA creating an overlay zone to apply objective design standards and provide site-specific incentives for affordable housing projects on sites relied upon for the 6th Cycle Housing Element.
- Prepare and process Ordinance to establish a STR Permit Fee. Coordinate with the consultant to identify the associated cost for implementation of STR permit issuance, monitoring, and enforcement.

- Evaluate City Website ADA compliance and implement solutions to maintain compliance and meet the newly released DOJ mandate by April 2027 as required by law.
- Prepare Mid Cycle ADU Production Evaluation that accounts for data collected in the 2024 Annual Progress Report to HCD (March 2025) and identify potential new opportunities to create low income ADUs. City is conducting a community survey and the resulting direction from City Council may involve future processing and consideration of amendments to existing incentive programs adopted in December 2023.
- Prepare and process an Ordinance to create a new Del Mar Municipal Code Chapter that will update regulations for reasonable accommodation requests consistent with applicable State and Federal Fair Housing regulations. Relates to Housing Element Program 7F.
- Prepare and process an Ordinance to adopt the latest California Building and Fire Codes and incorporate local modifications as desired. Routine update processed every three years. New Codes will be effective January 1, 2026.
- Prepare and process permit applications with United States Army Corps of Engineers (USACE) and Regional Water Quality Control Board (RWQCB) to amend the existing SCOUP permits to allow the City to accept beach quality sand for beach nourishment when available.
- City and San Dieguito River Park JPA are coordinating on a joint project to develop living levees and trails along the north and south banks of the San Dieguito River. State Parks grant funding was utilized to execute task orders to complete environmental, engineering, and permitting task orders. A MOU with SDRP JPA will be executed to facilitate completion of additional task orders using grant funds through June 2027.
- Prepare and process update to lot line adjustment/lot consolidation regulations, with consideration of requiring lot line adjustment parcel map for any lot line adjustments or lot consolidation. Update would require processing a Zone Code Amendment and preparing an Ordinance.
- Execute Task Orders and Memorandum of Understanding (MOU) with the 22nd District Agricultural Association for feasibility studies related to affordable housing sites on state fairgrounds property as part of the ENRA.
- Prepare a new Environmental Justice Element to the Community Plan pursuant to Senate Bill 1000 and Housing Element Program 6E. In addition, an update to the Safety Element to the Community Plan which includes adoption of updated Fire Hazard Severity Zone maps and state building and fire code updates. Moreover, an update to the Open Space Element to address specified climate resilience and rewilding criteria to provide coordinated mitigation of impacts to new development.
- Prepare and process an amendment to the Tree, Scenic Views, and Sunlight Ordinance.
- Revise existing City tree policies for both public and private trees, with an overall goal of protecting and enhancing the City's urban forest tree canopy while managing the City's wildfire risk.

- Review and update the Carmel Valley Precise Plan through the appropriate process (entitlements, environmental review, public participation, etc.) as may be recommended by staff/City Attorney's office.
- Turn the Design Review Guidelines into Design Review Ordinances.
- Evaluate and amend the City's appeal procedure for administrative approvals with the goal of streamlining the process to put the appeal decision in front of the right decision-making body.

PROGRAM: PLANNING SERVICES **ACCT # 01-5530**

The Planning Department applies the City of Del Mar's planning policy as established by the City Council. Staff prepares and administers the City's zoning and subdivision ordinances, general plan, building regulations, and State map regulations. The Planning Department also prepares special studies for Council priorities.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 1,140,965	\$ 1,336,727	\$ 1,678,000	\$ 1,491,000	\$ 1,744,390	\$ 1,825,490
Maintenance & Operations	22,942	27,234	35,350	35,460	42,070	42,070
Contractual Services	32,141	144,855	163,990	190,000	156,920	115,690
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	1,196,048	1,508,816	1,877,340	1,716,460	1,943,380	1,983,250
POSITIONS						
Full Time	8.46	8.46	9.45	9.42	9.42	9.42
Part Time	-	0.50	0.50	0.50	0.50	0.50
POSITIONS (FTE)	8.46	8.96	9.95	9.92	9.92	9.92

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL									
ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	PROPOSED	FY 2026 vs		FY 2027 vs	
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	BUDGET FY 2025	(%)	PROPOSED FY 2026	(%)
								(\$)		(\$)	
	PLANNING										
01-5530-1000	SALARIES - PERMANENT	774,049	864,788	1,130,970	995,000	1,152,110	1,204,490	21,140	1.9%	52,380	4.5%
01-5530-1200	EMPLOYEE BENEFITS	343,683	397,792	478,180	450,000	521,930	549,000	43,750	9.1%	27,070	5.2%
01-5530-1205	WORKERS' COMPENSATION	21,396	22,457	38,350	30,000	39,850	41,500	1,500	3.9%	1,650	4.1%
01-5530-1300	SALARIES - SEASONAL	1,464	50,726	30,000	15,000	30,000	30,000	-	0.0%	-	0.0%
01-5530-1400	OVERTIME	373	964	500	1,000	500	500	-	0.0%	-	0.0%
	EMPLOYEE SERVICES	1,140,964	1,336,727	1,678,000	1,491,000	1,744,390	1,825,490	66,390	4.0%	81,100	4.6%
01-5530-2300	OPERATING SUPPLIES	2,034	1,328	4,100	3,500	4,100	4,100	-	0.0%	-	0.0%
01-5530-3000	ADVERTISING & PRINTING	4,142	4,527	5,780	8,000	12,500	12,500	6,720	116.3%	-	0.0%
01-5530-3400	TELEPHONE	2,391	2,466	2,460	2,460	2,460	2,460	-	0.0%	-	0.0%
01-5530-3700	MEMBERSHIPS & SUBSCRIPTIONS	1,680	3,109	5,220	5,000	5,220	5,220	-	0.0%	-	0.0%
01-5530-3800	MEETINGS & TRAVEL	34	355	2,050	1,500	2,050	2,050	-	0.0%	-	0.0%
01-5530-3801	TRAINING & EDUCATION	880	3,075	3,500	3,000	3,500	3,500	-	0.0%	-	0.0%
01-5530-3900	AUTO ALLOWANCE	11,781	12,373	12,240	12,000	12,240	12,240	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	22,942	27,234	35,350	35,460	42,070	42,070	6,720	19.0%	-	0.0%
01-5530-3200	CONTRACTUAL SERVICES	32,141	144,855	163,990	190,000	156,920	115,690	(7,070)	-4.3%	(41,230)	-26.3%
	PLANNING	1,196,048	1,508,816	1,877,340	1,716,460	1,943,380	1,983,250	66,040	3.5%	39,870	2.1%

PROGRAM: CODE ENFORCEMENT				ACCT # 01-5536		
The purpose of this program is to maintain and enhance the quality of life in the community by resolving Municipal Code violations, including those related to building and noise violations; federal and state accessibility requirements; water-quality protection regulations, as well as requirements of approved development permits.						
	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 144,462	\$ 152,114	\$ 144,390	\$ 151,130	\$ 135,540	\$ 140,740
Maintenance & Operations	2,414	7,310	3,460	3,850	4,460	4,560
Contractual Services	1,366	1,607	1,700	2,200	1,700	1,700
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	148,242	161,031	149,550	157,180	141,700	147,000
POSITIONS						
Full Time	0.85	0.85	0.85	0.85	0.85	0.85
Part Time	-	-	-	-	-	-
POSITIONS (FTE)	0.85	0.85	0.85	0.85	0.85	0.85

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL									
ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	PROPOSED	FY 2026 vs		FY 2027 vs	
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	BUDGET FY 2025	(%)	PROPOSED FY 2026	(%)
								(\$)		(\$)	
	CODE ENFORCEMENT										
01-5536-1000	SALARIES - PERMANENT	83,647	88,331	81,180	90,000	83,360	86,120	2,180	2.7%	2,760	3.3%
01-5536-1200	EMPLOYEE BENEFITS	55,320	58,106	57,320	55,000	46,110	48,370	(11,210)	-19.6%	2,260	4.9%
01-5536-1205	WORKERS' COMPENSATION	5,495	5,677	5,890	6,130	6,070	6,250	180	3.1%	180	3.0%
	EMPLOYEE SERVICES	144,462	152,114	144,390	151,130	135,540	140,740	(8,850)	-6.1%	5,200	3.8%
01-5536-2300	OPERATING SUPPLIES	54	4,799	600	600	600	600	-	0.0%	-	0.0%
01-5536-3400	TELEPHONE	912	934	940	930	940	940	-	0.0%	-	0.0%
01-5536-3700	MEMBERSHIPS & SUBSCRIPTIONS	350	150	300	300	300	300	-	0.0%	-	0.0%
01-5536-3800	MEETINGS & TRAVEL	288	300	500	1,000	1,000	1,000	500	100.0%	-	0.0%
01-5536-3801	TRAINING & EDUCATION	118	400	400	300	900	1,000	500	125.0%	100	11.1%
01-5536-3900	AUTO ALLOWANCE	693	728	720	720	720	720	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	2,414	7,310	3,460	3,850	4,460	4,560	1,000	28.9%	100	2.2%
01-5536-3200	CONTRACTUAL SERVICES	1,366	1,607	1,700	2,200	1,700	1,700	-	0.0%	-	0.0%
	CODE ENFORCEMENT	148,242	161,031	149,550	157,180	141,700	147,000	(7,850)	-5.2%	5,300	3.7%

PROGRAM: BUILDING INSPECTION SERVICES**ACCT # 01-5538**

The City contracts with TNC Corporation to provide standard building plan check and inspection services as well as review ADA/Title 24 issues.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	39	195	1,000	1,000	1,000	1,000
Contractual Services	485,438	475,923	402,500	402,500	402,500	402,500
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	485,477	476,118	403,500	403,500	403,500	403,500
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL									
ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	PROPOSED	FY 2026 vs		FY 2027 vs	
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	BUDGET FY 2025	(%)	PROPOSED FY 2026	(%)
		(\$)									
	<u>BUILDING SERVICES</u>										
01-5538-2300	OPERATING SUPPLIES	38	196	1,000	1,000	1,000	1,000	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	38	196	1,000	1,000	1,000	1,000	-	0.0%	-	0.0%
01-5538-3202	BUILDING INSPECTIONS	485,438	475,923	402,500	402,500	402,500	402,500	-	0.0%	-	0.0%
	CONTRACTUAL SERVICES	485,438	475,923	402,500	402,500	402,500	402,500	-	0.0%	-	0.0%
	BUILDING SERVICES	485,477	476,118	403,500	403,500	403,500	403,500	-	0.0%	-	0.0%

PROGRAM: HOUSING		ACCT # 25-5540				
In conjunction with Del Mar Community Connections and the Del Mar Housing Corporation, the City provides rental subsidy assistance for low and moderate income families, and oversees the Shared Housing Program.						
	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	87,143	45,684	57,240	57,250	58,000	60,000
Contractual Services	14,000	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	101,143	45,684	57,240	57,250	58,000	60,000
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 25		HOUSING										
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	FY 2026 vs BUDGET FY 2025		FY 2027 vs BUDGET FY 2026		
								(\$)	(%)	(\$)	(%)	
FUND 25	HOUSING											
25-5540-4900	RENTAL SUBSIDY	87,143	45,684	57,240	57,250	58,000	60,000	760	1.3%	2,000	3.4%	
	MAINTENANCE & OPERATIONS	87,143	45,684	57,240	57,250	58,000	60,000	760	1.3%	2,000	3.4%	
25-5540-3200	CONTRACTUAL SERVICES	14,000	-	-	-	-	-	-	0.0%	-	0.0%	
	CONTRACTUAL SERVICES	14,000	-	-	-	-	-	-	0.0%	-	0.0%	
	TOTAL HOUSING	101,143	45,684	57,240	57,250	58,000	60,000	760	1.3%	2,000	3.4%	

COMMUNITY SERVICES DEPARTMENT

The Community Services Department consists of the Lifeguard, Enforcement Services, and Open Space divisions. Department operations are open for service every day of the year with hours varying seasonally dependent on conditions.

The Lifeguard Division proactively manages beach operations, performs ocean rescues, provides first aid, and enforces local beach and park rules. Technical teams provide cliff, swift water, and SCUBA, rescue services throughout the City and in neighboring jurisdictions via mutual aid support. Additionally, the Division issues Operations Permits for beach and ocean recreational activities including surfing and volleyball camps, which serve thousands of children year-round, including those participating in local school physical education programs. Lifeguards also serve over two hundred children, ages nine to fifteen, in the Junior Lifeguard program during the summer season. Lifeguards teach a variety of ocean skills, respect for the marine environment, and rescue techniques in a safe manner focused on respect and discipline.

The Enforcement Division patrol City streets, parks, and the public beach to provide public education, help ensure safe access, and gain compliance through enforcement of City codes. Parking staff manage the City's public parking infrastructure and patrol the City daily. During these patrols, officers can manage parking time zones downtown, paid parking areas near the beach, limit safety issues, and assist with monitoring traffic and parking compliance in residential areas including assistance with Encroachment Permits and construction zones. Other responsibilities include advising on traffic and parking issues, processing and responding to complaints, parking meter collections, and enforcement of the Del Mar Municipal Code in support of Code Enforcement. The City's Beach and Community Patrol Officers provide enforcement in the City's open space daily, while also assisting with traffic and parking issues on the public streets.

The Open Space Division oversees the permitting of events and activities at the Civic Center, Powerhouse Community Center, Powerhouse Park, Seagrove Park, Shores Park and beach, as well as large assemblages throughout the City, including public and private events. Staff also provide cleaning and maintenance services for Community Services' facilities, including the public restrooms. Additionally, maintenance staff assist Public Works with sand push-up to maintain beach access during the winter season to help ensure a safe and accessible beach. Sand push-up can also be used in response to incidents and emergencies requiring equipment operation and resources.

Fiscal Years 2023-2024 and 2024-2025 Achievements

- Lifeguard staff performed 1,750 ocean rescues, made over 67,000 public health and safety contacts, 1,750 medical aids, and nearly 20,000 enforcement contacts during the operational period.
- Provided a safe environment for nearly 6.3 million visitors and maintained an excellent customer service and safety record.
- Flexibly staffed operations to most effectively meet enforcement, safety, and maintenance demands in the morning and evening hours, year-round.
- Upgraded and expanded technology in multiple parking meters, including via a public-private partnership with St. Peter's Episcopal Church, and participated in beta programs

exploring new parking technologies to enhance both the administration and use of the public parking meters including use of Text-to-Pay for payment ease.

- Expanded use of technology to increase operational efficiency, reliability, and validity through implementation of a vehicle-mounted Mobile License Plate Reader (MLPR) and administrative citation handheld E-cite writer for field staff.
- Implemented Council-approved User Fee Schedule fee increases for parking violations, parking permits, and facility use fees.
- Completed first year (of five) of Coastal Commission directed monitoring and reporting of the City's parking infrastructure and assisted the Planning and Community Development Department with the first-year report submittal for Coastal Commission review.
- Permitted and supported nearly 900 public and private events in the City's open space parks, beach, Powerhouse Community Center, City streets, and Civic Center.
- Worked collaboratively with Public Works to manage sand levels and maintain a safe, clean, and accessible beach annually, utilizing the City loader and beach cleaner.
- Worked with Human Resources staff to facilitate the hiring and onboarding of the City's seasonal part-time staff including Parking Enforcement Officers, Beach and Community Patrol Officers, and Student Lifeguards.
- Supported all City Departments with video and photo documentation via piloting of the City's unmanned aerial drone including documenting erosion of the City's beach and bluffs quarterly.
- Completed Operations Permits for beach volleyball and surf camp operations during the last two years of a five-year operational agreement period.
- Served nearly 500 children in the City's Junior Lifeguard program while maintaining high-quality instruction, safety, and full capacity.

Fiscal Years 2025-2026 and 2026-2027 Goals and Objectives

- Proactively manage and support a safe public beach and open space with integrated enforcement, safety services, and customer service.
- Provide employees with personal and departmental education and training opportunities in first aid, Cardiopulmonary Resuscitation (CPR), Emergency Medical Technician (EMT), Defibrillator, King Tube, and other advanced technical skills.
- Host the City's annual Lifeguard Academy to provide quality training to new Lifeguard trainees.
- Work inter-departmentally to help maintain access to a safe and walkable beach through managing sand levels at access points, improved signage, and public communication efforts.

- Build upon community relationships by providing safety tours for schools, conducting outreach visits, and providing CPR, First Aid, and Surfer Awareness and Lifesaving Techniques (SALT) programs.
- Help support and maintain a healthy marine environment through wildlife rescue and collaboration with local non-profit rescue and rehabilitation groups.
- Serve children interested in beach and ocean safety via the annual summer Junior Lifeguard program.
- Enhance and expand the balance between public and private use of our open space and City facilities to best meet the needs of our vibrant community.
- Undertake solicitation process and enter into agreements with private and non-profit surf and volleyball operators on the public beach in Fall 2025.
- Work with the Planning and Community Development Department to complete the annually-required monitoring and reporting on conditional permit obligations for the City's Coastal Development Permit for the paid parking program.
- Update and expand Del Mar Municipal Code Parking Codes to account for expanding use of technology and municipal requirements.
- Beta test and consider use of parking related technologies, including pay-by-plate for multi-space meter areas, to integrate with the City's Mobile License Plate Reader system, E-cite writers, and multi-space parking smart meters.

PROGRAM: LIFEGUARD SERVICES						ACCT # 01-5631
Del Mar Lifeguards maintain a safe beach environment through preventive lifeguarding and proactive law enforcement.						
	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 1,208,986	\$ 1,305,131	\$ 1,335,240	\$ 1,314,600	\$ 1,466,480	\$ 1,516,290
Maintenance & Operations	115,041	134,816	131,730	160,500	149,160	149,160
Contractual Services	69,431	76,868	80,990	78,000	78,790	80,370
Debt Service	-	-	-	-	-	-
GRAND TOTAL	1,393,458	1,516,815	1,547,960	1,553,100	1,694,430	1,745,820
POSITIONS						
Full Time	4.55	5.55	5.55	5.55	5.55	5.55
Part Time	12.00	12.00	12.00	12.00	12.00	12.00
POSITIONS (FTE)	16.55	17.55	17.55	17.55	17.55	17.55

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL						FY 2026 vs		FY 2027 vs	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	BUDGET FY 2025 (\$)	(%)	PROPOSED FY 2026 (\$)	(%)
	LIFEGUARD SERVICES										
01-5631-1000	SALARIES - PERMANENT	447,143	518,241	538,870	548,000	565,040	581,980	26,170	4.9%	16,940	3.0%
01-5631-1200	EMPLOYEE BENEFITS	266,309	296,586	290,810	260,000	363,600	381,160	72,790	25.0%	17,560	4.8%
01-5631-1205	WORKERS' COMPENSATION	29,865	32,122	32,230	35,600	33,990	34,980	1,760	5.5%	990	2.9%
01-5631-1300	SALARIES - SEASONAL	423,627	416,586	436,330	436,000	466,850	481,170	30,520	7.0%	14,320	3.1%
01-5631-1400	OVERTIME	42,043	41,596	37,000	35,000	37,000	37,000	-	0.0%	-	0.0%
	EMPLOYEE SERVICES	1,208,986	1,305,131	1,335,240	1,314,600	1,466,480	1,516,290	131,240	9.8%	49,810	3.4%
01-5631-2000	BUILDING MAINTENANCE & REPAIR	2,083	1,834	2,200	2,100	2,200	2,200	-	0.0%	-	0.0%
01-5631-2100	EQUIP/RADIO MAINTENANCE & REPAIR	5,601	6,103	8,510	8,500	8,510	8,510	-	0.0%	-	0.0%
01-5631-2131	VEHICLE MAINTENANCE	11,569	9,631	9,080	7,000	9,080	9,080	-	0.0%	-	0.0%
01-5631-2300	OPERATING SUPPLIES	15,296	13,678	17,280	16,000	17,280	17,280	-	0.0%	-	0.0%
01-5631-2400	UNIFORMS	5,499	7,828	7,000	6,500	7,500	7,500	500	7.1%	-	0.0%
01-5631-2600	SMALL TOOLS & EQUIPMENT	11,413	33,997	21,740	47,000	21,740	21,740	-	0.0%	-	0.0%
01-5631-2800	GAS & OIL	13,739	12,463	15,000	9,000	15,000	15,000	-	0.0%	-	0.0%
01-5631-3000	ADVERTISING & PRINTING	3,299	1,783	1,830	1,830	1,830	1,830	-	0.0%	-	0.0%
01-5631-3300	UTILITIES	18,311	19,167	19,000	33,320	35,000	35,000	16,000	84.2%	-	0.0%
01-5631-3400	TELEPHONE	16,700	16,531	17,500	17,000	17,930	17,930	430	2.5%	-	0.0%
01-5631-3600	PROPERTY/EQUIPMENT RENTAL	880	1,056	1,100	900	1,100	1,100	-	0.0%	-	0.0%
01-5631-3700	MEMBERSHIPS & SUBSCRIPTIONS	650	1,200	750	750	1,250	1,250	500	66.7%	-	0.0%
01-5631-3801	TRAINING & EDUCATION	7,461	6,876	8,100	8,000	8,100	8,100	-	0.0%	-	0.0%
01-5631-3900	AUTO ALLOWANCE	2,541	2,669	2,640	2,600	2,640	2,640	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	115,041	134,815	131,730	160,500	149,160	149,160	17,430	13.2%	-	0.0%
01-5631-3200	CONTRACTUAL SERVICES	49,790	55,320	58,190	56,000	55,590	57,170	(2,600)	-4.5%	1,580	2.8%
01-5631-3215	JUNIOR LIFEGUARD	19,641	21,548	22,800	22,000	23,200	23,200	400	1.8%	-	0.0%
	CONTRACTUAL SERVICES	69,431	76,868	80,990	78,000	78,790	80,370	(2,200)	-2.7%	1,580	2.0%
	LIFEGUARD SERVICES	1,393,458	1,516,815	1,547,960	1,553,100	1,694,430	1,745,820	146,470	9.5%	51,390	3.0%

PROGRAM: PARKING ENFORCEMENT						ACCT # 01-5632
This program funds enforcement of parking regulations. It includes the installation, maintenance, and collection of parking control devices.						
	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 654,644	\$ 693,493	\$ 735,300	\$ 728,000	\$ 820,110	\$ 867,770
Maintenance & Operations	61,861	99,084	96,920	140,200	114,870	114,870
Contractual Services	368,086	254,261	357,300	320,000	272,800	272,800
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	1,084,591	1,046,838	1,189,520	1,188,200	1,207,780	1,255,440
POSITIONS						
Full Time	4.40	4.40	4.40	4.40	4.40	4.40
Part Time	3.00	3.00	3.00	3.00	3.00	3.00
POSITIONS (FTE)	7.40	7.40	7.40	7.40	7.40	7.40

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL						FY 2026 vs		FY 2027 vs	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	BUDGET FY 2025 (\$)	(%)	PROPOSED FY 2026 (\$)	(%)
	PARKING ENFORCEMENT										
01-5632-1000	SALARIES - PERMANENT	295,919	313,248	344,790	340,000	365,640	389,000	20,850	6.0%	23,360	6.4%
01-5632-1200	EMPLOYEE BENEFITS	130,194	140,957	160,160	155,000	207,070	219,110	46,910	29.3%	12,040	5.8%
01-5632-1205	WORKERS' COMPENSATION	36,546	38,278	36,700	43,000	39,200	41,590	2,500	6.8%	2,390	6.1%
01-5632-1300	SALARIES - SEASONAL	179,176	188,771	182,850	180,000	197,400	207,270	14,550	8.0%	9,870	5.0%
01-5632-1400	OVERTIME	12,809	12,239	10,800	10,000	10,800	10,800	-	0.0%	-	0.0%
	EMPLOYEE SERVICES	654,645	693,493	735,300	728,000	820,110	867,770	84,810	11.5%	47,660	5.8%
01-5632-2000	BUILDING MAINTENANCE & REPAIR	481	-	500	500	500	500	-	0.0%	-	0.0%
01-5632-2100	EQUIP/RADIO MAINTENANCE & REPAIR	5,528	4,931	10,120	9,000	9,800	9,800	(320)	-3.2%	-	0.0%
01-5632-2131	VEHICLE MAINTENANCE	7,911	1,896	6,450	6,000	6,200	6,200	(250)	-3.9%	-	0.0%
01-5632-2300	OPERATING SUPPLIES	16,487	17,098	16,990	16,000	16,990	16,990	-	0.0%	-	0.0%
01-5632-2400	UNIFORMS	3,991	3,224	4,610	4,600	4,610	4,610	-	0.0%	-	0.0%
01-5632-2600	SMALL TOOLS & EQUIPMENT	4,521	13,833	36,920	36,920	9,920	9,920	(27,000)	-73.1%	-	0.0%
01-5632-2800	GAS & OIL	8,078	1,067	3,000	3,000	3,200	3,200	200	6.7%	-	0.0%
01-5632-3000	ADVERTISING & PRINTING	2,093	2,437	2,630	2,500	2,630	2,630	-	0.0%	-	0.0%
01-5632-3400	TELEPHONE	6,856	8,206	9,070	8,000	9,250	9,250	180	2.0%	-	0.0%
01-5632-3600	PROPERTY/EQUIPMENT RENTAL	3,654	44,694	4,180	51,480	49,180	49,180	45,000	1076.6%	-	0.0%
01-5632-3700	MEMBERSHIPS/SUBSCRIPTIONS	250	250	250	250	390	390	140	56.0%	-	0.0%
01-5632-3801	TRAINING & EDUCATION	855	236	1,000	750	1,000	1,000	-	0.0%	-	0.0%
01-5632-3900	AUTO ALLOWANCE	1,155	1,213	1,200	1,200	1,200	1,200	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	61,860	99,085	96,920	140,200	114,870	114,870	17,950	18.5%	-	0.0%
01-5632-3200	CONTRACTUAL SERVICES	368,086	254,261	357,300	320,000	272,800	272,800	(84,500)	-23.6%	-	0.0%
	PARKING ENFORCEMENT	1,084,591	1,046,838	1,189,520	1,188,200	1,207,780	1,255,440	18,260	1.5%	47,660	3.9%

PROGRAM: POWERHOUSE OPERATIONS				ACCT # 21-5635		
The Powerhouse Community Center, renovated from a historical landmark at the beach, was formally dedicated in December 1999. This public facility offers a venue for meetings and provides a setting for private events.						
	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 340,765	\$ 367,877	\$ 415,470	\$ 404,700	\$ 453,340	\$ 474,470
Maintenance & Operations	22,273	50,896	61,220	59,410	56,030	56,030
Contractual Services	16,553	7,796	12,509	8,000	9,480	9,480
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	379,591	426,569	489,199	472,110	518,850	539,980
POSITIONS						
Full Time	3.05	3.05	3.05	3.05	3.05	3.05
Part Time	2.65	1.65	1.65	1.65	1.65	1.65
POSITIONS (FTE)	5.70	4.70	4.70	4.70	4.70	4.70

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 21		OPEN SPACE FUND						FY 2026 vs		FY 2027 vs	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	BUDGET FY 2025 (\$)	(%)	BUDGET FY 2026 (\$)	(%)
	<u>POWERHOUSE OPERATIONS</u>										
21-5635-1000	SALARIES	204,405	219,667	227,620	233,000	234,050	247,770	6,430	2.8%	13,720	5.9%
21-5635-1200	EMPLOYEE BENEFITS	67,233	74,055	85,520	78,000	126,090	133,050	40,570	47.4%	6,960	5.5%
21-5635-1205	WORKERS' COMPENSATION	14,651	15,537	14,330	14,700	14,200	14,650	(130)	-0.9%	450	3.2%
21-5635-1300	SALARIES - SEASONAL	49,994	53,264	84,000	75,000	75,000	75,000	(9,000)	-10.7%	-	0.0%
21-5635-1400	OVERTIME	4,482	5,354	4,000	4,000	4,000	4,000	-	0.0%	-	0.0%
	EMPLOYEE SERVICES	340,765	367,876	415,470	404,700	453,340	474,470	37,870	9.1%	21,130	4.7%
21-5635-2000	BUILDING MAINT & REPAIR	1,127	1,382	2,500	2,200	2,500	2,500	-	0.0%	-	0.0%
21-5635-2100	EQUIPMENT MAINTENANCE/REPAIR	1,379	-	1,660	1,500	1,660	1,660	-	0.0%	-	0.0%
21-5635-2131	VEHICLE MATERIALS/SUPPLIES	835	1,045	1,650	1,650	1,650	1,650	-	0.0%	-	0.0%
21-5635-2300	OPERATING SUPPLIES	8,439	8,808	18,600	18,000	14,650	14,650	(3,950)	-21.2%	-	0.0%
21-5635-2380	FURNISHINGS	152	7,472	1,000	1,000	1,000	1,000	-	0.0%	-	0.0%
21-5635-2400	UNIFORMS	316	867	1,900	1,500	1,100	1,100	(800)	-42.1%	-	0.0%
21-5635-2600	SMALL TOOLS & EQUIPMENT	2,135	9,682	5,200	5,000	5,200	5,200	-	0.0%	-	0.0%
21-5635-2800	GAS & OIL	-	-	1,200	1,500	1,550	1,550	350	29.2%	-	0.0%
21-5635-3300	UTILITIES	3,868	16,729	22,000	22,000	21,500	21,500	(500)	-2.3%	-	0.0%
21-5635-3400	TELEPHONE	2,171	3,060	3,440	3,000	3,200	3,200	(240)	-7.0%	-	0.0%
21-5635-3600	EQUIPMENT RENTAL	880	880	1,110	1,100	1,060	1,060	(50)	-4.5%	-	0.0%
21-5635-3900	AUTO ALLOWANCE	924	970	960	960	960	960	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	22,273	50,897	61,220	59,410	56,030	56,030	(5,190)	-8.5%	-	0.0%
21-5635-3200	CONTRACTUAL SERVICES	16,553	7,796	12,509	8,000	9,480	9,480	(3,029)	-24.2%	-	0.0%
	POWERHOUSE OPERATIONS	379,591	426,569	489,199	472,110	518,850	539,980	29,651	6.1%	21,130	4.1%

FIRE DEPARTMENT

The Del Mar Fire Department serves the City of Del Mar and neighboring communities by responding to fire, medical, and all-risk emergencies through mutual aid agreements. The Department leads the City's emergency preparedness efforts, including homeland security planning and training exercises. It also engages in community outreach, performs inspections and pre-incident planning for multi-occupancy and commercial properties, and upholds high standards in education, training, and physical fitness. These efforts ensure the delivery of exceptional emergency services to both residents and visitors, including those attending events at the Fairgrounds. Daily operations are managed collaboratively under a shared management agreement with the cities of Encinitas and Solana Beach.

Fiscal Years 2023-2024 and 2024-2025 Achievements

- Responded to 1,762 calls for service in FY 2023–24 and 1,449 calls for service between July 1, 2024, and March 31, 2025 (FY 2024–25 YTD). (Source: NCDJPA Tableau)
- Completed 4,051 hours of training in FY 2023–24 and 3,417 hours (YTD) in FY 2024–25.
- Conducted 325 inspections in 2023, 400 inspections in 2024, with 2025 inspections in progress.
- Maintained an ISO Public Protection Classification rating of “2” (on a scale of 1–10), a distinction held by only 4% of fire departments nationwide.
- Updated the Standards of Cover and Fire Administration analyses for all three partner cities, defining best practices and outlining staffing and emergency response goals.
- Maintained rapid turnout times for emergency response crews.
- Continued Wildland Urban Interface (WUI) fuel reduction inspections in partnership with EDCO Disposal Corp. in Crest Canyon.
- Completed new-hire testing, Captain and Engineer promotional exams, and participated in the North Zone Cooperative testing process.
- Purchased a new fire engine scheduled for delivery in FY 2026.
- Procured new Self-Contained Breathing Apparatus (SCBA).
- Purchased a Bauer air compressor for SCBA bottle filling in conjunction with the City of Solana Beach.
- Secured Urban Area Security Initiative (UASI) grant funding: \$5,851 (FY 2024) and \$5,848 (FY 2025).
- Acquired body armor PPE for active shooter and civil unrest incidents.
- Delivered First-On-The-Scene (FOTS) training to non-safety City of Del Mar employees.

- Outfitted the department's new 2022 F-250 utility truck.
- Continued training and implementation of the Streamline inspection program.
- Submitted annual mandated inspection report to the California State Fire Marshal's Office.
- Delivered a Genasys Protect evacuation and repopulation presentation to the City Council and community.
- Supported interagency emergency planning for the 2023 and 2024 Fourth of July Parades in coordination with Lifeguard and Law Enforcement divisions.
- Coordinated with the 22nd District Agricultural Association and other stakeholders for the 2024 Breeders' Cup.
- Upgraded mobile data computers (MDC) in fire apparatus with iPads and the Tablet Command platform.
- Implemented Knox-controlled substance lockers.
- Equipped all firefighters with Wildland First Aid kits.

Fiscal Years 2025-2026 and 2026-2027 Goals and Objectives

- Maintain workforce health and safety through implementation of a fire wellness program and additional health and safety initiatives.
- Continue to identify efficiencies and cost-containment strategies within the Cooperative Management Agreement with Encinitas and Solana Beach.
- Actively pursue grant opportunities and identify new cost recovery methods for the department.
- Expand CPR education in local schools in partnership with AMR ambulance services.
- Review and update the City's Emergency Operations Procedures and conduct additional citywide disaster exercises across all departments.
- Continue evaluating equity in emergency services across neighboring jurisdictions.
- Provide FOTS training opportunities to every City of Del Mar employee.
- Augment and maintain emergency supply caches at Del Mar City Hall and other City facilities.
- Sustain the annual fire inspection program, implement new Fire Hazard Severity Zone maps, perform AB 38 vegetation management inspections, and conduct special inspections.

PROGRAM: FIRE SERVICES				ACCT # 01-5730		
The Fire Department provides emergency service to the residents and businesses of Del Mar by responding to all fire and medical calls, achieving the ultimate goal of saving lives and protecting property.						
	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 1,844,749	\$ 1,979,836	\$ 2,204,480	\$ 2,186,000	\$ 2,344,340	\$ 2,460,110
Maintenance & Operations	122,233	309,274	360,062	364,730	323,580	321,380
Contractual Services	336,105	452,817	467,520	464,000	448,360	458,460
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	2,303,087	2,741,927	3,032,062	3,014,730	3,116,280	3,239,950
POSITIONS						
Full Time	9.00	9.00	9.00	9.00	9.00	9.00
Part Time	-	-	-	-	-	-
POSITIONS (FTE)	9.00	9.00	9.00	9.00	9.00	9.00

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL						FY 2026 vs		FY 2027 vs	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	BUDGET FY 2025 (\$)	(%)	PROPOSED FY 2026 (\$)	(%)
	FIRE PROTECTION										
01-5730-1000	SALARIES - PERMANENT	779,814	886,975	984,160	950,000	1,021,120	1,067,160	36,960	3.8%	46,040	4.5%
01-5730-1200	EMPLOYEE BENEFITS	652,026	682,970	808,720	820,000	894,560	944,960	85,840	10.6%	50,400	5.6%
01-5730-1205	WORKERS' COMPENSATION	75,215	85,475	106,670	106,000	112,280	117,360	5,610	5.3%	5,080	4.5%
01-5730-1400	OVERTIME	317,847	302,755	279,440	285,000	289,940	303,000	10,500	3.8%	13,060	4.5%
01-5730-1401	FIRE FLSA OVERTIME	19,847	21,662	25,490	25,000	26,440	27,630	950	3.7%	1,190	4.5%
	EMPLOYEE SERVICES	1,844,750	1,979,836	2,204,480	2,186,000	2,344,340	2,460,110	139,860	6.3%	115,770	4.9%
01-5730-2000	BUILDING MAINTENANCE & REPAIR	8,732	5,771	7,900	7,500	7,900	7,900	-	0.0%	-	0.0%
01-5730-2100	EQUIP/RADIO MAINTENANCE & REPAIR	52	11,066	6,600	6,000	6,600	6,600	-	0.0%	-	0.0%
01-5730-2131	VEHICLE MAINTENANCE	24,879	58,480	57,000	70,000	40,000	30,000	(17,000)	-29.8%	(10,000)	-25.0%
01-5730-2300	OPERATING SUPPLIES	13,057	8,246	10,060	10,000	10,060	10,060	-	0.0%	-	0.0%
01-5730-2400	UNIFORMS	13,402	33,177	25,650	25,000	36,200	36,200	10,550	41.1%	-	0.0%
01-5730-2600	SMALL TOOLS & EQUIPMENT	5,467	8,009	45,732	45,000	10,000	10,000	(35,732)	-78.1%	-	0.0%
01-5730-2800	GAS & OIL	15,641	16,118	20,000	18,000	20,000	20,000	-	0.0%	-	0.0%
01-5730-3000	ADVERTISING & PRINTING	1,315	1,291	1,500	1,400	1,500	1,500	-	0.0%	-	0.0%
01-5730-3300	UTILITIES	15,740	16,105	17,600	17,600	18,350	19,370	750	4.3%	1,020	5.6%
01-5730-3400	TELEPHONE	21,679	21,468	23,350	23,000	19,450	19,450	(3,900)	-16.7%	-	0.0%
01-5730-3600	PROPERTY/EQUIPMENT RENTAL	-	122,861	129,000	129,000	135,450	142,230	6,450	5.0%	6,780	5.0%
01-5730-3700	MEMBERSHIPS & SUBSCRIPTIONS	-	-	230	230	230	230	-	0.0%	-	0.0%
01-5730-3800	MEETINGS & TRAVEL	-	301	2,300	2,000	4,700	4,700	2,400	104.3%	-	0.0%
01-5730-3801	TRAINING & EDUCATION	2,269	6,381	13,140	10,000	13,140	13,140	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	122,232	309,274	360,062	364,730	323,580	321,380	(36,482)	-10.1%	(2,200)	-0.7%
01-5730-3200	CONTRACTUAL SERVICES	277,808	384,410	385,510	390,000	363,350	373,450	(22,160)	-5.7%	10,100	2.8%
01-5730-3222	FUEL REDUCTION	-	-	10,000	2,000	10,000	10,000	-	0.0%	-	0.0%
01-5730-3228	DISPATCH	58,296	68,408	72,010	72,000	75,010	75,010	3,000	4.2%	-	0.0%
	CONTRACTUAL SERVICES	336,105	452,817	467,520	464,000	448,360	458,460	(19,160)	-4.1%	10,100	2.3%
	FIRE PROTECTION	2,303,087	2,741,927	3,032,062	3,014,730	3,116,280	3,239,950	84,218	2.78%	123,670	4.0%

PROGRAM: HAZARDOUS WASTE**ACCT # 01-5731**

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

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	17,632	20,077	21,910	21,910	22,800	22,800
Contractual Services	-	-	1,050	1,000	1,050	1,050
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	17,632	20,077	22,960	22,910	23,850	23,850
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL									
ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	PROPOSED	FY 2026 vs		FY 2027 vs	
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	BUDGET FY 2025	(%)	PROPOSED FY 2026	(%)
		(\$)								(\$)	
	HAZARDOUS WASTE										
01-5731-3700	MEMBERSHIPS & SUBSCRIPTIONS	17,632	20,077	21,910	21,910	22,800	22,800	890	4.1%	-	0.0%
	MAINTENANCE & OPERATIONS	17,632	20,077	21,910	21,910	22,800	22,800	890	4.1%	-	0.0%
01-5731-3200	CONTRACTUAL SERVICES	-	-	1,050	1,000	1,050	1,050	-	0.0%	-	0.0%
	HAZARDOUS WASTE	17,632	20,077	22,960	22,910	23,850	23,850	890	3.9%	-	0.0%

PROGRAM: EMERGENCY PREPAREDNESS**ACCT # 01-5735**

This program provides for countywide disaster training exercises, equipment for the City's Emergency Operations Center (EOC), and membership in the Unified Disaster Council.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	2,884	3,152	4,750	5,000	4,750	4,750
Contractual Services	-	-	1,000	500	1,000	1,000
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	2,884	3,152	5,750	5,500	5,750	5,750
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL									
ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	PROPOSED	FY 2026 vs		FY 2027 vs	
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	BUDGET FY 2025	(%)	PROPOSED FY 2026	(%)
								(\$)		(\$)	
	EMERGENCY PREPAREDNESS										
01-5735-2300	OPERATING SUPPLIES	126	-	2,000	2,000	2,000	2,000	-	0.0%	-	0.0%
01-5735-3400	TELEPHONE	2,758	3,152	2,750	3,000	2,750	2,750	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	2,884	3,152	4,750	5,000	4,750	4,750	-	0.0%	-	0.0%
01-5735-3200	CONTRACTUAL SERVICES	-	-	1,000	500	1,000	1,000	-	0.0%	-	0.0%
	EMERGENCY PREPAREDNESS	2,884	3,152	5,750	5,500	5,750	5,750	-	0.0%	-	0.0%

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

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

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-	-
Contractual Services	26,345	29,906	36,000	34,500	36,000	36,000
Debt Service	14,615	14,615	25,250	50,510	25,250	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	40,960	44,521	61,250	85,010	61,250	36,000
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 23		REGIONAL COMMUNICATIONS						FY 2026 vs BUDGET FY 2025		FY 2027 vs BUDGET FY 2026	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	(\$)	(%)	(\$)	(%)
23-5740-3200	<u>800 MHZ</u>										
	CONTRACTUAL SERVICES	26,345	29,906	36,000	36,000	36,000	36,000	-	0.0%	-	0.0%
	800 MHZ	26,345	29,906	36,000	36,000	36,000	36,000	-	0.0%	-	0.0%
23-5900-4500 23-5900-4600	<u>DEBT SERVICE</u>										
	DEBT INTEREST	1,523	1,158	1,350	1,350	690	-	(660)	-48.9%	(690)	0.0%
	DEBT PRINCIPAL	13,092	13,457	23,900	23,900	24,560	-	660	2.8%	(24,560)	0.0%
	DEBT SERVICE	14,615	14,615	25,250	25,250	25,250	-	-	0.0%	(25,250)	0.0%
								-	0.0%	-	0.0%
	TOTAL REGIONAL COMMUNICATIONS	40,960	44,521	61,250	61,250	61,250	36,000	-	0.0%	(25,250)	-41.2%

PROGRAM: GRANTS **ACCT # 24-5XXX**

This program provides for the accounting of grants received by the City for non-capital projects.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	69,752	68,491	67,522	66,240	61,500	61,500
Contractual Services	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	69,752	68,491	67,522	66,240	61,500	61,500
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 24		GRANTS									
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	FY 2026 vs BUDGET FY 2025		FY 2027 vs BUDGET FY 2026	
								(\$)	(%)	(\$)	(%)
	FIRE PROTECTION										
24-5730-2110	COUNTY SERVICE AREA 17 (CSA-17)	47,176	56,945	51,470	50,000	59,000	59,000	7,530	14.6%	-	0.0%
24-5730-2400	UNIFORMS	7,234	-	-	-	-	-	-	0.0%	-	0.0%
24-5730-2600	SMALL TOOLS & EQUIPMENT	-	10,082	7,200	7,200			(7,200)	0.0%	-	0.0%
24-5730-5904	COMMUNITY EMERGENCY RESPONSE	980	1,464	2,500	2,500	2,500	2,500	-	0.0%	-	0.0%
24-5781-2600	STATE HOMELAND SECURITY GRANT	14,362	-	6,352	6,540			(6,352)	0.0%	-	0.0%
	FIRE PROTECTION	69,752	68,491	67,522	66,240	61,500	61,500	(6,022)	-8.9%	-	0.0%
								-	0.0%	-	0.0%
TOTAL GRANTS		69,752	68,491	67,522	66,240	61,500	61,500	(6,022)	-8.9%	-	0.0%

PUBLIC WORKS DEPARTMENT

The Public Works Department is responsible for the maintenance, repair, compliance reporting, and replacement/installation of the City's public infrastructure including buildings, roadways, and bridges; parks and open space areas; and the water, storm drain, and wastewater systems. Public Works administers as-needed professional service contracts for civil/structural/electrical/traffic engineering, surveying, seawall, geotechnical, construction management, and architectural services.

The Engineering Division of Public Works is responsible for oversight and implementation of the City's Capital Improvement Program (CIP), along with management of contracts for outside general, traffic, and specialized engineering services. This Division focuses on capital repair or replacement of the City's water, sewer, streets, storm drains and other infrastructure, as well as conducting field investigations, interagency contracting and administration, and providing technical engineering support. Services related to development regulation and review, including plan reviews and inspection of privately funded public improvements, are also provided.

Fiscal Years 2023-2024 and 2024-2025 Achievements

Operations

- Implemented a citywide comprehensive maintenance program for City facilities. Completed repairs at several public facilities including City Hall, Beach Safety Center, Public Works Administration Building, Library and Community Connections Building ranging from doors, windows, electrical panels, to HVAC systems.
- Completed annual storm drain and wastewater system cleaning as required by State and Federal regulations. Also implemented the City's Triannual Herbicide Wastewater Pipeline Root Removal contract.
- Updated the City's Americans with Disability Act (ADA) transition plan as required by the Federal Department of Justice.
- Expanded winter storm preparation and response activities including sand bagging, street sweeping, and emergency tree removals.
- Monitored and maintained a cathodic protection system for the Torrey Pines Bridge.
- Continued annual sidewalk trip hazard elimination program by surveying pedestrian routes and contracting with specialty concrete repair contractor.
- Managed wastewater treatment and transportation agreements with the San Elijo Joint Powers Authority, City of Solana Beach, and City of San Diego for the treatment and disposal of Del Mar's wastewater.
- Managed the City's tree maintenance program, including implementation of a zoned maintenance schedule available to the public on the City's website.
- Responded to several critical infrastructure emergencies including road failures, water main breaks, and potential sanitary sewer overflows.

- Implemented annual public pathway evaluation and clean-ups with the Parks and Recreation Committee.
- Maintained traffic signal systems and optimized traffic flow efficiencies at seven signalized traffic intersections.
- Completed Traffic Speed Surveys and posted minimum speed limits along major arterials to enforce speed limits in accordance with the California Vehicle Code.
- Upgraded recycling methods throughout the department including recycled base paving materials, green waste, and recycling receptacles.
- Continued street sign retro-reflectivity study in accordance with state and federal regulations. Prioritized a sign replacement schedule based on safety, regulations, and cosmetics.
- Upgraded water operations to comply with increased State and Federal drinking water sampling, analysis, and reporting requirements. Completed a comprehensive Lead and Copper Rule Service Line Assessment in accordance with State and Federal requirements.
- Provided Engineering and Public Works reviews, conditions, and approvals to Planning Department for all developmental and encroachment permits.
- Updated Sanitary Sewer Management Plan in accordance with regulatory requirements and daily operations. Passed annual audit from third party. Subsequently responded to several Sanitary Sewer Overflow emergencies and responded in accordance with California Regional Water Board's requirements and industry best practices.
- Administered a Water Shortage Contingency Plan in accordance with State Drinking Water Requirements.
- Implemented Fats, Oil, and Grease (restaurant effluent) reduction program in accordance with State and Federal regulations.
- Updated the City's landscape maintenance scope of work and administered a Request for Proposals procurement process to award an up-to-date contract and upgraded citywide landscaping program.
- Updated the City's janitorial services scope of work and administered a Request for Proposals procurement process to award an up-to-date contract.
- Installed several smart irrigation controllers in parks to reduce irrigation volumes during rain events.
- Adjusted street sweeping operations to provide additional services after crowded holidays and storm events.
- Implemented beach sand sidewalk sweeping program throughout the Beach Colony.
- Expanded beach maintenance operations including sand replenishment program.

- Represented the City of Del Mar on the Metropolitan Wastewater Joint Power Authority, San Elijo Joint Power Authority, and several SANDAG County Transportation Committees.
- Continued Bark Beetle reduction program at three strategic locations. Initiated Bark Beetle Treatment program for Torrey Pine Trees and Palm Weevil Treatment Program for Canary Island Date Palms.
- Contracted with San Elijo Joint Power Authority to supplement operations and maintenance activities at the 21st Street Pump Station.
- Administered an as-needed asphalt repair contract to permanently repair small asphalt areas throughout Del Mar.
- Participated in a regional procurement of Street Sweeping services which resulted in lower Street Sweeping rates.
- Completed water and wastewater cost of service and rate study process in accordance with California Proposition 218 to establish water and wastewater rate structures through July 1, 2029.
- Completed compliance requirements for new Clean Fleets regulations from the California Air Resource Control Board.

Capital Improvements

- Administered a 10-year Capital Improvement Program (CIP) for City's prioritized infrastructure needs, comprised of Open Space, Facilities, Storm Drain, Streets, Bridges, Bicycle Lanes, Wastewater, and Water Projects. The Program includes significant equipment purchases, planning schedules, and financing options.
- Completed CEQA/NEPA and initiated final design/regulatory permitting of the Camino del Mar Bridge Replacement Project.
- Continued Pavement Management Program including administrating annual paving contracts. Completed a Pavement Condition Assessment which indicated a citywide Pavement Condition Index (PCI) that had increased from 66 PCI to 76 PCI since last assessed.
- Completed environmental permitting and engineering for Riverpath Del Mar Phase 3 along San Dieguito Drive from Grand Avenue Bridge to Crest Canyon. Partnered with the San Dieguito River Valley Conservancy on this project.
- Designed and installed traffic signal back up power systems at three remaining signalized traffic intersections out of seven.
- Completed major facility repairs to several City Buildings (HVAC/Alarm Systems, hardscape drainage, etc..) and Lifeguard Facilities including the 17th Street Beach and Safety Center (exterior window sealing and roof repairs).

- Completed the design, permitting, bidding, and construction of the Hoska Alley Street and Storm Drain Improvements Project, located west of Hoska Avenue between 8th and 9th Streets.
- Completed the design, permitting, and formation of an assessment district for the San Dieguito Drive Improvements Project, located along San Dieguito Drive between Racetrack View Drive and Oribia Road.
- Completed design and construction of the Beach Colony Pedestrian Improvement Project; funded by the Community Development Block Grant program and TransNet.
- Completed the design, permitting, bidding, and construction of the 20th Street Lifeguard Tower Driveway Project.
- Completed the design, permitting, bidding, and construction of the Ocean View Drainage Brow Repair Project.
- Completed the design, permitting, bidding, and construction of the Penny Lane Improvements Project, located east of Stratford Court.
- Assisted the Del Mar Thoroughbred Club with Breeders Cup signage at several strategic locations throughout Del Mar.
- Completed the Powerhouse Upper Deck Trellis Replacement Project.
- Completed two phases of Storm Drain Inlet Trash Capture Device Project in accordance with the City's municipal storm water permit with the State Water Quality Control Board.
- Completed several phases of the City Utility Undergrounding Program including:
 - a. Design, permitting, bidding, City construction, and most of utility companies' construction of the Stratford Court South (UUD 1A) Project.
 - b. Design and permitting of the Crest Canyon (UUD X1A) Project.
 - c. District formation and preliminary design of the Stratford Court North (UUD 1B) Project.
 - d. District formations of the Beach Colony (UUD 2) and UUD 25th Street Projects.
- Completed the conceptual design of the Major Arterial Medians Improvements Project.
- Completed the conceptual design of the 29th Street Seawall and Beach Access Project.
- Completed the design of the Stratford Court South Pavement Improvements Project, located along streets within the UUD 1A area.
- Completed the design of the Crest Canyon Pavement Improvements Project, located along streets within the UUD X1A area.
- Management of on-call consultants for engineering design, geotechnical, construction management, seawall, architectural, and surveying services.

Fiscal Years 2025-2026 and 2026-2027 Goals and Objectives

Operations

- Maintain essential Public Works/Engineering Services throughout the City of Del Mar.
- Manage enhancement of the City's facility maintenance program, including completion of facility needs assessments and expansion of facility repair projects, and administer and adjust the facility maintenance program for City Hall, City buildings, various lifeguard towers, and public facilities throughout the City.
- Monitor and adjust wastewater utility operations and the Sanitary Sewer Management Plan to comply with the California Regional Water Board's requirements and expectations. Continue outstanding performance as monitored by third party during annual compliance audits.
- Consult a GIS specialist to assess current GIS program and recommend modern opportunities to increase operational and capital efficiencies. Subsequent GIS opportunities could include data collection and capital improvement integration.
- Continue supporting the Traffic and Parking Advisory Committee (TPAC) and the Undergrounding Project Advisory Committee (UPAC).
- Implement Water Valve Exercising and Replacement Program.
- Administer an annual permanent asphalt repair contract to permanently repair small asphalt areas throughout Del Mar.
- Administer the Fats, Oil, and Grease (restaurant effluent) reduction program in accordance with State and Federal regulations.
- Complete the annual storm drain and wastewater system cleaning as required by state and federal regulations.
- Expand the beach sand grading program with adequate budget, equipment, and resources to proactively prepare for winter storms and beach sand erosion.
- Continue annual sidewalk trip hazard elimination program by surveying pedestrian routes and contracting with specialty concrete sawing contractor.
- Administer wastewater treatment and transportation agreements with the San Elijo Joint Powers Authority, the City of San Diego, and the City of Solana Beach for the treatment of the majority of Del Mar's wastewater.
- Administer the potable and recycled water supply, treatment, and transportation agreements with the San Diego County Water Authority, City of San Diego, and the San Elijo Joint Powers Authority, for the supply, transportation, and treatment of Del Mar's drinking water.
- Administer the City's tree maintenance program, including implementation of a zoned maintenance schedule available to the public on the City's website.

- Continue annual public pathway assessment and clean-ups with the Parks and Recreation Committee.
- Complete street sign retro-reflectivity program in accordance with state and federal regulations.
- Continuously adjust water operations to comply with escalating state and federal drinking water sampling, analysis, and reporting requirements.
- Oversee/provide Engineering and Public Works reviews, conditions, and approvals to Planning Department for all developmental and encroachment permits.
- Continue representing the City of Del Mar on the Metropolitan Wastewater Joint Power Authority, the San Elijo Joint Powers Authority, and several SANDAG Transportation Committees.
- Continue Bark Beetle reduction program at three strategic locations; Bark Beetle Treatment program for Torrey Pine Trees; and Palm Weevil Treatment Program for Canary Island Date Palms.

Capital Improvements

- Complete regulatory permitting, engineering design, and construction manager procurement for the Camino del Mar Bridge Replacement Project. Advertise for public bid, begin construction in 2027.
- Implement citywide pavement management program focused on the repair and refurbishment of the City's roadways and bicycle lanes.
- Implement annual storm drain, water, and wastewater utility projects in support of the City's critical infrastructure.
- Complete construction of the San Dieguito Drive Improvements Project, located along San Dieguito Drive between Racetrack View Drive and Oribia Road.
- Design and construct a permanent repair project along Jimmy Durante Boulevard, resulting from 2019 Jimmy Durante Boulevard Bluff Failure.
- Implement storm drain inlet trash capture device program as required by State Water Quality Control Board.
- Complete construction of the Riverpath Del Mar, Phase III Project upon receipt of grant funding or as directed by the City Council.
- Implement major facility repairs at City facilities including building, mechanical, electrical, and plumbing work.
- Complete several next phases of the City Utility Undergrounding Program including:
 - a. Construction and pole removals of the Stratford Court South (UUD 1A) Project.

- b. Construction and pole removals of the Crest Canyon (UUD X1A) Project.
 - c. Design, permitting, bidding, and start construction of the Stratford Court North (UUD 1B) Project.
 - d. Preliminary design of the UUD 25th Street Project.
 - e. Seek Council direction regarding next steps for the Beach Colony (UUD 2) Project.
- Complete design, permitting, and potentially first phase of construction of the Major Arterial Medians Improvements Project.
 - Complete design, permitting, and potentially construction of the 29th Street Seawall and Beach Access Project.
 - Complete construction of the Stratford Court South Pavement Improvements Project, located along streets within the UUD 1A area.
 - Complete construction of the Crest Canyon Pavement Improvements Project, located along streets within the UUD X1A area.
 - Provide support for updates to the wastewater, storm drain, and water system operational diagrammatic map books and record drawings.
 - Complete bridge repairs as recommended by the CALTRANS Bridge Inspection Program.
 - Completed successive phases of Storm Drain Inlet Trash Capture Device Project in accordance with the City's municipal storm water permit with the State Water Quality Control Board.

PROGRAM: ENGINEERING SERVICES**ACCT # 01-5220**

General engineering and traffic engineering services are currently provided through a contract with Michael Baker International. General engineering services include capital improvement planning and budgeting, field investigations, and technical support for various projects including grant writing and analysis of traffic circulation issues.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-	-
Contractual Services	220,799	284,858	263,750	235,000	314,750	314,750
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	220,799	284,858	263,750	235,000	314,750	314,750
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL									
ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	PROPOSED	FY 2026 vs		FY 2027 vs	
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	BUDGET FY 2025	(%)	PROPOSED FY 2026	(%)
		(\$)								(\$)	
	ENGINEERING SERVICES										
01-5220-3200	CONTRACTUAL SERVICES	-	20,511	20,000	20,000	20,000	20,000	-	0.0%	-	0.0%
01-5220-3210	CITY ENGINEER	14,479	74,307	86,000	57,250	122,000	122,000	36,000	41.9%	-	0.0%
01-5220-3212	TRAFFIC ENGINEERING	103,160	32,207	37,750	37,750	52,750	52,750	15,000	39.7%	-	0.0%
01-5220-3227	DEVELOPMENT REVIEWS	103,160	157,833	120,000	120,000	120,000	120,000	-	0.0%	-	0.0%
	CONTRACTUAL SERVICES	220,798	284,858	263,750	235,000	314,750	314,750	51,000	19.3%	-	0.0%
	ENGINEERING SERVICES	220,798	284,858	263,750	235,000	314,750	314,750	51,000	19.3%	-	0.0%

PROGRAM: STORM WATER **ACCT # 01-5841**

This program provides administration and general support for the City's storm water conveyance infrastructure, inlets, piping, channels, gutters, and pumping systems.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 139,619	\$ 163,271	\$ 162,830	\$ 172,000	\$ 204,600	\$ 215,950
Maintenance & Operations	13,407	16,290	43,303	38,900	25,610	25,610
Contractual Services	1,461	5,754	15,650	38,400	212,650	137,130
Debt Service	-	-	-	-	-	-
Capital Outlay	-	14,598	-	-	-	-
GRAND TOTAL	154,487	199,913	221,783	249,300	442,860	378,690
POSITIONS						
Full Time	1.20	1.20	1.20	1.20	1.20	1.20
Part Time	-	-	-	-	-	-
POSITIONS (FTE)	1.20	1.20	1.20	1.20	1.20	1.20

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL						FY 2026 vs		FY 2027 vs	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	BUDGET FY 2025 (\$)	(%)	PROPOSED FY 2026 (\$)	(%)
	STORM DRAINS										
01-5841-1000	SALARIES - PERMANENT	100,936	118,593	115,660	125,000	145,800	154,150	30,140	26.1%	8,350	5.7%
01-5841-1200	EMPLOYEE BENEFITS	33,348	38,648	39,990	40,000	50,180	52,860	10,190	25.5%	2,680	5.3%
01-5841-1205	WORKERS' COMPENSATION	4,386	4,831	5,480	5,200	6,820	7,140	1,340	24.5%	320	4.7%
01-5841-1300	SALARIES - SEASONAL	-	-	-	-	-	-	-	100.0%	-	0.0%
01-5841-1400	OVERTIME	949	1,199	1,700	1,800	1,800	1,800	100	5.9%	-	0.0%
	EMPLOYEE SERVICES	139,619	163,271	162,830	172,000	204,600	215,950	41,770	25.7%	11,350	5.5%
01-5841-2000	BUILDING MAINTENANCE & REPAIR	0	39	230	230	240	240	10	4.3%	-	0.0%
01-5841-2100	EQUIPMENT MAINTENANCE & REPAIR	56	32	210	210	210	210	-	0.0%	-	0.0%
01-5841-2131	VEHICLE MATERIALS & SUPPLIES	953	2,246	2,020	2,020	1,760	1,760	(260)	-12.9%	-	0.0%
01-5841-2200	GENERAL MAINTENANCE/REPAIR	2,378	1,630	6,740	6,740	6,730	6,730	(10)	-0.1%	-	0.0%
01-5841-2300	OPERATING SUPPLIES	2,503	5,768	4,330	4,330	5,100	5,100	770	17.8%	-	0.0%
01-5841-2400	UNIFORMS	511	321	470	470	480	480	10	2.1%	-	0.0%
01-5841-2600	SMALL TOOLS & EQUIPMENT	270	710	16,283	16,200	330	330	(15,953)	-98.0%	-	0.0%
01-5841-2800	GAS & OIL	1,268	1,290	1,480	1,400	1,480	1,480	-	0.0%	-	0.0%
01-5841-3300	UTILITIES	2,484	2,057	2,800	2,500	4,950	4,950	2,150	76.8%	-	0.0%
01-5841-3400	TELEPHONE	517	476	830	1,000	540	540	(290)	-34.9%	-	0.0%
01-5841-3600	PROPERTY/EQUIPMENT RENTAL	346	132	1,170	1,200	1,180	1,180	10	0.9%	-	0.0%
01-5841-3700	MEMBERSHIPS & SUBSCRIPTIONS	18	27	50	50	50	50	-	0.0%	-	0.0%
01-5841-3800	MEETING & TRAVEL	3	-	20	20	20	20	-	0.0%	-	0.0%
01-5841-3801	TRAINING & EDUCATION	167	70	40	40	50	50	10	25.0%	-	0.0%
01-5841-3900	AUTO ALLOWANCE	809	936	5,640	1,500	1,500	1,500	(4,140)	-73.4%	-	0.0%
01-5841-4800	ASSESSMENTS	1,126	556	990	990	990	990	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	13,407	16,291	43,303	38,900	25,610	25,610	(17,693)	-40.9%	-	0.0%
01-5841-3200	CONTRACTUAL SERVICES	1,461	5,754	15,650	38,400	212,650	137,130	197,000	1258.8%	(75,520)	-35.5%
01-5841-5300	MACHINERY & EQUIPMENT	-	14,598	-	-	-	-	-	0.0%	-	0.00%
	CAPITAL OUTLAY	-	14,598	-	-	-	-	-	0.0%	-	0.00%
	STORM WATER	154,487	199,913	221,783	249,300	442,860	378,690	221,077	99.7%	(64,170)	-14.5%

PROGRAM: FACILITIES				ACCT # 01-5854		
Provides administration and general support for City-owned property and buildings. Services provided include janitorial, heating and air conditioning unit maintenance, alarm system monitoring, and pest control.						
	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 54,976	\$ 72,079	\$ 123,830	\$ 175,500	\$ 180,300	\$ 235,380
Maintenance & Operations	25,870	37,326	43,210	41,170	53,420	45,760
Contractual Services	156,396	175,484	192,240	160,420	192,350	198,160
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	237,242	284,889	359,280	377,090	426,070	479,300
POSITIONS						
Full Time	0.72	0.72	0.87	0.87	1.49	1.49
Part Time	-	-	-	-	-	-
POSITIONS (FTE)	0.72	0.72	0.87	0.87	1.49	1.49

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 01		GENERAL						FY 2026 vs		FY 2027 vs	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	BUDGET FY 2025 (\$)	(%)	PROPOSED FY 2026 (\$)	(%)
	FACILITIES										
01-5854-1000	SALARIES - PERMANENT	36,077	47,120	90,080	120,000	120,480	150,690	30,400	33.7%	30,210	25.1%
01-5854-1200	EMPLOYEE BENEFITS	15,553	19,881	27,390	50,000	52,420	76,850	25,030	91.4%	24,430	46.6%
01-5854-1205	WORKERS' COMPENSATION	2,372	3,297	5,480	5,500	6,600	7,040	1,120	20.4%	440	6.7%
01-5854-1300	SALARIES - SEASONAL	-	73	-	-	-	-	-	0.0%	-	0.0%
01-5854-1400	OVERTIME	974	1,710	880	1,000	800	800	(80)	-9.1%	-	0.0%
	EMPLOYEE SERVICES	54,975	72,079	123,830	176,500	180,300	235,380	56,470	45.6%	55,080	30.5%
01-5854-2000	BUILDING MAINTENANCE & REPAIR	3,737	923	6,280	6,000	6,290	6,290	10	0.2%	-	0.0%
01-5854-2100	EQUIPMENT MAINTENANCE & REPAIR	8	73	260	250	260	260	-	0.0%	-	0.0%
01-5854-2131	VEHICLE MATERIALS & SUPPLIES	1,052	1,364	1,650	1,500	1,320	1,360	(330)	-20.0%	40	3.0%
01-5854-2200	GENERAL MAINTENANCE/REPAIR	7,426	23,677	13,750	13,000	28,720	21,120	14,970	108.9%	(7,600)	-26.5%
01-5854-2300	OPERATING SUPPLIES	3,501	4,733	4,980	4,500	8,290	8,290	3,310	66.5%	-	0.0%
01-5854-2400	UNIFORMS	304	392	430	430	430	430	-	0.0%	-	0.0%
01-5854-2600	SMALL TOOLS & EQUIPMENT	4,015	399	7,970	8,000	270	170	(7,700)	-96.6%	(100)	-37.0%
01-5854-2800	GAS & OIL	1,550	2,043	1,280	1,300	1,280	1,280	-	0.0%	-	0.0%
01-5854-3300	UTILITIES	3,404	3,083	3,700	3,500	3,840	3,840	140	3.8%	-	0.0%
01-5854-3400	TELEPHONE	302	156	280	200	170	170	(110)	-39.3%	-	0.0%
01-5854-3600	PROPERTY/EQUIPMENT RENTAL	162	162	220	200	240	240	20	9.1%	-	0.0%
01-5854-3700	MEMBERSHIPS & SUBSCRIPTIONS	22	34	60	60	70	70	10	16.7%	-	0.0%
01-5854-3800	MEETING & TRAVEL	4	30	30	30	30	30	-	0.0%	-	0.0%
01-5854-3801	TRAINING & EDUCATION	204	86	50	50	60	60	10	20.0%	-	0.0%
01-5854-3900	AUTO ALLOWANCE	139	146	270	150	150	150	(120)	-44.4%	-	0.0%
01-5854-4800	ASSESSMENTS	41	25	2,000	2,000	2,000	2,000	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	25,870	37,325	43,210	41,170	53,420	45,760	10,210	23.6%	(7,660)	-14.3%
01-5854-3200	CONTRACTUAL SERVICES	156,396	175,484	192,240	160,420	192,350	198,160	110	0.1%	5,810	3.0%
	OTHER FACILITY MAINTENANCE	237,242	284,889	359,280	378,090	426,070	479,300	66,790	18.6%	53,230	12.5%

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

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

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 303,559	\$ 187,425	\$ 281,030	\$ 202,200	\$ 208,660	\$ 218,930
Maintenance & Operations	17,941	12,941	20,570	18,150	24,270	24,190
Contractual Services	100,188	68,867	80,885	75,000	283,340	150,990
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	421,688	269,233	382,485	295,350	516,270	394,110
POSITIONS						
Full Time	1.54	1.54	1.54	1.54	1.34	1.34
Part Time	-	-	-	-	-	-
POSITIONS (FTE)	1.54	1.54	1.54	1.54	1.34	1.34

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 20		GAS TAX FUND										
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	FY 2026 vs		FY 2027 vs		
								BUDGET FY 2025 (\$)	(%)	PROPOSED FY 2026 (\$)	(%)	
	STREET MAINTENANCE											
20-5845-1000	SALARIES - PERMANENT	151,350	127,952	202,900	136,000	140,290	147,230	(62,610)	-30.9%	6,940	4.9%	
20-5845-1200	EMPLOYEE BENEFITS	104,456	50,371	66,520	57,000	58,440	61,430	(8,080)	-12.1%	2,990	5.1%	
20-5845-1205	WORKERS' COMPENSATION	44,491	6,738	10,230	7,200	7,860	8,200	(2,370)	-23.2%	340	4.3%	
20-5845-1300	SALARIES -SEASONAL	-	73	-	-	-	-	-	0.0%	-	0.0%	
20-5845-1400	OVERTIME SALARIES	3,262	2,291	1,380	2,000	2,070	2,070	690	50.0%	-	0.0%	
	EMPLOYEE SERVICES	303,559	187,426	281,030	202,200	208,660	218,930	(72,370)	-25.8%	10,270	4.9%	
20-5845-2000	BUILDING MAINT & REPAIR	1	36	450	450	470	470	20	4.4%	-	0.0%	
20-5845-2100	EQUIP/RADIO MAINT & REPAIR	269	93	420	420	420	420	-	0.0%	-	0.0%	
20-5845-2131	VEHICLE MATERIALS & SUPPLIES	1,722	2,233	2,690	2,000	2,160	2,230	(530)	-19.7%	70	3.2%	
20-5845-2200	GENERAL MAINT & REPAIR	1,062	1,476	1,200	1,500	1,800	1,800	600	50.0%	-	0.0%	
20-5845-2300	OPERATING SUPPLIES	5,921	1,980	5,740	4,500	9,730	9,730	3,990	69.5%	-	0.0%	
20-5845-2400	UNIFORMS	498	641	700	600	700	700	-	0.0%	-	0.0%	
20-5845-2600	SMALL TOOLS & EQUIPMENT	1,194	609	1,580	1,200	1,760	1,610	180	11.4%	(150)	-8.5%	
20-5845-2800	GAS & OIL	2,536	2,579	2,090	2,100	2,090	2,090	-	0.0%	-	0.0%	
20-5845-3300	UTILITIES	938	941	940	800	500	500	(440)	-46.8%	-	0.0%	
20-5845-3400	TELEPHONE	588	367	2,000	1,000	440	440	(1,560)	-78.0%	-	0.0%	
20-5845-3600	PROPERTY/EQUIPMENT RENTAL	1,801	623	2,000	1,500	2,090	2,090	90	4.5%	-	0.0%	
20-5845-3700	MEMBERSHIPS/SUBSCRIPTIONS	37	55	100	100	100	100	-	0.0%	-	0.0%	
20-5845-3800	MEETINGS/TRAVEL	6	-	40	40	40	40	-	0.0%	-	0.0%	
20-5845-3801	TRAINING	333	140	80	80	90	90	10	12.5%	-	0.0%	
20-5845-3900	AUTO ALLOWANCE	970	1,126	440	1,760	1,780	1,780	1,340	304.5%	-	0.0%	
20-5845-4800	ASSESSMENTS	67	41	100	100	100	100	-	0.0%	-	0.0%	
	MAINTENANCE & OPERATIONS	17,942	12,941	20,570	18,150	24,270	24,190	3,700	18.0%	(80)	-0.3%	
20-5845-3200	CONTRACTUAL SERVICES	100,188	68,867	80,885	75,000	283,340	150,990	202,455	250.3%	(132,350)	-46.7%	
	STREET MAINTENANCE	421,688	269,233	382,485	295,350	516,270	394,110	133,785	35.0%	(122,160)	-23.7%	

PROGRAM: STREET LIGHTS & SIGNS

ACCT # 20-5846

This program provides for maintenance of the City's parking and traffic signs, bike lane markings, parking and street striping, street lights, traffic signals, and flashing crosswalks.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 59,259	\$ 73,500	\$ 54,190	\$ 41,240	\$ 40,080	\$ 41,520
Maintenance & Operations	66,537	81,482	90,010	81,500	109,810	99,860
Contractual Services	35,284	19,875	69,650	54,000	54,660	56,300
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	161,080	174,857	213,850	176,740	204,550	197,680
POSITIONS						
Full Time	0.34	0.34	0.34	0.34	0.27	0.27
Part Time	-	-	-	-	-	-
POSITIONS (FTE)	0.34	0.34	0.34	0.34	0.27	0.27

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 20		GAS TAX FUND										
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	FY 2026 vs		FY 2027 vs		
								BUDGET FY 2025 (\$)	(%)	PROPOSED FY 2026 (\$)	(%)	
	STREET LIGHTS, SIGNS											
20-5846-1000	SALARIES - PERMANENT	37,617	51,587	35,540	27,840	25,990	26,880	(9,550)	-26.9%	890	3.4%	
20-5846-1200	EMPLOYEE BENEFITS	19,391	19,773	15,950	11,200	11,500	12,010	(4,450)	-27.9%	510	4.4%	
20-5846-1205	WORKERS' COMPENSATION	1,521	1,943	1,600	1,400	1,590	1,630	(10)	-0.6%	40	2.5%	
20-5846-1400	OVERTIME	730	197	1,100	800	1,000	1,000	(100)	-9.1%	-	0.0%	
	EMPLOYEE SERVICES	59,259	73,500	54,190	41,240	40,080	41,520	(14,110)	-26.0%	1,440	3.6%	
20-5846-2000	BUILDING MAINT & REPAIR	0	26	320	320	340	340	20	6.3%	-	0.0%	
20-5846-2100	EQUIPMENT MAINTENANCE & REPAIR	67	46	310	1,400	310	310	-	0.0%	-	0.0%	
20-5846-2131	VEHICLE MATERIALS & SUPPLIES	1,243	1,612	1,950	1,200	1,560	1,610	(390)	-20.0%	50	3.2%	
20-5846-2200	GENERAL MAINT & REPAIR	26,117	38,563	51,800	41,500	56,800	56,800	5,000	9.7%	-	0.0%	
20-5846-2300	OPERATING SUPPLIES	593	1,231	1,640	1,500	3,180	3,180	1,540	93.9%	-	0.0%	
20-5846-2400	UNIFORMS	359	463	500	450	500	500	-	0.0%	-	0.0%	
20-5846-2600	SMALL TOOLS & EQUIPMENT	390	422	200	200	10,200	200	10,000	5000.0%	(10,000)	-98.0%	
20-5846-2800	GAS & OIL	1,832	1,863	2,000	1,750	1,510	1,510	(490)	-24.5%	-	0.0%	
20-5846-3300	UTILITIES	34,992	36,610	30,000	32,000	34,000	34,000	4,000	13.3%	-	0.0%	
20-5846-3400	TELEPHONE	339	166	500	390	390	390	(110)	-22.0%	-	0.0%	
20-5846-3600	PROPERTY/EQUIPMENT RENTAL	192	191	260	260	280	280	20	7.7%	-	0.0%	
20-5846-3700	MEMBERSHIPS/SUBSCRIPTIONS	27	40	70	70	80	80	10	14.3%	-	0.0%	
20-5846-3800	MEETINGS & TRAVEL	5	20	30	30	30	30	-	0.0%	-	0.0%	
20-5846-3801	TRAINING & EDUCATION	241	101	60	60	70	70	10	16.7%	-	0.0%	
20-5846-3900	AUTO ALLOWANCE	92	97	320	320	460	460	140	43.8%	-	0.0%	
20-5846-4800	ASSESSMENTS	48	30	50	50	100	100	50	100.0%	-	0.0%	
	MAINTENANCE & OPERATIONS	66,537	81,482	90,010	81,500	109,810	99,860	19,800	22.0%	(9,950)	-9.1%	
20-5846-3200	CONTRACTUAL SERVICES	35,284	19,875	69,650	54,000	54,660	56,300	(14,990)	-21.5%	1,640	3.0%	
	STREET LIGHTS, SIGNS	161,080	174,857	213,850	176,740	204,550	197,680	(9,300)	-4.3%	(6,870)	-3.4%	

PROGRAM: STREET LANDSCAPING

ACCT # 20-5847

This program provides for maintenance of the landscaping, trees, and furniture located within the roadway right-of-way. Items provided within this program include irrigation system maintenance, the care and planting of landscaping materials, tree trimming and removals, dead animal removal, and the maintenance and installation of public benches and trash receptacles.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 64,086	\$ 79,361	\$ 62,440	\$ 49,450	\$ 52,810	\$ 55,960
Maintenance & Operations	77,490	73,005	84,250	92,660	94,970	94,970
Contractual Services	130,744	162,516	159,490	145,000	159,500	164,290
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	272,320	314,882	306,180	287,110	307,280	315,220
POSITIONS						
Full Time	0.47	0.47	0.47	0.47	0.40	0.40
Part Time	-	-	-	-	-	-
POSITIONS (FTE)	0.47	0.47	0.47	0.47	0.40	0.40

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 20		GAS TAX FUND										
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	FY 2026 vs		FY 2027 vs		
								BUDGET FY 2025 (\$)	(%)	PROPOSED FY 2026 (\$)	(%)	
	STREET LANDSCAPING											
20-5847-1000	SALARIES - PERMANENT	41,547	55,734	41,780	32,700	33,870	36,050	(7,910)	-18.9%	2,180	6.4%	
20-5847-1200	EMPLOYEE BENEFITS	17,762	20,194	17,460	14,000	15,740	16,580	(1,720)	-9.9%	840	5.3%	
20-5847-1205	WORKERS' COMPENSATION	2,171	2,557	2,450	2,200	2,430	2,560	(20)	-0.8%	130	5.3%	
20-5847-1400	OVERTIME	2,606	876	750	550	770	770	20	2.7%	-	0.0%	
	EMPLOYEE SERVICES	64,085	79,362	62,440	49,450	52,810	55,960	(9,630)	-15.4%	3,150	6.0%	
20-5847-2000	BUILDING MAINT & REPAIR	0	18	220	220	240	240	20	9.1%	-	0.0%	
20-5847-2100	EQUIP/RADIO MAINT & REPAIR	199	230	210	210	210	210	-	0.0%	-	0.0%	
20-5847-2131	VEHICLE MATERIALS & SUPPLIES	861	1,116	1,350	1,000	1,080	1,080	(270)	-20.0%	-	0.0%	
20-5847-2200	GENERAL MAINT & REPAIR	6,159	23	4,320	4,000	4,320	4,320	-	0.0%	-	0.0%	
20-5847-2300	OPERATING SUPPLIES	1,472	1,864	830	2,000	1,010	1,010	180	21.7%	-	0.0%	
20-5847-2400	UNIFORMS	249	321	350	350	350	350	-	0.0%	-	0.0%	
20-5847-2600	SMALL TOOLS & EQUIPMENT	377	292	140	1,000	640	640	500	357.1%	-	0.0%	
20-5847-2800	GAS & OIL	1,268	1,290	1,050	1,100	1,050	1,050	-	0.0%	-	0.0%	
20-5847-3300	UTILITIES	66,099	67,256	75,000	82,000	85,000	85,000	10,000	13.3%	-	0.0%	
20-5847-3400	TELEPHONE	245	125	220	200	220	220	-	0.0%	-	0.0%	
20-5847-3600	PROPERTY/EQUIPMENT RENTAL	133	132	180	200	190	190	10	5.6%	-	0.0%	
20-5847-3700	MEMBERSHIPS/SUBSCRIPTIONS	18	27	50	50	50	50	-	0.0%	-	0.0%	
20-5847-3800	MEETINGS & TRAVEL	3	-	20	20	20	20	-	0.0%	-	0.0%	
20-5847-3801	TRAINING & EDUCATION	167	70	40	40	50	50	10	25.0%	-	0.0%	
20-5847-3900	AUTO ALLOWANCE	208	218	220	220	320	320	100	45.5%	-	0.0%	
20-5847-4800	ASSESSMENTS	33	21	50	50	220	220	170	340.0%	-	0.0%	
	MAINTENANCE & OPERATIONS	77,491	73,005	84,250	92,660	94,970	94,970	10,720	12.7%	-	0.0%	
20-5847-3200	CONTRACTUAL SERVICES	130,744	162,516	159,490	145,000	159,500	164,290	10	0.0%	4,790	3.0%	
	STREET LANDSCAPING	272,320	314,882	306,180	287,110	307,280	315,220	1,100	0.4%	7,940	2.6%	

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

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

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 237,723	\$ 232,909	\$ 296,550	\$ 263,000	\$ 306,260	\$ 321,360
Maintenance & Operations	100,486	88,985	110,640	110,660	127,350	127,250
Contractual Services	25,193	12,579	44,489	40,000	44,450	45,780
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	363,402	334,473	451,679	413,660	478,060	494,390
POSITIONS						
Full Time	0.89	0.89	1.16	1.16	1.16	1.16
Part Time	2.42	2.42	2.42	2.42	2.42	2.42
POSITIONS (FTE)	3.31	3.31	3.58	3.58	3.58	3.58

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 21		OPEN SPACE FUND						FY 2026 vs		FY 2027 vs	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	BUDGET FY 2025 (\$)	(%)	BUDGET FY 2026 (\$)	(%)
	BEACH MAINTENANCE										
21-5834-1000	SALARIES - PERMANENT	54,118	85,232	105,260	75,000	80,640	85,240	(24,620)	-23.4%	4,600	5.7%
21-5834-1200	EMPLOYEE BENEFITS	22,779	34,069	37,800	45,000	56,570	59,710	18,770	49.7%	3,140	5.6%
21-5834-1205	WORKERS' COMPENSATION	14,913	13,436	23,420	16,000	21,610	22,650	(1,810)	-7.7%	1,040	4.8%
21-5834-1300	SALARIES - SEASONAL	136,052	90,971	120,380	125,000	137,750	144,070	17,370	14.4%	6,320	4.6%
21-5834-1400	OVERTIME	9,861	9,201	9,690	2,000	9,690	9,690	-	0.0%	-	0.0%
	EMPLOYEE SERVICES	237,724	232,909	296,550	263,000	306,260	321,360	9,710	3.3%	15,100	4.9%
21-5834-2000	BUILDING MAINT & REPAIR	506	36	450	450	480	480	30	6.7%	-	0.0%
21-5834-2100	EQUIP/RADIO MAINT & REPAIR	743	64	420	420	420	420	-	0.0%	-	0.0%
21-5834-2131	VEHICLE MATERIALS & SUPPLIES	9,156	21,204	18,440	12,000	18,230	18,290	(210)	-1.1%	60	0.3%
21-5834-2200	GENERAL MAINT & REPAIR	1,203	5,202	2,820	2,800	3,150	3,150	330	11.7%	-	0.0%
21-5834-2300	OPERATING SUPPLIES	54,441	22,783	50,000	45,000	50,070	50,070	70	0.1%	-	0.0%
21-5834-2400	UNIFORMS	498	641	700	500	700	700	-	0.0%	-	0.0%
21-5834-2600	SMALL TOOLS & EQUIPMENT	747	688	280	300	440	280	160	57.1%	(160)	-36.4%
21-5834-2800	GAS & OIL	2,536	2,579	3,000	2,500	2,090	2,090	(910)	-30.3%	-	0.0%
21-5834-3300	UTILITIES	29,276	34,844	33,000	45,000	49,900	49,900	16,900	51.2%	-	0.0%
21-5834-3400	TELEPHONE	463	223	450	450	400	400	(50)	-11.1%	-	0.0%
21-5834-3600	PROPERTY/EQUIPMENT RENTAL	266	265	350	350	390	390	40	11.4%	-	0.0%
21-5834-3700	MEMBERSHIP & SUBSCRIPTIONS	37	55	100	100	100	100	-	0.0%	-	0.0%
21-5834-3800	MEETINGS & TRAVEL	6	-	40	40	40	40	-	0.0%	-	0.0%
21-5834-3801	TRAINING & EDUCATION	333	140	80	80	90	90	10	12.5%	-	0.0%
21-5834-3900	AUTO ALLOWANCE	208	218	440	600	630	630	190	43.2%	-	0.0%
21-5834-4800	ASSESSMENTS	67	41	70	70	220	220	150	214.3%	-	0.0%
	MAINTENANCE & OPERATIONS	100,486	88,985	110,640	110,660	127,350	127,250	16,710	15.1%	(100)	-0.1%
21-5834-3200	CONTRACTUAL SERVICES	25,193	12,579	44,489	40,000	44,450	45,780	(39)	-0.1%	1,330	3.0%
	BEACH MAINTENANCE	363,402	334,473	451,679	413,660	478,060	494,390	26,381	5.8%	16,330	3.4%

PROGRAM: PARK MAINTENANCE **ACCT # 21-5848**

This program provides maintenance for the City's open space areas, including parks, public pathways, building grounds, and sports facilities. Items provided within this program include irrigation system maintenance, the care and planting of landscaping materials, tree trimming and removals, sidewalk and pathway maintenance, dead animal removal, playground equipment repairs, and the maintenance and installation of public benches and trash receptacles.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 63,738	\$ 92,722	\$ 121,140	\$ 80,220	\$ 89,600	\$ 95,040
Maintenance & Operations	86,671	125,787	102,440	146,020	139,250	138,960
Contractual Services	158,708	215,833	270,130	270,000	284,850	343,400
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	309,117	434,342	493,710	496,240	513,700	577,400
POSITIONS						
Full Time	0.74	0.74	0.74	0.74	0.74	0.74
Part Time	-	-	-	-	-	-
POSITIONS (FTE)	0.74	0.74	0.74	0.74	0.74	0.74

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 21		OPEN SPACE FUND						FY 2026 vs		FY 2027 vs	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	BUDGET FY 2025 (\$)	(%)	BUDGET FY 2026 (\$)	(%)
	PARK MAINTENANCE										
21-5848-1000	SALARIES - PERMANENT	43,860	62,719	89,920	51,000	53,140	56,560	(36,780)	-40.9%	3,420	6.4%
21-5848-1200	EMPLOYEE BENEFITS	16,276	23,816	25,750	25,000	31,390	33,170	5,640	21.9%	1,780	5.7%
21-5848-1205	WORKERS' COMPENSATION	2,609	3,923	4,550	3,720	4,150	4,390	(400)	-8.8%	240	5.8%
21-5848-1300	SALARIES - SEASONAL	-	97	-	-	-	-	-	0.0%	-	0.0%
21-5848-1400	OVERTIME	993	2,167	920	500	920	920	-	0.0%	-	0.0%
	EMPLOYEE SERVICES	63,738	92,721	121,140	80,220	89,600	95,040	(31,540)	-26.0%	5,440	6.1%
21-5848-2000	BUILDING MAINTENANCE & REPAIR	27	36	450	450	480	480	30	6.7%	-	0.0%
21-5848-2100	EQUIPMENT MAINTENANCE & REPAIR	14	64	420	420	420	420	-	0.0%	-	0.0%
21-5848-2131	VEHICLE MATERIALS & SUPPLIES	1,722	2,426	2,380	1,500	2,160	2,160	(220)	-9.2%	-	0.0%
21-5848-2200	GENERAL MAINT & REPAIR	8,789	14,677	21,600	27,000	22,680	22,680	1,080	5.0%	-	0.0%
21-5848-2300	OPERATING SUPPLIES	13,855	48,171	10,640	42,000	27,930	27,930	17,290	162.5%	-	0.0%
21-5848-2400	UNIFORMS	498	641	700	600	700	700	-	0.0%	-	0.0%
21-5848-2600	SMALL TOOLS AND EQUIPMENT	540	729	280	280	570	280	290	103.6%	(290)	-50.9%
21-5848-2800	GAS & OIL	2,536	2,579	4,200	2,200	2,090	2,090	(2,110)	-50.2%	-	0.0%
21-5848-3300	UTILITIES	57,310	54,776	60,000	70,000	80,000	80,000	20,000	33.3%	-	0.0%
21-5848-3400	TELEPHONE	463	223	450	250	450	450	-	0.0%	-	0.0%
21-5848-3600	PROPERTY & EQUIPMENT RENTAL	266	265	300	300	380	380	80	26.7%	-	0.0%
21-5848-3700	MEMBERSHIP & SUBSCRIPTION	37	800	100	100	100	100	-	0.0%	-	0.0%
21-5848-3800	MEETING & TRAVEL	6	-	30	30	40	40	10	33.3%	-	0.0%
21-5848-3801	TRAINING & EDUCATION	333	140	380	380	400	400	20	5.3%	-	0.0%
21-5848-3900	AUTO ALLOWANCE	208	218	440	440	630	630	190	43.2%	-	0.0%
21-5848-4800	ASSESSMENTS	67	41	70	70	220	220	150	214.3%	-	0.0%
	MAINTENANCE & OPERATIONS	86,671	125,788	102,440	146,020	139,250	138,960	36,810	35.9%	(290)	-0.2%
21-5848-3200	CONTRACTUAL SERVICES	158,708	215,833	270,130	270,000	284,850	343,400	14,720	5.4%	58,550	20.6%
	PARK MAINTENANCE	309,117	434,342	493,710	496,240	513,700	577,400	19,990	4.0%	63,700	12.4%

Enterprise Funds

PROGRAM: WATER

ACCT # 51-5840

The Department of Public Works and Finance share management of the Water Utility administrative functions. These functions include bi-monthly meter reading and billing to approximately 1,900 accounts. This program also covers the purchase, transportation, and treatment of approximately 1,000 acre-feet of raw water through contracts with the San Diego County Water Authority and the City of San Diego. Public Works verifies compliance with all State and Federal requirements through periodic testing of the system's water and provides maintenance of all water system infrastructure, including meters, piping, reservoirs, and valves.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 691,126	\$ 729,588	\$ 871,370	\$ 786,900	\$ 869,980	\$ 924,110
Maintenance & Operations	776,531	1,210,808	1,280,120	1,291,050	1,397,350	1,461,540
Contractual Services	2,246,264	2,246,956	2,749,712	2,580,000	2,673,390	2,742,000
Debt Service	-	-	-	-	-	-
Capital Outlay	37,686	14,524	31,990	58,580	342,900	22,900
GRAND TOTAL	3,751,607	4,201,876	4,933,192	4,716,530	5,283,620	5,150,550
POSITIONS						
Full Time	4.20	4.20	4.27	4.27	4.27	4.27
Part Time	-	-	-	-	-	-
POSITIONS (FTE)	4.20	4.20	4.27	4.27	4.27	4.27

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 51	WATER FUND							FY 2026 vs		FY 2027 vs	
		ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	BUDGET FY 2025 (\$)	(%)	PROPOSED FY 2026 (\$)	(%)
ACCOUNT	DESCRIPTION										
	WATER										
51-5840-1000	SALARIES - PERMANENT	447,206	487,016	582,340	546,000	586,620	623,300	4,280	0.7%	36,680	6.3%
51-5840-1200	EMPLOYEE BENEFITS	212,059	216,822	251,590	210,000	244,500	260,690	(7,090)	-2.8%	16,190	6.6%
51-5840-1205	WORKERS' COMPENSATION	19,363	20,616	26,440	23,400	26,430	27,690	(10)	0.0%	1,260	4.8%
51-5840-1300	SALARIES - SEASONAL	-	-	-	-	1,430	1,430	1,430	100.0%	-	0.0%
51-5840-1400	OVERTIME	12,498	5,134	11,000	7,500	11,000	11,000	-	0.0%	-	0.0%
	EMPLOYEE SERVICES	691,126	729,588	871,370	786,900	869,980	924,110	(1,390)	-0.2%	54,130	6.2%
51-5840-2000	BUILDING MAINTENANCE	117	279	3,470	3,000	3,680	3,680	210	6.1%	-	0.0%
51-5840-2100	EQUIP/RADIO MAINT & REPAIR	757	586	3,280	2,500	3,270	3,270	(10)	-0.3%	-	0.0%
51-5840-2131	VEHICLE MAINTENANCE	14,581	22,300	25,690	21,000	21,560	21,560	(4,130)	-16.1%	-	0.0%
51-5840-2200	GENERAL MAINT & REPAIR	34,278	31,943	40,000	45,000	70,000	70,000	30,000	75.0%	-	0.0%
51-5840-2300	OPERATING SUPPLIES	55,739	38,916	52,280	50,000	52,250	52,250	(30)	-0.1%	-	0.0%
51-5840-2320	POSTAGE	5,017	4,188	4,030	4,000	4,030	4,030	-	0.0%	-	0.0%
51-5840-2400	UNIFORMS	3,869	4,989	5,390	4,500	5,430	5,430	40	0.7%	-	0.0%
51-5840-2600	SMALL TOOLS & EQUIPMENT	11,051	7,923	12,450	12,500	8,720	7,830	(3,730)	-30.0%	(890)	-10.2%
51-5840-2800	GAS & OIL	19,725	20,063	19,020	19,000	19,010	19,010	(10)	-0.1%	-	0.0%
51-5840-3000	ADVERTISING & PRINTING	991	1,535	1,100	1,100	2,000	2,000	900	81.8%	-	0.0%
51-5840-3300	UTILITIES	7,391	8,658	9,620	7,000	9,800	9,800	180	1.9%	-	0.0%
51-5840-3400	TELEPHONE	5,303	7,221	13,870	10,000	12,200	12,200	(1,670)	-12.0%	-	0.0%
51-5840-3600	PROPERTY/EQUIPMENT RENTAL	2,765	2,058	4,810	3,500	3,990	3,990	(820)	-17.0%	-	0.0%
51-5840-3700	MEMBERSHIPS & SUBSCRIPTIONS	1,765	1,168	5,810	5,000	5,810	5,810	-	0.0%	-	0.0%
51-5840-3800	MEETINGS & TRAVEL	49	-	290	290	320	320	30	10.3%	-	0.0%
51-5840-3801	TRAINING	3,314	3,506	3,090	3,000	3,210	3,210	120	3.9%	-	0.0%
51-5840-3900	AUTO ALLOWANCE	3,581	3,962	3,430	5,800	5,880	5,880	2,450	71.4%	-	0.0%
51-5840-4000	INSURANCE	131,867	162,220	181,540	200,410	260,750	310,910	79,210	43.6%	50,160	19.2%
51-5840-4200	ADMINISTRATIVE CHARGE	455,220	468,880	482,950	482,950	497,440	512,360	14,490	3.0%	14,920	3.0%
51-5840-4300	CLAIMS	1,081	-	5,000	3,000	5,000	5,000	-	0.0%	-	0.0%
51-5840-4400	CLAIMS ADMIN/LITIGATION	-	-	1,000	500	1,000	1,000	-	0.0%	-	0.0%
51-5840-4800	ASSESSMENTS	16,645	20,770	17,000	22,000	17,000	17,000	-	0.0%	-	0.0%
51-5840-5800	DEPRECIATION	1,424	399,643	385,000	385,000	385,000	385,000	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	776,531	1,210,807	1,280,120	1,291,050	1,397,350	1,461,540	117,230	9.2%	64,190	4.6%
51-5840-3200	CONTRACTUAL SERVICES	127,671	154,169	186,582	175,000	201,310	155,830	14,728	7.9%	(45,480)	-22.6%
51-5840-3230	RAW WATER SUPPLY	1,677,581	1,717,992	2,102,040	1,980,000	1,997,150	2,097,000	(104,890)	-5.0%	99,850	5.0%
51-5840-3240	WATER TREATMENT & DELIVERY	441,012	374,796	461,090	425,000	474,930	489,170	13,840	3.0%	14,240	3.0%
	CONTRACTUAL SERVICES	2,246,265	2,246,957	2,749,712	2,580,000	2,673,390	2,742,000	(76,322)	-2.8%	68,610	2.6%
51-5840-5300	MACHINERY & EQUIPMENT	-	-	5,390	5,390	325,400	5,400	320,010	5937.1%	(320,000)	-98.3%
51-5840-5500	VEHICLES	37,686	14,524	26,600	53,190	17,500	17,500	(9,100)	-34.2%	-	0.0%
	CAPITAL OUTLAY	37,686	14,524	31,990	58,580	342,900	22,900	310,910	971.9%	(320,000)	-93.3%
	WATER FUND	3,751,607	4,201,876	4,933,192	4,716,530	5,283,620	5,150,550	350,428	7.1%	(133,070)	-2.5%

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

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

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 65,274	\$ 72,696	\$ 70,380	\$ 81,930	\$ 81,500	\$ 85,630
Maintenance & Operations	1,041	1,090	1,080	1,070	1,080	1,080
Contractual Services	-	4,469	20,000	20,000	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	66,315	78,255	91,460	103,000	82,580	86,710
POSITIONS						
Full Time	0.39	0.39	0.43	0.43	0.43	0.43
Part Time	-	-	-	-	-	-
POSITIONS (FTE)	0.39	0.39	0.43	0.43	0.43	0.43

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 55		CLEAN WATER PROGRAM						FY 2026 vs BUDGET FY 2025		FY 2027 vs BUDGET FY 2026	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	(\$)	(%)	(\$)	(%)
	PLANNING										
55-5530-1000	SALARIES - PERMANENT	48,161	52,797	50,920	59,000	56,180	58,960	5,260	10.3%	2,780	4.9%
55-5530-1200	EMPLOYEE BENEFITS	15,759	18,380	17,540	21,000	23,200	24,470	5,660	32.3%	1,270	5.5%
55-5530-1205	WORKERS' COMPENSATION	1,352	1,396	1,720	1,780	1,920	2,000	200	11.6%	80	4.2%
55-5530-1300	SALARIES - SEASONAL	-	92	-	-	-	-	-	0.0%	-	0.0%
55-5530-1400	OVERTIME	2	31	200	150	200	200	-	0.0%	-	0.0%
	EMPLOYEE SERVICES	65,275	72,695	70,380	81,930	81,500	85,630	11,120	15.8%	4,130	5.1%
55-5530-3400	TELEPHONE	116	121	120	120	120	120	-	0.0%	-	0.0%
55-5530-3900	AUTO ALLOWANCE	924	970	960	950	960	960	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	1,040	1,092	1,080	1,070	1,080	1,080	-	0.0%	-	0.0%
55-5530-3200	CONTRACTUAL SERVICES	-	4,469	20,000	20,000	-	-	(20,000)	0.0%	-	0.0%
	PLANNING	66,315	78,255	91,460	103,000	82,580	86,710	(8,880)	-9.7%	4,130	5.0%

PROGRAM: CLEAN WATER CODE ENFORCEMENT

ACCT # 55-5536

Active code enforcement is required as part of the Clean Water regulations under the Municipal Stormwater Permit issued by the San Diego Regional Water Quality Control Board. The City's Code Enforcement Officer assists the Clean Water Manager in this regard.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 37,300	\$ 38,904	\$ 39,440	\$ 39,470	\$ 36,480	\$ 37,810
Maintenance & Operations	116	121	120	120	120	120
Contractual Services	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	37,416	39,025	39,560	39,590	36,600	37,930
POSITIONS						
Full Time	0.25	0.25	0.25	0.25	0.25	0.25
Part Time	-	-	-	-	-	-
POSITIONS (FTE)	0.25	0.25	0.25	0.25	0.25	0.25

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 55		CLEAN WATER PROGRAM						FY 2026 vs BUDGET FY 2025		FY 2027 vs BUDGET FY 2026	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	(\$)	(%)	(\$)	(%)
	CODE ENFORCEMENT										
55-5536-1000	SALARIES - PERMANENT	20,187	21,117	21,110	21,700	21,750	22,400	640	3.0%	650	3.0%
55-5536-1200	EMPLOYEE BENEFITS	15,507	16,135	16,560	16,000	12,910	13,530	(3,650)	-22.0%	620	4.8%
55-5536-1205	WORKERS' COMPENSATION	1,606	1,652	1,770	1,770	1,820	1,880	50	2.8%	60	3.3%
	EMPLOYEE SERVICES	37,300	38,904	39,440	39,470	36,480	37,810	(2,960)	-7.5%	1,330	3.6%
55-5536-3400	TELEPHONE	116	121	120	120	120	120	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	116	121	120	120	120	120	-	0.0%	-	0.0%
	CODE ENFORCEMENT	37,415	39,025	39,560	39,590	36,600	37,930	(2,960)	-7.5%	1,330	3.6%

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

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

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	39,365	44,854	49,950	49,250	49,950	49,950
Contractual Services	241,843	262,719	294,080	290,000	294,080	294,080
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
GRAND TOTAL	281,208	307,573	344,030	339,250	344,030	344,030
POSITIONS (FTE)	-	-	-	-	-	-

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 55		CLEAN WATER PROGRAM						FY 2026 vs BUDGET FY 2025		FY 2027 vs BUDGET FY 2026	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	(\$)	(%)	(\$)	(%)
	<u>CLEAN WATER MANAGEMENT</u>										
55-5539-2300	OPERATING SUPPLIES	-	-	500	500	500	500	-	0.0%	-	0.0%
55-5539-3000	ADVERTISING, PRINTING, PUBLISHING	-	-	1,000	750	1,000	1,000	-	0.0%	-	0.0%
55-5539-4800	ASSESSMENTS	39,365	44,854	48,450	48,000	48,450	48,450	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	39,365	44,854	49,950	49,250	49,950	49,950	-	0.0%	-	0.0%
55-5539-3200	CONTRACTUAL SERVICES	241,843	262,719	294,080	290,000	294,080	294,080	-	0.0%	-	0.0%
	CLEAN WATER MANAGEMENT	281,209	307,573	344,030	339,250	344,030	344,030	-	0.0%	-	0.0%

PROGRAM: CLEAN WATER

ACCT # 55-5840

This budget provides for the Public Works Department's expenses related to the City's Clean Water Program and compliance with then City's municipal permit with the Regional Water Quality Control Board. This program includes monitoring, water quality testing, permits, and labor associated with operation of the City's Storm Water system. Additionally, a portion of the costs related to the maintenance and cleaning of the City's sidewalks, streets, parks, and beaches are included within this program. This program also provides for a portion of the costs incurred for the increased supervision, documentation, pesticide and fertilization monitoring, and litter control mandated by the NPDES permit for landscaping of the City's medians, islands, and open spaces.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 161,217	\$ 172,542	\$ 159,900	\$ 201,200	\$ 200,960	\$ 211,100
Maintenance & Operations	27,337	31,925	57,330	36,860	59,740	59,540
Contractual Services	80,127	81,036	128,994	108,000	133,460	133,460
Debt Service	-	-	-	-	-	-
Capital Outlay	6,460	2,490	4,560	4,560	163,000	3,000
GRAND TOTAL	275,141	287,993	350,784	350,620	557,160	407,100
POSITIONS						
Full Time	1.06	1.06	1.06	1.06	1.28	1.28
Part Time	-	-	-	-	-	-
POSITIONS (FTE)	1.06	1.06	1.06	1.06	1.28	1.28

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 55		CLEAN WATER PROGRAM						FY 2026 vs		FY 2027 vs	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	BUDGET FY 2025 (\$)	(%)	BUDGET FY 2026 (\$)	(%)
	PUBLIC WORKS										
55-5840-1000	SALARIES - PERMANENT	100,520	111,107	95,720	133,000	133,980	140,930	38,260	40.0%	6,950	5.2%
55-5840-1200	EMPLOYEE BENEFITS	46,802	49,601	48,730	52,000	56,460	59,320	7,730	15.9%	2,860	5.1%
55-5840-1205	WORKERS' COMPENSATION	5,982	6,380	5,640	7,400	8,020	8,350	2,380	42.2%	330	4.1%
55-5840-1300	SALARIES - SEASONAL	6,449	3,913	7,000	6,000	-	-	(7,000)	0.0%	-	0.0%
55-5840-1400	OVERTIME	1,464	1,541	2,810	2,800	2,500	2,500	(310)	-11.0%	-	0.0%
	EMPLOYEE SERVICES	161,217	172,541	159,900	201,200	200,960	211,100	41,060	25.7%	10,140	5.0%
55-5840-2000	BUILDING MAINT & REPAIR	8	48	600	500	630	630	30	5.0%	-	0.0%
55-5840-2100	EQUIP/RADIO MAINT & REPAIR	105	86	560	500	560	560	-	0.0%	-	0.0%
55-5840-2131	VEHICLE MAINTENANCE	6,070	8,913	5,450	6,000	4,740	4,740	(710)	-13.0%	-	0.0%
55-5840-2200	GENERAL MAINTENANCE/REPAIR	-	1,370	9,100	2,000	9,900	9,900	800	8.8%	-	0.0%
55-5840-2300	OPERATING SUPPLIES	8,673	8,343	12,540	12,000	15,080	15,080	2,540	20.3%	-	0.0%
55-5840-2400	UNIFORMS	663	855	930	500	930	930	-	0.0%	-	0.0%
55-5840-2600	SMALL TOOLS & EQUIPMENT	719	780	370	370	580	380	210	56.8%	(200)	-34.5%
55-5840-2800	GAS & OIL	3,381	3,439	3,500	3,000	2,840	2,840	(660)	-18.9%	-	0.0%
55-5840-3300	UTILITIES	1,251	1,254	16,680	5,000	16,630	16,630	(50)	-0.3%	-	0.0%
55-5840-3400	TELEPHONE	747	453	1,200	800	800	800	(400)	-33.3%	-	0.0%
55-5840-3600	PROPERTY/EQUIPMENT RENTAL	354	353	2,240	1,500	2,320	2,320	80	3.6%	-	0.0%
55-5840-3700	MEMBERSHIPS & SUBSCRIPTIONS	49	73	130	130	140	140	10	7.7%	-	0.0%
55-5840-3800	MEETINGS & TRAVEL	8	-	50	50	60	60	10	20.0%	-	0.0%
55-5840-3801	TRAINING & EDUCATION	445	645	100	100	120	120	20	20.0%	-	0.0%
55-5840-3900	AUTO ALLOWANCE	832	947	870	1,400	1,400	1,400	530	60.9%	-	0.0%
55-5840-4800	ASSESSMENTS	89	114	110	110	110	110	-	0.0%	-	0.0%
55-5840-4950	BAD DEBT	258	175	-	-	-	-	-	0.0%	-	0.0%
55-5840-5800	DEPRECIATION	3,683	4,079	2,900	2,900	2,900	2,900	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	27,337	31,926	57,330	36,860	59,740	59,540	2,410	4.2%	(200)	-0.3%
55-5840-3200	CONTRACTUAL SERVICES	80,127	81,036	128,994	108,000	133,460	133,460	4,466	3.5%	-	0.0%
55-5840-5300	MACHINERY AND EQUIPMENT	-	-	-	-	160,000	-	160,000	100.0%	(160,000)	0.0%
55-5840-5500	VEHICLES	6,460	2,490	4,560	4,560	3,000	3,000	(1,560)	-34.2%	-	0.0%
	CAPITAL OUTLAY	6,460	2,490	4,560	4,560	163,000	3,000	158,440	3474.6%	(160,000)	-98.2%
	PUBLIC WORKS	275,141	287,993	350,784	350,620	557,160	407,100	206,376	58.8%	(150,060)	-26.9%

PROGRAM: WASTEWATER

ACCT # 57-5840

The Public Works and Finance Departments share management of the Wastewater Utility administrative functions. These functions include account maintenance and billing. Public Works maintains the wastewater collection system by keeping mains clear from blockages and operating the City's two pump stations to ensure adequate flow of wastewater out of the City for eventual treatment and disposal.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
Employee Services	\$ 751,959	\$ 829,951	\$ 909,060	\$ 902,200	\$ 936,550	\$ 993,830
Maintenance & Operations	1,421,044	1,518,791	1,648,610	1,629,230	1,735,180	1,799,060
Contractual Services	1,277,592	1,157,435	1,718,692	1,712,000	1,823,560	1,749,760
Debt Service	564,095	563,446	568,850	568,850	568,300	567,750
Capital Outlay	37,686	77,349	31,500	31,500	337,500	17,500
GRAND TOTAL	4,052,376	4,146,972	4,876,712	4,843,780	5,401,090	5,127,900
POSITIONS						
Full Time	4.50	4.50	4.65	4.65	4.65	4.65
Part Time	-	-	-	-	-	-
POSITIONS (FTE)	4.50	4.50	4.65	4.65	4.65	4.65

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 57		WASTEWATER FUND						FY 2026 vs		FY 2027 vs	
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	BUDGET FY 2025 (\$)	(%)	PROPOSED FY 2026 (\$)	(%)
	WASTEWATER										
57-5840-1000	SALARIES - PERMANENT	490,301	550,055	605,360	602,700	625,840	664,230	20,480	3.4%	38,390	6.1%
57-5840-1200	EMPLOYEE BENEFITS	233,854	248,546	268,330	265,000	272,050	289,570	3,720	1.4%	17,520	6.4%
57-5840-1205	WORKERS' COMPENSATION	21,601	25,029	27,670	27,500	29,530	30,900	1,860	6.7%	1,370	4.6%
57-5840-1300	SALARIES - SEASONAL		-	-	-	1,430	1,430	1,430	100.0%	-	0.0%
57-5840-1400	OVERTIME	6,203	6,321	7,700	7,000	7,700	7,700	-	0.0%	-	0.0%
	EMPLOYEE SERVICES	751,959	829,951	909,060	902,200	936,550	993,830	27,490	3.0%	57,280	6.1%
57-5840-2000	BUILDING MAINT & REPAIR	5	278	3,470	1,500	3,680	3,680	210	6.1%	-	0.0%
57-5840-2100	EQUIP/RADIO MAINT & REPAIR	296	744	5,000	4,000	5,000	5,000	-	0.0%	-	0.0%
57-5840-2131	VEHICLE MAINTENANCE	21,303	27,915	31,690	25,000	25,300	25,300	(6,390)	-20.2%	-	0.0%
57-5840-2200	GENERAL MAINTENANCE/REPAIR	2,431	26,570	30,000	25,000	25,000	25,000	(5,000)	-16.7%	-	0.0%
57-5840-2300	OPERATING SUPPLIES	7,413	8,538	11,680	8,000	11,650	11,650	(30)	-0.3%	-	0.0%
57-5840-2320	POSTAGE	3,493	4,189	4,240	4,000	4,240	4,240	-	0.0%	-	0.0%
57-5840-2400	UNIFORMS	3,871	4,989	5,390	4,500	5,430	5,430	40	0.7%	-	0.0%
57-5840-2600	SMALL TOOLS & EQUIPMENT	6,776	5,441	4,650	3,900	5,920	4,730	1,270	27.3%	(1,190)	-20.1%
57-5840-2800	GAS & OIL	19,725	20,062	20,000	18,000	20,260	20,260	260	1.3%	-	0.0%
57-5840-3000	ADVERTISING & PRINTING	991	1,325	1,100	2,000	1,100	1,100	-	0.0%	-	0.0%
57-5840-3300	UTILITIES	100,077	113,574	115,320	115,000	115,200	115,200	(120)	-0.1%	-	0.0%
57-5840-3400	TELEPHONE	7,535	9,935	10,020	8,000	10,020	10,020	-	0.0%	-	0.0%
57-5840-3600	PROPERTY/EQUIPMENT RENTAL	2,765	4,672	6,350	5,000	6,610	6,610	260	4.1%	-	0.0%
57-5840-3700	MEMBERSHIPS	1,439	2,294	2,740	2,500	2,810	2,810	70	2.6%	-	0.0%
57-5840-3800	MEETINGS & TRAVEL	49	-	290	290	320	320	30	10.3%	-	0.0%
57-5840-3801	TRAINING	3,497	4,999	4,590	4,500	4,710	4,710	120	2.6%	-	0.0%
57-5840-3900	AUTO ALLOWANCE	4,043	4,447	4,200	6,300	6,360	6,360	2,160	51.4%	-	0.0%
57-5840-4000	INSURANCE	131,867	162,220	181,540	200,400	260,750	310,900	79,210	43.6%	50,150	19.2%
57-5840-4200	ADMINISTRATIVE CHARGE	455,124	468,770	482,840	482,840	497,320	512,240	14,480	3.0%	14,920	3.0%
57-5840-4300	CLAIMS	-	-	10,000	5,000	10,000	10,000	-	0.0%	-	0.0%
57-5840-4400	CLAIMS ADMIN/LITIGATION	-	-	5,000	2,500	5,000	5,000	-	0.0%	-	0.0%
57-5840-4800	ASSESSMENTS	4,572	323	8,500	1,000	8,500	8,500	-	0.0%	-	0.0%
57-5840-5800	DEPRECIATION	643,773	647,508	700,000	700,000	700,000	700,000	-	0.0%	-	0.0%
	MAINTENANCE & OPERATIONS	1,421,044	1,518,791	1,648,610	1,629,230	1,735,180	1,799,060	86,570	5.3%	63,880	3.7%
57-5840-3200	CONTRACTUAL SERVICES	266,171	172,647	409,402	310,000	365,940	217,400	(43,462)	-10.6%	(148,540)	-40.6%
57-5840-3215	TREATMENT-METRO	46,076	23,802	56,100	26,000	56,100	56,100	-	0.0%	-	0.0%
57-5840-3216	TREATMENT-SEJPA	863,069	903,488	1,113,450	1,200,000	1,254,790	1,329,530	141,340	12.7%	74,740	6.0%
57-5840-3217	TRANSPORTATION-SD	(4,728)	(1,906)	14,050	1,000	14,750	14,750	700	5.0%	-	0.0%
57-5840-3218	TRANSPORTATION-SB	107,004	59,404	125,690	175,000	131,980	131,980	6,290	5.0%	-	0.0%
	CONTRACTUAL SERVICES	1,277,593	1,157,435	1,718,692	1,712,000	1,823,560	1,749,760	104,868	6.1%	(73,800)	-4.0%
57-5840-5300	MACHINERY & EQUIPMENT	-	62,825	4,900	4,900	320,000	-	315,100	6430.6%	(320,000)	0.0%
57-5840-5500	VEHICLES	37,686	14,524	26,600	26,600	17,500	17,500	(9,100)	-34.2%	-	0.0%
	CAPITAL OUTLAY	37,686	77,349	31,500	31,500	337,500	17,500	306,000	971.4%	(320,000)	-94.8%
	WASTEWATER FUND	3,488,281	3,583,526	4,307,862	4,274,930	4,832,790	4,560,150	524,928	12.2%	(272,640)	-5.6%

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 57		WASTEWATER FUND											
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027	FY 2026 vs BUDGET FY 2025		FY 2027 vs PROPOSED FY 2026			
								(\$)	(%)	(\$)	(%)		
	<u>DEBT SERVICE</u>												
57-5900-4500	DEBT INTEREST	110,282	101,818	99,200	99,200	90,420	81,420	(8,780)	-8.85%	(9,000)	-9.95%		
57-5900-4600	DEBT PRINCIPAL	413,918	424,733	435,840	435,840	447,240	458,940	11,400	2.62%	11,700	2.62%		
57-5900-4700	BOND SERVICE	39,895	36,895	33,810	33,810	30,640	27,390	(3,170)	-9.38%	(3,250)	-10.61%		
	DEBT SERVICE	564,094	563,446	568,850	568,850	568,300	567,750	(550)	-0.10%	(550)	-0.10%		

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 51		WATER FUND					
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
	<u>CAPITAL IMPROVEMENT PROJECTS</u>						
51-7000-7037	WATER VALVE REPLACEMENTS	1,367	-	88,785	88,785	-	-
51-7000-7017	WATER INFRASTRUCTURE IMPR	16,705	810,972	412,432	412,432	312,000	369,000
51-7000-7054	CITYWIDE PRESSURE UPGRADES	-	83,588	240,000	240,000	-	-
51-7000-7052	SAN DIEGUITO DR PIPELINE REPAIR	84,916	-	-	-	-	-
	CAPITAL IMPROVEMENT PROJECTS	102,988	894,560	741,217	741,217	312,000	369,000

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 55 CLEAN WATER FUND							
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
	<u>CAPITAL IMPROVEMENT PROJECTS</u>						
55-7000-7015	LOS PENASQUITOS LAGOON REPAIRS	5,694	-	-	-	-	-
55-7000-7020	TRASH FULL CAPTURE DEVICES	4,370	-	25,000	25,000	-	-
55-7000-7021	10TH ST DRAINAGE IMPROVEMENTS	-	-	-	-	-	-
55-7000-7023	STORM DRAIN SYSTEM INFRASTRUCTURE ASSESS	1,680	-	-	-	-	-
55-7000-7032	OCEANVIEW DRAINAGE/PENNY LANE	(1,821)	1,433	157,322	157,322	-	-
55-7000-7045	STORM DRAIN IMPROVEMENTS-USEPA	-	-	-	-	244,790	595,000
55-7000-XXXX	RECONSTRUCT STORM DRAIN INLETS	-	-	-	-	390,000	-
55-7000-7045	STORM DRAIN IMPROVEMENTS	75,452	368,305	300,000	300,000	-	-
	TOTAL TRANSNET CAPITAL IMPROVEMENT PROJECTS	85,375	369,739	482,322	482,322	634,790	595,000

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 57	WASTEWATER FUND						
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
57-7000-7024	<u>CAPITAL IMPROVEMENT PROJECTS</u>						
	WASTEWATER INFRASTRUCT IMPR	15,297	257,223	797,679	797,679	250,000	300,000
	CAPITAL IMPROVEMENT PROJECTS	15,297	257,223	797,679	797,679	250,000	300,000

**WATER CIP FUND
WATER INFRASTRUCTURE IMPROVEMENTS**

51-7000-7017

PROJECT DESCRIPTION:

This project provides for the capital planning, engineering design, and construction of the City's water distribution system. Projects include improvements, repairs, and rehabilitation to water pipelines, isolation valves, pressure reducing stations, meters, and reservoirs. Improvements and amounts are consistent with the recently completed water rate study.

Design of high priority improvements will occur in FY 2025-2026 with construction occurring in FY 2026-2027.

PROJECT STATUS:

Design will be initiated at the start of FY 2025-2026.

OPERATING EFFECT:

This project will have no impact to the Operating General Fund.

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference No. 22.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
WATER FUND	\$412,430	\$312,000	\$369,000	\$1,209,000	\$2,302,430
TOTAL	\$412,430	\$312,000	\$369,000	\$1,209,000	\$2,302,430

**CLEAN WATER CIP FUND
STORM DRAIN INFRASTRUCTURE IMPROVEMENTS**

55-7000-7045

PROJECT DESCRIPTION:

This project provides capital planning, engineering design, and construction of repairs and rehabilitation to the City’s storm water distribution system. Improvements will be made to pipelines, structures, and outfalls.

PROJECT STATUS:

The scope of this project was reduced due to the USEPA-funded improvements that will occur during this two-year budget period. No additional work is planned in addition to the storm water infrastructure improvements included in the USEPA FY24 Community Grants Project Funding.

OPERATING EFFECT:

This project will have no effect on the Operating General Fund.

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference No. 24.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
CLEAN WATER/ GENERAL FUND	\$300,000	\$-	\$-	\$2,805,000	\$3,105,000
TOTAL	\$300,000	\$-	\$-	\$2,805,000	\$3,405,000

**CLEAN WATER/WASTEWATER CIP
USEPA-FUNDED INFRASTRUCTURE IMPROVEMENTS**

55-7000-7045 / 57-7000-7024

PROJECT DESCRIPTION:

This project provides for engineering design, permitting, and construction of storm drain and wastewater improvements. Improvements will occur at six storm drain sites and three sewer sites in various locations throughout the City.

This project is 80% funded by a FY 2024 Community Development Grant appropriated by the United States Environmental Protection Agency (USEPA). During FY 2024-2025, staff coordinated with USEPA to prepare required federal documents including forms, work plan, budget, and CEQA/NEPA documents. During FY 2025-2026, it is anticipated the project will receive final approvals from USEPA and move into design. Construction is anticipated to occur in FY 2026-2027.

PROJECT STATUS:

Project modified once USEPA FY24 Community Grants Project Funding received. Preparing application documents for federal review. Design to be completed in FY2025-2026.

OPERATING EFFECT:

This project will have no impact to the Operating General Fund.

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference No. 23 & 24.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
CLEAN WATER/USEPA GRANT PORTION	\$-	\$244,790	\$595,000	\$-	\$839,790
WASTEWATER/USEPA GRANT PORTION		34,960	85,000		119,960
WASTEWATER	-	69,940	170,000	-	239,940
TOTAL	\$-	\$349,690	\$850,000	\$-	\$1,199,690*

**WASTEWATER CIP FUND
WASTEWATER INFRASTRUCTURE IMPROVEMENTS**

57-7000-7024

PROJECT DESCRIPTION:

This project includes capital planning, engineering design, and construction activities to the City's wastewater collection system. Projects include improvements, repairs, and rehabilitation to sewer mains, manholes, lateral connections, pump stations, and forcemains. Improvements and amounts are consistent with the recently completed wastewater rate study.

PROJECT STATUS:

Project will repair highest priority wastewater infrastructure identified during each fiscal year. The scope of this project was reduced due to the USEPA-funded improvements that will occur during this two-year budget period.

OPERATING EFFECT:

This project will have no impact to the Operating General Fund.

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference No. 23.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
WASTEWATER FUND	\$797,680	\$250,000	\$45,000	\$3,070,000	\$4,367,680
TOTAL	\$797,680	\$250,000	\$45,000	\$3,070,000	\$4,520,190

*Capital Improvement
Program*

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 02 MEASURE Q FUND							
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
	<u>CAPITAL IMPROVEMENT PROJECTS</u>						
02-7000-7001	UNDERGROUNDING PROJECT-GENERAL	65,750	96,237	326,263	250,000	455,000	210,000
02-7000-7003	SHORES PARK MASTER PLAN	-	-	-	-	200,000	-
02-7000-7201	UUP-TEWA COURT	493,073	97,002	-	-	-	-
02-7000-7202	UUD-1A STRATFORD CRT SOUTH	374,921	236,019	7,261,118	7,283,882	22,760	-
02-7000-7203	UUD-X1A CREST CANYON	390,254	470,474	6,991,052	12,882	4,974,850	2,717,080
02-7000-7204	UUD-1B STRATFORD CRT NORTH	1,556	142,174	450,644	264,000	41,140	4,632,540
02-7000-7205	UUD-2 BEACH COLONY	-	51,911	8,364	-	-	-
02-7000-7206	UUD-3 SOUTH HILL	-	5,516	87,784	1,054	-	-
02-7000-XXXX	UUD - 25TH STREET	-	-	-	-	100,000	-
02-7000-7009	PAVEMENT REHABILITATION	-	75,000	91,000	91,000	45,500	47,250
	TOTAL TRANSNET CAPITAL IMPROVEMENT PROJECTS	1,325,555	1,174,333	15,216,225	7,902,818	5,839,250	7,606,870

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 21 OPEN SPACE FUND							
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
	<u>CAPITAL PROJECTS</u>						
21-7000-7005	POWERHOUSE TRELLIS/DECK/SKYLIGHTS	-	-	66,000	66,000	-	-
21-7000-7007	RIVERPATH DEL MAR PHASE 3	136,508	99,849	1,418,673	1,418,673	-	-
21-7000-7008	29TH ST SEA WALL AND BEACH ACCESS	-	-	50,000	50,000	50,000	1,300,000
21-7000-7027	MAJOR ARTERIAL MEDIAN IMPROVEMENTS	-	-	115,000	115,000	-	-
21-7000-7040	20 & 25TH ST LIFEGUARD TOWER IMPROV	-	20,650	-	-	-	-
21-7000-7042	17TH ST BEACH AND SAFETY CENTER	68,296	3,577	13,423	13,423	-	-
21-7000-7043	TENNIS COURT RESURFACING	29,999	-	-	-	-	-
21-7000-7044	TOT LOT @ POWERHOUSE PARK	337,388	-	-	-	-	-
21-7000-7051	20TH ST LIFEGUARD DRIVEWAY DESIGN	12,576	22,121	113,302	113,302	-	-
21-7000-7055	POWERHOUSE REPAIRS/IMPROVEMENTS	-	-	31,000	31,000	-	-
	TOTAL OPEN SPACE CAPITAL IMPROVEMENT PROJECTS	584,768	146,197	1,807,398	1,807,398	50,000	1,300,000

***Total project cost for Riverpath Del Mar is estimated at \$2.7 million. Current budget does not include the \$1.3 million pending Federal grant.**

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 40 GENERAL FUND							
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
	<u>CAPITAL IMPROVEMENT PROJECTS</u>						
40-7000-7009	ANNUAL PAVEMENT REHABILITATION	52,604	266,431	769,580	769,580	-	-
40-7000-7010	MAJOR FACILITIES MAINTENANCE	86,251	176,623	189,973	144,973	-	-
40-7000-7011	CDM BRIDGE OVER SAN DIEGUITO	389,784	1,208,996	2,835,764	2,835,764	1,170,000	15,000,000
40-7000-7012	PUBLIC WORKS BUILDING IMPROVEMENTS	30,692	954	-	-	-	-
40-7000-7026	JIMMY DURANTE BLUFF REPAIRS	-	34,753	331,360	331,360	700,000	-
40-7000-7036	TORREY PINES BRIDGE	99,494	-	-	-	-	-
40-7000-7041	MAJOR ARTERIAL BIKE ROUTE REPAIRS	-	85,274	89,726	89,726	-	-
40-7000-7047	HOSKA AVE ALLEY DEVELOPMENT	11,807	53,117	588,175	588,175	-	-
40-7000-7048	SAN DIEGUITO DR DEVELOPMENT	48,100	231,853	7,347	7,347	1,080,000	-
40-7000-7049	SIGNALIZED INTERSECTION TRAFFIC BACKUP	40,026	24,713	-	-	-	-
40-7000-7053	BEACH COLONY PEDESTRIAN IMPROVEMENTS	18,241	147,485	-	-	-	-
40-7000-7056	SMALL AREA PAVEMENT REPAIRS	132,190	-	60,000	60,000	-	-
40-7000-7057	CITYWIDE BRIDGE REPAIRS	-	-	100,000	100,000	-	-
40-7000-XXXX	JDB PAVEMENT IMPROVEMENTS	-	-	-	-	1,757,750	-
40-7000-XXXX	STRATFORD CT PAVEMENT IMPROVEMENTS	-	-	-	-	-	727,750
	TOTAL GENERAL CAPITAL IMPROVEMENT PROJECTS	909,191	2,230,198	4,971,925	4,926,925	4,707,750	15,727,750

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 44 TRANSNET FUND							
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
	<u>CAPITAL IMPROVEMENT PROJECTS</u>						
44-7000-7009	PAVEMENT REHABILITATION	-	49,066	578,000	578,000	131,000	135,000
44-7000-7050	BEACH COLONY PEDESTRIAN IMPROVEMENTS	-	46,930	-	-	-	-
	TOTAL TRANSNET CAPITAL IMPROVEMENT PROJECTS	-	95,996	578,000	578,000	131,000	135,000

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 45 REGIONAL TRANSPORTATION CONGESTION IMPROVEMENT PROGRAM (RTCIP)							
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
45-7000-7009	<u>CAPITAL IMPROVEMENT PROJECTS</u> PAVEMENT REHABILITATION	-	-	-	-	36,000	-
	TOTAL RTCIP CAPITAL IMPROVEMENT PROJECTS	-	-	-	-	36,000	-

**MEASURE Q FUND
UNDERGROUNDING PROJECT – GENERAL**

02-7000-7001

PROJECT DESCRIPTION:

The City of Del Mar’s Undergrounding Project will remove unsightly utility poles and replace overhead cables for electricity and telecommunications with underground lines. This project provides for essential services benefitting the entire Utilities Undergrounding Program across multiple district (UUD) projects. Program expenditures include program management, staff support, conceptual project planning, legal, media, and financial consultation services.

PROJECT STATUS:

Support for active district projects include Stratford Court South (UUD 1A), Crest Canyon (UUD X1A), Stratford Court North (UUD 1B), and UUD 25th Street. UUD 1A is anticipated to be complete in FY 2025-2026 while construction of UUD X1A is anticipated to begin. Design will begin on UUD 25th Street and resume on UUD 1B in FY 2026-2027.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference Nos. 30, 31, 32, 33.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
MEASURE Q	\$326,260	\$222,060	\$-	\$-	\$548,320
DEBT SERVICE	-	207,940	210,000	-	417,940
TOTAL	\$326,260	\$430,000	\$210,000	\$-	\$966,260

UNDERGROUNDING PROJECT – STRATFORD COURT SOUTH (UUD 1A)**PROJECT DESCRIPTION:**

This project provides funding for a phase of the citywide Undergrounding Project, which will remove unsightly utility poles and replace overhead cables for electricity and telecommunications with underground lines. Stratford Court South (UUD 1A) includes removal of 56 poles and 7,650 linear feet of overhead conversion to 11,165 linear feet of underground trench from 4th Street to 12th Street, including 227 properties and 464 residences. Approximately 64 of the homes or buildings require undergrounding of their private service lateral at the expense of the property owner. The project will also install related utility structures (transformers, pedestals, and handholes) as well as any necessary retaining walls.

PROJECT STATUS:

Utility trenching was substantially complete in March 2025. It is anticipated that the homeowner service laterals will be completed by May 2025, with the utility company work completed by the end of 2025. Final paving will be completed as a separate project.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference No. 30.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
MEASURE Q	\$7,261,110	\$22,760	\$-	\$-	\$7,283,870
TOTAL	\$7,261,110	\$22,760	\$-	\$-	\$7,283,870

**MEASURE Q FUND
UNDERGROUNDING PROJECT – CREST CANYON (UUD X1A)**

02-7000-7203

PROJECT DESCRIPTION:

This project provides funding for a phase of the citywide Undergrounding Project, which will remove unsightly utility poles and replace overhead cables for electricity and telecommunications with underground lines. Crest Canyon (UUD X1A) includes removal of 77 poles and approximately 11,200 linear feet of overhead conversion to 14,363 linear feet of underground trench, including 152 properties and 114 residences. Approximately 85 of the homes or buildings require undergrounding of their private service lateral at the expense of the property owner. The project will also install related utility structures (transformers, pedestals, and handholes) as well as any necessary retaining walls.

PROJECT STATUS:

The City’s design and permitting was completed in March 2025. SDG&E bidding phase another 5 months. Construction targeted to begin Fall 2025 and last approximately 18 months.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference No. 31.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
MEASURE Q	\$6,991,050	\$-	\$-	\$-	\$6,991,050
DEBT SERVICE	-	6,191,300	2,717,080	-	8,908,380
TOTAL	\$6,991,050	\$6,191,300	\$2,717,080	\$-	\$15,899,430

PROJECT DESCRIPTION:

This project provides funding for a phase of the citywide Undergrounding Project, which will remove unsightly utility poles and replace overhead cables for electricity and telecommunications with underground lines. Stratford Court North (UUD 1B) includes removal of approximately 40 poles and 4,297 linear feet of overhead conversion to 5,131 linear feet of underground trench from 11th Street to just north of 15th Street (L'Auberge Del Mar), including 175 properties and 239 residences and businesses. Approximately 50 of the homes or buildings require undergrounding of their private service lateral at the expense of the property owner. The project will also install related utility structures (transformers, pedestals, and handholes) as well as any necessary retaining walls.

PROJECT STATUS:

SDG&E preliminary design was completed in February 2025. Design and permitting currently paused until FY 2026-2027. Construction targeted to begin in early 2029. Final decision pending additional City Council consideration.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference No. 32.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
MEASURE Q	\$450,640	\$-	\$-	\$-	\$450,640
DEBT SERVICE	-	41,140	4,632,540	-	4,673,680
TOTAL	\$450,640	\$41,140	\$4,632,540	\$-	\$5,124,320

MEASURE Q FUND**02-7000-72XX****UNDERGROUNDING PROJECT – UNDERGROUNDING 25th STREET (UUD 25th ST)****PROJECT DESCRIPTION:**

This project provides funding for the citywide Undergrounding Project, which will remove unsightly utility poles and replace overhead cables for electricity and telecommunications with underground lines. UUD 25th St includes construction in an area on 25th Street between Camino Del Mar and Ocean Front.

PROJECT STATUS:

District formation completed August 2024. Design targeted to start FY 2025-2026. Construction needs to be completed by December 2030 to use 20A funds.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference No. 33.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
MEASURE Q	\$-	\$100,000	\$-	\$-	\$100,000
TOTAL	\$-	\$100,000	\$-	\$-	\$100,000

PROJECT DESCRIPTION:

This project includes hiring a consultant to complete the master plan for the Shores Park property. Shores Park was acquired by the City in 2008 with the intent of preserving the current open space and recreational uses. At the time of the acquisition, a City Council resolution identified that the City would complete a master planning process for the property prior to any substantive changes to the property.

PROJECT STATUS:

A master planning effort for the Shores Park property began in 2014 and continued through 2019 before being deferred for the past six years due to budget constraints, the COVID-19 pandemic, available staff capacity, and other City Council priorities. Significant public outreach and master planning work was completed during the five-year period that the project was active. The project funding identified below would complete the park master plan for the property.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Pending City Council consideration.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
MEASURE Q	\$-	\$200,000	\$-	\$-	\$200,000
TOTAL	\$-	\$200,000	\$-	\$-	\$200,000

PROJECT DESCRIPTION:

This third phase of the Riverpath along San Dieguito Lagoon will expand the pedestrian trail along San Dieguito Drive from the Grand Avenue Bridge to Crest Canyon.

PROJECT STATUS:

Staff continues to pursue grant funding for project construction. Project construction will likely occur in Fall 2026 based on timing of potential grant funds. In addition, timing will need to be coordinated with Crest Canyon Undergrounding to avoid construction overlap.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference No. 29.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
HUD Grant	\$680,000	\$-	\$-	\$-	\$680,000
San Dieguito River Valley Conservancy	725,000	-	-	-	725,000
Land & Water Conservation Fund (Federal National Parks Service Funds – PENDING)	-	-	-	1,300,000*	1,300,000
TOTAL	\$1,405,000	\$-	\$-	\$1,300,000	\$2,705,000

*\$1,300,000 in Federal funding pending at time of budget preparation

**OPEN SPACE CIP
29TH STREET SEA WALL AND BEACH ACCESS**

21-7000-7008

PROJECT DESCRIPTION:

This project funds design, permitting, and construction of a new sea wall and beach access ramp at 29th Street, including improved lifeguard vehicle access.

PROJECT STATUS:

Conceptual design and cost estimate completed in FY 2024-2025. Design and permitting is targeted to begin FY 2025-2026, with construction targeted for completion in winter/spring of FY 2026-2027.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier II Important Items. City Work Plan Reference No. 15.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
OPEN SPACE/ GENERAL FUND	\$50,000	\$50,000	\$1,265,000	\$-	\$1,365,000
IN-LIEU DEPOSIT	-	-	35,000	-	35,000
TOTAL	\$50,000	\$50,000	\$1,300,000	\$-	\$1,400,000

PROJECT DESCRIPTION:

This project provides for the design, permitting, and first phase of construction of drought tolerant landscaping and irrigation efficiency enhancements along four major arterial median segments (Camino del Mar (CDM) Medians from 15th Street to San Dieguito River Bridge and from 4th Street to 9th Street, Jimmy Durante Boulevard (JDB) / Via de la Valle Median Triangle, JDB Medians from San Dieguito Drive to CDM Merge).

PROJECT STATUS:

Landscaping palette and conceptual design completed in FY 2024-2025. Construction work to improve medians will be put on hold until budget is appropriated at a later time.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Pending City Council consideration.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
OPEN SPACE/ GENERAL FUND	\$115,000	\$-	\$-	\$1,640,000	\$1,755,000
TOTAL	\$115,000	\$-	\$-	\$1,640,000	\$1,755,000

PROJECT DESCRIPTION:

The City completes annual pavement rehabilitation projects with an ongoing program to preserve the integrity of the City’s roadways in conjunction with underlying infrastructure (water, wastewater, storm water, dry utilities) projects.

This project will complete a grind & overlay and structural repairs as needed to the pavement in Jimmy Durante Boulevard between the San Dieguito Bridge (north of the circle) and the southern side of the intersection at Via de la Valle. Bicycle and vehicular striping will be modified.

PROJECT STATUS:

During FY2024-2025, City staff worked with Del Mar Fairgrounds staff and the City’s Traffic Engineer to evaluate striping and pavement improvements on Jimmy Durante Blvd. Staff has a recommendation on striping improvements that will be presented to City Council. Construction work will be scheduled to minimize impact to special events at the Fairgrounds. Construction work is anticipated to begin in January 2026.

OPERATING EFFECT:

This project will have an impact to the Operating General Fund.

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference Nos. 25, 26.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
GENERAL FUND	\$551,290	\$1,657,750	\$-	\$-	\$2,209,040
SB1 (RMRA)	207,150	100,000	-	-	307,150
TRANSNET	518,000	131,000	-	-	649,000
MEASURE Q	91,000	45,500	-	-	136,500
SLFRF	162,310	-	-	-	162,310
RTCIP	-	36,000	-	-	36,000
TOTAL	\$1,529,750	\$1,970,250	\$-	\$-	\$3,500,000

**GENERAL CIP; MEASURE Q; TRANSNET; SB1 (RMRA)
STRATFORD COURT SOUTH PAVEMENT IMPROVEMENTS**

XX-7000-7009

PROJECT DESCRIPTION:

This project will replace pavement in the Stratford Court South area following the undergrounding project (Stratford Court South - UUD 1A). Work will include a grind & overlay for portions of Stratford Court from 4th Street to 12th Street, Little Orphan Alley, and Melanie Way. A sealing application for other streets within the undergrounding district with trench lines.

PROJECT STATUS:

Pavement improvements will occur in FY 2026-2027.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier II Not Mandated/Legally Required. City Work Plan Reference No. 17.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
GENERAL FUND	\$-	\$-	\$627,750	\$-	\$627,750
SB1 (RMRA)	-	-	100,000	-	100,000
TRANSNET	-	-	135,000	-	135,000
MEASURE Q	-	-	47,250	-	47,250
TOTAL	\$-	\$-	\$910,000	\$-	\$910,000

PROJECT DESCRIPTION:

This project will replace pavement in the Crest Canyon area following the undergrounding project (Crest Canyon - UUD X1A). Work will include a grind & overlay for portions with a low Pavement Condition Index on Zuni Drive, Avenida Primavera, and Serpentine Drive, and a sealing application for other streets within the undergrounding district with trench lines.

PROJECT STATUS:

Construction targeted after completion of the undergrounding district in FY 2027-2028.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier II Not Mandated/Legally Required. City Work Plan Reference No. 18.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
GENERAL FUND	\$-	\$-	\$-	\$260,750	\$260,750
TRANSNET	-	-	-	137,000	135,000
SB1 (RMRA)	-	-	-	100,000	100,000
MEASURE Q	-	-	-	47,250	47,250
TOTAL	\$-	\$-	\$-	\$545,000	\$545,000

PROJECT DESCRIPTION:

This project includes the replacement of the existing bridge on Camino del Mar over the San Dieguito River in accordance with Federal Highway Bridge Program requirements. The current budget will provide funding needed to complete permitting and final design in FY 2025-2026 and advertise for public bidding and begin construction in FY 2026-2027.

PROJECT STATUS:

Design documents are at 65% complete and most resource agency permits are completed. Design will be completed by December 2025. Caltrans review for construction approval and Construction Management procurement will begin in early 2026. Project construction scheduled to begin December 2026.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference No. 28.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
HIGHWAY BRIDGE PROGRAM – FEDERAL (88.53%)	\$2,510,500	\$1,035,800	\$13,279,500	\$45,858,540	\$62,684,340
COUNTY OF SAN DIEGO – LOCAL MATCH (11.47%)	325,260	134,200	1,720,500	3,292,944	5,472,904
FUNDING GAP	-	-	-	2,648,516	2,648,516
TOTAL	\$2,835,760	\$1,170,000	\$15,000,000	\$51,800,000	\$70,805,760

JIMMY DURANTE BLVD BLUFF REPAIRS AND STORM DRAIN INLET RESURFACING**PROJECT DESCRIPTION:**

This project expands the retaining structure that was engineered and constructed during the April 2019 Jimmy Durante Boulevard bluff failure. In addition, five nearby storm drain inlets along northbound Jimmy Durante Boulevard north of Luzon Avenue will be reconstructed.

PROJECT STATUS:

60% Engineering Design and draft CEQA Notice of Determination have been completed. Construction is scheduled from September through December 2025.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference No. 39.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
GENERAL FUND	\$331,360	\$500,000	\$-	\$-	\$831,360
GENERAL FUND/ INSURANCE REIMB	-	200,000	-	-	200,000
CLEAN WATER/ GENERAL FUND	-	390,000	-	-	390,000
TOTAL	\$331,360	\$1,090,000	\$-	\$-	\$1,421,360

**GENERAL CIP
SAN DIEGUITO DRIVE DEVELOPMENT**

40-7000-7048

PROJECT DESCRIPTION:

This project provides for the construction of San Dieguito Drive between Racetrack View Drive and Oribia Road as part of an approved assessment district. A portion of the costs will be reimbursed by residents over time.

PROJECT STATUS:

Construction is anticipated to be completed as part of the undergrounding project (Crest Canyon - UUD X1A) in FY 2025-2026.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference No. 14.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
GENERAL FUND	\$7,347	\$161,000	\$-	\$-	\$168,347
CIP RESERVE	-	900,000	-	-	900,000
ASSESSMENT DISTRICT	-	19,000*	-	-	19,000
TOTAL	\$7,347	\$1,080,000	\$-	\$-	\$1,087,347

*Approximately \$380,000 of the total project cost will be paid by an Assessment District over the next 20 years.

Special Projects

**CITY OF DEL MAR
FISCAL YEARS 2025-26 AND 2026-27
EXPENDITURE DETAIL**

FUND: 49		SPECIAL PROJECTS FUND					
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026	PROPOSED 2026-2027
FUND 49	<u>SPECIAL PROJECTS FUND</u>						
49-5101-3208	CITY ATTORNEY SERVICES	123,083	26,018	22,500	35,000	40,000	30,000
	CONTRACTUAL SERVICES	123,083	26,018	22,500	35,000	40,000	30,000
	<u>PROJECTS</u>						
49-8000-8003	HOUSING ELEMENT-5TH CYCLE	13,936	-	-	-	-	-
49-8000-8004	HOUSING ELEMENT-6TH CYCLE	35,445	5,165	50,000	50,000	-	-
49-8000-8008	SCOUP SAND REPLENISH PERMIT	88,399	100,021	40,000	40,000	10,000	-
49-8000-8011	NC/PC ZONE CODE AMENDMENT	-	-	15,000	15,000	-	-
49-8000-8013	FAIRGROUNDS AFFORDABLE HOUSING	-	6,969	689,531	689,531	-	-
49-8000-8014	SHORT TERM RENTAL ORDINANCE	-	111,787	30,240	30,240	110,000	-
49-8000-8017	TRAKIT UPGRADES	19,353	-	-	-	-	-
49-8000-8018	UPDATE SAFETY ELEMENT	-	-	48,500	48,500	-	-
49-8000-8019	PREPARE ENVIRO JUSTICE ELEMENT	-	-	5,000	5,000	-	-
49-8000-8020	AFFORDABLE HOUSING INCENTIVES	-	-	81,000	81,000	21,000	50,000
49-8000-8021	SB35 STREAMLINING PROCEDURES	-	-	1,500	1,500	-	-
49-8000-8022	OBJECTIVE DESIGN STANDARDS	-	89,908	16,092	16,092	-	-
49-8000-8023	AFFORDABLE HOUSING CITY-OWNED	-	15,801	-	-	900,000	3,100,000
49-8000-8024	DIGITAL ARCHIVING	4,281	5,909	-	-	-	-
49-8000-8026	ADU FACILIATION MEASURES	-	15,776	22,724	22,724	-	-
49-8000-8027	FAIR HOUSING AMENDMENTS	-	-	-	-	75,000	10,000
49-8000-8028	6TH CYCLE ZONING PROGRAMS	-	4,873	27,127	27,127	-	-
49-8000-8029	HOUSING ACCELERATION PROGRAM	167,445	40,404	17,060	17,060	-	-
49-8000-8030	TSVS ORDINANCE UPDATE	-	-	275,000	25,000	-	-
49-8000-8031	UPDATE PUBLIC TREE POLICY	-	-	52,000	52,000	-	-
49-8000-8032	SHORELINE/LIVING LEVEE	-	-	70,000	15,000	570,000	-
49-8000-8033	IMPLEMENT SOLAR ACCESS APP	-	-	5,000	5,000	-	-
49-8000-8034	REZONE N BLUFF/S STRATFORD	-	-	20,000	20,000	-	-
49-8000-8004	6TH CYCLE HOUSING ELEMENT-3B	-	-	-	-	-	-
49-8000-8035	CIVIC CENTER OUTDOOR LIGHTING	720	7,430	-	-	-	-
49-8000-80XX	ERP SYSTEM IMPLEMENTATION	-	-	50,000	50,000	200,000	200,000
49-8000-8XXX	CURBSIDE MANAGEMENT INVENTORY	-	-	-	-	137,000	-
49-8000-XXXX	CARMEL VALLEY PRECISE PLAN	-	-	-	-	20,000	-
49-8000-XXXX	LOT LINE ADJUSTMENT	-	-	-	-	10,000	-
	TOTAL PROJECTS	329,579	404,042	1,515,774	1,210,774	2,053,000	3,360,000
	TOTAL SPECIAL PROJECTS FUND	452,662	430,060	1,538,274	1,245,774	2,093,000	3,390,000

PROJECT DESCRIPTION:

Senate Bill 9 is a State Housing law that requires the City to allow lot splits and development of additional units on lots in certain single dwelling unit (R1) zones. The City Council adopted a SB 9 Implementing Ordinance/LCPA on June 19, 2023, that requires one low-income unit in each SB 9 project. An amending Ordinance is in process to accept changes required by the California Coastal Commission (CCC) as part of their conditional certification action on April 9, 2025, to harmonize State housing law with the environmental protections required by the Coastal Act and the City’s certified LCP. Implementation is required per Housing Element Program 6B.

PROJECT STATUS:

The City Council will consider introduction of an amending Ordinance on May 19, 2025. If introduced, a City Council second reading and Ordinance adoption hearing will occur on June 2, 2025. Final certification by the Coastal Commission is anticipated to occur in July 2025 at which time the regulations will take effect.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference No. 4.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
General Fund	\$46,000	\$-	\$-	\$-	\$46,000
TOTAL	\$46,000	\$-	\$-	\$-	\$46,000

PROJECT DESCRIPTION:

The City Council adopted an ADU Regulations Ordinance/LCPA on December 18, 2023. An amending Ordinance is in process with City Council to accept modifications required by the California Coastal Commission (CCC) as part of their conditional certification action on March 13, 2025. City Council adoption of the Ordinance introduced on April 21, 2025, will provide for final certification by the CCC.

The City is using free technical assistance from the San Diego Association of Government's regional Housing Acceleration Program (HAP) Technical Assistance program to conduct a community survey to solicit input on strategies to create ADU's for low income households and obtain professional third party consultant feedback to help the City prepare a Mid Cycle ADU Production Evaluation that accounts for data collected in the 2024 APR report to HCD and identifies potential new opportunities to create low income ADUs.

PROJECT STATUS:

The City Council will consider adoption of the amending Ordinance for the ADU Regulations Ordinance/LCPA on May 19, 2025. Final certification by the Coastal Commission is anticipated to occur in June 2025. The community survey associated with the Mid Cycle ADU Production Evaluation is posted on the City's website through May 28, 2025. Staff anticipates presenting the results of the survey and mid cycle evaluation to the City Council in June 2025.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference Nos. 5, 19.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
General Fund	\$38,500	\$-	\$-	\$-	\$38,500
TOTAL	\$38,500	\$-	\$-	\$-	\$38,500

PROJECT DESCRIPTION:

Utilize data from Phase II studies completed January 2023 to prepare Ordinance/LCPA creating an overlay zone to apply objective design standards and provide site-specific incentives for affordable housing projects on sites relied upon for the 6th Cycle Housing Element. Will involve discussion of potential options related to scale and compatibility of development that could occur. Action is required per Housing Element Program 1D due to production of less than 30 lower income units by April 2025. City staff will be seeking consultant assistance to prepare visual simulations (i.e., to show existing public scenic views and massing concepts).

PROJECT STATUS:

This project will require Planning Commission recommendation, City Council introduction and adoption of Ordinance, and Coastal Commission certification.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference No. 8.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
General Fund	\$81,000	\$21,000	\$50,000	\$-	\$152,000
TOTAL	\$81,000	\$21,000	\$50,000	\$-	\$152,000

**SPECIAL PROJECTS FUND
FAIRGROUNDS AFFORDABLE HOUSING**

49-8000-8013

PROJECT DESCRIPTION:

The City secured an Exclusive Negotiating Rights Agreement (ENRA) with the 22nd District Agricultural Association (DAA) in March 2024, related to the Housing Element Program 3A to develop at least 61 lower income units on the DAA property. City is utilizing findings of Phase I feasibility studies to assist DAA with preparation and processing of task orders and other tasks specified in the ENRA for site selection and negotiation of a lease agreement that aligns with the Fairgrounds strategic planning process.

PROJECT STATUS:

In-process, with City and Fairground’s staff continuing to implement the terms of ENRA. Next steps include the 22nd DAA site selection, with feasibility studies continuing through March 2026 to facilitate site selection and other due diligence studies for solicitation of affordable housing developer. The City is using SANDAG HAP Grant funds to pay for consultant work on these studies through March 31, 2026. This is a planned multi-year capital project with associated work that is anticipated to continue through 2031.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference No. 10.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
HAP Grant	\$338,960	\$-	\$-	\$-	\$484,705
TOTAL	\$338,960	\$-	\$-	\$-	\$484,705

**SPECIAL PROJECTS FUND
HOUSING ELEMENT 6TH CYCLE – AFFORDABLE HOUSING CITY-OWNED**

49-8000-8023

PROJECT DESCRIPTION:

In April 2025, the City applied for Cycle 6 Smart Growth Incentive Program (SGIP) funds to facilitate completion of feasibility and due diligence studies (supplemental economic studies, mobility access, environmental assessment, site design feasibility, view corridor analysis, infrastructure and utilities assessment); affordable housing developer selection, planning, engineering, and building plans; CEQA documentation and entitlements for City development project on City-owned vacant lot on 10th Street to develop 4-8 units for lower income households per Housing Element Program 3B. Additionally, staff will evaluate next steps for the 28th Street site.

PROJECT STATUS:

In-process and requires multiple steps. Grant funding will facilitate items included in description.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference No. 11.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
SGIP Grant	\$-	\$900,000	\$2,600,000	\$-	\$3,500,000
Housing Reserve	-	-	500,000	-	500,000
TOTAL	\$-	\$900,000	\$3,100,000	\$-	\$4,000,000

**SPECIAL PROJECTS FUND
REGULATION OF SHORT-TERM RENTALS**

49-8000-8014

PROJECT DESCRIPTION:

This project provides for the implementation of an Short-Term Rental (STR) administration platform including registration and permitting, maintaining an STR database, monitoring STR activity, compliance and code enforcement support, community outreach, and TOT remittance and auditing. On September 23, 2024, the City Council adopted a STR Ordinance/LCPA. Certification of the Ordinance/LCPA is currently pending with the California Coastal Commission (CCC). Final certification by the CCC is required for the regulations to take effect. Another element of this project is to prepare and process Resolution to establish a STR Permit Fee. Coordinate with Consultant to identify the associated cost for implementation of STR permit issuance, monitoring, and enforcement.

PROJECT STATUS:

RFP process to select consultant is in process. Ordinance adoption anticipated in Summer 2025.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference Nos. 1, 12, 13.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
General Fund	\$-	\$110,000	\$-	\$-	\$110,000
TOTAL	\$-	\$110,000	\$-	\$-	\$110,000

PROJECT DESCRIPTION:

Multiple General Plan Updates are required to be implemented in accordance with State law and the certified Housing Element, including the Safety Element, Environmental Justice Element, and Open Space Element.

The City must update the Safety Element per Housing Element and State law. Update correlates with other required updates relating to Fire Hazard Severity Zone Map Update, and 2025 California Building Code/Fire Code Regulations Updates.

The City must also create a new Environmental Justice Element per Housing Element.

By January 1, 2026, City must update Open Space Element per SB 1425 to address specified climate resilience and rewilding criteria to provide coordinated mitigation of impacts to new development.

PROJECT STATUS:

Planning and Fire Department staff are working with CalFire to finalize a draft Safety Element for public review and processing in addition to coordination on implementation of the new Fire Hazard Severity Map. All General Plan Updates will require Planning Commission recommendation and City Council approval to complete.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference Nos. 14, 15, 16.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
General Fund	\$48,500	\$-	\$-	\$-	\$48,500
TOTAL	\$48,500	\$-	\$-	\$-	\$48,500

**SPECIAL PROJECTS FUND
FAIR HOUSING AMENDMENTS**

49-8000-8027

PROJECT DESCRIPTION:

Multiple projects are necessary to implement fair housing requirements in the City’s certified Housing Element including:

Program 6B requires the City prepare and publish Fair Housing Materials in English and Spanish. Materials will be made available on the City’s website and to local non-profits.

Program 4A requires the City prepare and process an Ordinance/LCPA to clarify the residential care facilities land use type and bring the regulations into compliance with State Law.

Program 4B requires the City prepare and process an Ordinance/LCPA relating to various land use types (i.e., emergency shelters, transitional housing, supportive housing, and low barrier navigation centers) for compliance with State Law.

The Reasonable Accommodation Regulation Zone Code Amendment requires the City to prepare and process an Ordinance to create a new Del Mar Municipal Code Chapter to update the regulations applicable to requests for reasonable accommodations.

The City is using HAP Grant funds to implement these fair housing-related projects by March 2026.

PROJECT STATUS:

The projects that require Ordinances/LCPAs will require Planning Commission recommendations, City Council approvals, and Coastal Commission certification to complete.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier I Essential/Non-Discretionary. City Work Plan Reference Nos. 9, 17, 18, 20.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
HAP Grant	\$5,000	\$75,000	\$-	\$-	\$80,000
General Fund	-	-	10,000	-	10,000
TOTAL	\$5,000	\$75,000	\$10,000	\$-	\$90,000

**SPECIAL PROJECTS FUND
HOUSING ACCELERATION PROGRAM (HAP)**

49-8000-8029

PROJECT DESCRIPTION:

SANDAG awarded Cycle 2 HAP grant funding (October 2023) for implementation of the City's Housing Element including \$1.5 million capital funds for Fairgrounds Housing project and \$181,000 planning funds for Objective Design Standards and 4A/4B Supportive Housing and Fair Housing-related Ordinances and related tasks. Funding applies to work starting January 1, 2024. HAP grant funds must be expended by March 31, 2026.

PROJECT STATUS:

In-process. SANDAG approved funding in October 2023 including \$1.5 million capital funds for Fairgrounds Housing project and \$181,000 planning funds for Objective Design Standards and Supportive Housing. HAP grant funds must be expended by March 31, 2026.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier II Important Items. City Work Plan Reference No. 7.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
HAP Grant	\$-	\$-	\$-	\$-	\$-
TOTAL	\$-	\$-	\$-	\$-	\$-

PROJECT DESCRIPTION:

The City Council has requested that the TSVS Ordinance be reviewed and updated. Initial step is to process RFP and select consultant. Update will include community outreach/input, CEQA evaluation and preparation of a revised ordinance. Will require City Attorney assistance.

PROJECT STATUS:

In-process. The City Council identified Guiding Principles and Objectives in September 2024 and staff is preparing the Ordinance. Planning Commission review toward a recommendation is currently underway with City Council introduction and adoption anticipated in May/June 2025.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier II Important Items. City Work Plan Reference No. 8.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
General Fund	\$25,000	\$-	\$-	\$-	\$25,000
TOTAL	\$25,000	\$-	\$-	\$-	\$25,000

PROJECT DESCRIPTION:

Revise existing City tree policies for both public and private trees, with an overall goal of protecting and enhancing the City's urban forest tree canopy while managing the City's wildfire risk.

PROJECT STATUS:

Anticipated to start in Fiscal Year 2025-2026.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier II Important Items. City Work Plan Reference No. 9.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
General Fund	\$52,000	\$-	\$-	\$-	\$52,000
TOTAL	\$52,000	\$-	\$-	\$-	\$52,000

PROJECT DESCRIPTION:

SCOUP approval will allow the City to more readily accept beach quality sand for beach nourishment when available. Council adopted the SCOUP MND and CDP in August 2020 and secured final resource agency approvals in July 2024. Amended permit applications are required due to limitations placed on the initial permit issued by the United States Army Corps of Engineers (USACE). The permit issued by USACE in July 2024 impacted the feasibility of City implementation due to the restrictive limits on sediment quantities imposed and USACE's large volume sand placement in Encinitas and Solana Beach in 2024.

PROJECT STATUS:

In-process. Prior to addressing future local permitting needs, the City is working with Southern California Edison, lagoon manager of the San Dieguito Lagoon, and responsible federal and state resource agencies to address immediate needs related to existing conditions in the lagoon involving large volume accumulations of sand that resulted from the 2024 USACE project.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier II Important Items. City Work Plan Reference No. 10.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
General Fund	\$30,000	\$10,000	\$-	\$-	\$40,000
TOTAL	\$30,000	\$10,000	\$-	\$-	\$40,000

PROJECT DESCRIPTION:

City and San Dieguito River Park JPA are coordinating on a joint project to develop living levees and trails along the north and south banks of the San Dieguito River. State Parks awarded \$500,000 grant funding to City and \$1.3 million to the SDRP JPA. The City executed task orders with Dudek (\$500,000) and kicked off work in January 2025 to complete environmental, engineering, and permitting task orders. A MOU with SDRP JPA will be executed to facilitate completion of additional task orders using grant funds through June 2027. This effort correlates to new City CIP project.

PROJECT STATUS:

In-process through June 2027.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier II Important Items. City Work Plan Reference No. 11.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
Federal Grant	\$70,000	\$-	\$-	\$-	\$70,000
State Parks Grant	-	500,000	-	-	500,000
TOTAL	\$70,000	\$500,000	\$-	\$-	\$570,000

**SPECIAL PROJECTS FUND
CARMEL VALLEY PRECISE PLAN UPDATE**

49-8000-XXXX

PROJECT DESCRIPTION:

Comprehensive review and potential updates to the Carmel Valley Precise Plan (CVPP), through the appropriate process (entitlements, environmental review, public participation, etc.), as may be recommended by staff/City Attorney's office.

PROJECT STATUS:

The City Attorney has initiated the review of the CVPP. Should the CVPP need to be updated, a completion date of year-end 2025 is anticipated.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier II Important Items. City Work Plan Reference No. 12.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
General Fund	\$-	\$20,000	\$-	\$-	\$20,000
TOTAL	\$-	\$20,000	\$-	\$-	\$20,000

**SPECIAL PROJECTS FUND
LOT LINE ADJUSTMENT REGULATIONS**

49-8000-XXXX

PROJECT DESCRIPTION:

Evaluate updating lot line adjustment/lot consolidation regulations, with consideration of requiring a lot line adjustment parcel map for any lot line adjustments or lot consolidation. Update would require processing a Zone Code Amendment and preparing an Ordinance. Planning Commission recommendation and City Council introduction and adoption of Ordinance.

PROJECT STATUS:

Work has not yet started, anticipated to begin in Fiscal Year 2025-26.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier II Important Items. City Work Plan Reference No. 13.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
General Fund	\$-	\$10,000	\$-	\$-	\$10,000
TOTAL	\$-	\$10,000	\$-	\$-	\$10,000

**SPECIAL PROJECTS FUND
CITYWIDE CURBSIDE MANAGEMENT INVENTORY**

49-8000-XXXX

PROJECT DESCRIPTION:

Staff has identified a need to conduct a comprehensive curbside management inventory of all existing red curbs and "no parking" areas along public streets. Working with the City's traffic engineering consultant, staff will coordinate with the Fire Department to review intersections for accessibility and validate the City's existing red curbs. Finally, the data will be used to calculate the City's available parking supply to assist with compliance reporting requirements of the City's Coastal Development Permit.

PROJECT STATUS:

A scope of work and fee estimate has been prepared, with work anticipated to begin in Fiscal Year 2025-26.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier II Important Items. City Work Plan Reference No. 6.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
General Fund	\$-	\$137,000	\$-	\$-	\$137,000
TOTAL	\$-	\$137,000	\$-	\$-	\$137,000

PROJECT DESCRIPTION:

This project will replace the City's current financial system with a new Enterprise Resource Planning (ERP) system. The current system will sunset on March 1, 2027. To ensure timely selection and implementation of a new financial system, the solicitation process for a replacement ERP system began in mid-2024. The new ERP system will streamline and integrate various business processes, improving operational efficiency, data accuracy, and decision-making.

PROJECT STATUS:

A contract with the selected vendor is anticipated to be before Council in June 2025. Funding is for the phased implementation of core and optional modules beginning in FY 2025-26.

OPERATING EFFECT:

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

CITY COUNCIL GOALS & PRIORITIES:

Tier II Important Items. City Work Plan Reference No. 1.

FUNDING SOURCE	ADOPTED CARRYOVER FY 2024-25	PROPOSED FY 2025-26	PROPOSED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
General Fund	\$-	\$200,000	\$200,000	\$-	\$400,000
TOTAL	\$-	\$200,000	\$200,000	\$-	\$400,000

**City of Del Mar
Cash Flow Report
General Fund
Fiscal Year 2025-26 & 2026-27**

	Proposed Budget FY 2025-26	Proposed Budget FY 2026-27
	<hr/>	<hr/>
Total Revenue	23,394,220	24,592,090
Total Expenditures	18,305,490	18,904,230
Transfers		
RMRA Reimb	(100,000)	(100,000)
Gas Tax	910,700	789,610
Open Space	880,410	971,570
SLESF	(160,000)	(160,000)
Regional Comm	2,072	(2,949)
Housing Fund	-	-
Clean Water (non-CIP)	407,870	263,270
PEG Fee Reimb	(30,000)	(20,000)
Total Transfers	<hr/> 1,911,052	<hr/> 1,741,501
City Hall Debt	899,880	898,310
Cash Flow (before CIP & SP)	\$ 2,277,798	\$ 3,048,049
Transfer to CIP		
Open Space	50,000	1,265,000
General Fund	2,418,750	708,750
RTCIP	-	-
Clean Water	390,000	-
Total CIP	<hr/> 2,858,750	<hr/> 1,973,750
Transfer to Special Projects	298,000	790,000
Cash Flow (after CIP & SP)	\$ (878,952)	\$ 284,299
<u>Reserves</u>		
Contingency Reserves	4,412,072	4,244,746
Self-Insurance	300,000	300,000
Housing Reserves	1,900,000	1,650,000
Pension Reserves	5,031,894	5,281,894
Leave Liability	100,000	100,000
Equipment Replcement	549,342	502,342
Total Reserves	<hr/> 12,293,308	<hr/> 12,078,982
<u>Capital Reserve</u>		
Capital Reserve Transfer	\$ -	\$ 525,000
Capital Reserve Balance	\$ 2,250,000	\$ 2,775,000

CITY OF DEL MAR INVESTMENT POLICY Proposed Fiscal Year 2025-26



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1. Policy

The City of Del Mar shall invest public funds in such a manner as to comply with federal, state and local laws; ensure prudent money management; provide for daily cash flow requirements; and meet the objectives of the Policy, in priority order of Safety, Liquidity and Return on investment. In accordance with the Municipal Code of the City of Del Mar and under authority granted by the City Council, the City Manager is responsible for investing the unexpended cash in the City Treasury.

2. Scope

The investment policy applies to all investment activities and financial assets of the City of Del Mar as accounted for in the Annual Comprehensive Financial Report (ACFR). This policy is applicable, but not limited to, all funds listed below:

- General Fund
- Capital Funds
- Other Special Revenue Funds, Debt Service Funds, Internal Service Funds
- Any new fund created by the City Council unless specifically exempted.

3. Prudence

The standard of prudence to be used by the designated representative shall be the “prudent investor” standard and shall be applied in the context of managing the overall portfolio. Persons authorized to make investment decisions on behalf of local agencies investing public funds are trustees and therefore fiduciaries subject to the prudent investor standard which states, “When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency”.

The City Manager and designated investment officers assigned to manage the investment portfolio, acting within the intent and scope of the investment policy and other written procedures and exercising due diligence, shall be relieved of personal responsibility and liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.

4. Objectives

The City’s primary investment objectives, in order of priority, shall be:

1. Safety: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation

of capital in the overall portfolio. The City shall seek to preserve principal by mitigating the two types of risk: credit risk and market risk.

- a. Credit risk, defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by investing in issuers that carry the direct or implied backing of the U.S. Government (including, but not limited to, the U.S. Treasury, U.S. Government Agencies, and federally insured banks). The portfolio will be diversified so that the failure of any one issuer does not unduly harm the City's capital base and cash flow.
 - b. Market risk, (aka "interest rate risk") defined as market value fluctuations due to overall changes in the general level of interest rates shall be mitigated by limiting the maximum maturity of any one security to five years, structuring the portfolio based on historic and current cash flow analysis eliminating the need to sell securities prior to maturity and avoiding the purchase of long-term securities for the sole purpose of short-term speculation. Moreover, it is the City's full intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal dollars. Limited exceptions will be granted for security swaps that would improve the portfolio's yield and/or credit quality.
2. Liquidity: The City's investment portfolio will remain sufficiently liquid to enable the City of Del Mar to meet all operating requirements which might be reasonably anticipated.
 3. Return on Investments: The City's investment portfolio shall have the objective of attaining a comparative performance measurement or an acceptable rate of return throughout budgetary and economic cycles. These measurements should be commensurate with the City's investment risk constraints identified in this Investment Policy and the cash flow characteristics of the portfolio.

5. Delegation of Authority

The Municipal Code of the City of Del Mar and the authority granted by City Council assign the responsibility of investing unexpended cash to the City Manager. Daily management responsibility of the investment program may be delegated to the Finance Director or Finance Manager, who shall establish procedures for the operation consistent with this investment policy.

6. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that conflicts with proper execution of the investment program or impairs their ability to make impartial investment decisions. Additionally, the City Manager and the Finance Director or Finance Manager are required to annually file applicable financial disclosures as required by the Fair Political Practices Commission (FPPC). Furthermore,



Investment officials must refrain from undertaking personal investment transactions with the same individual(s) employed by the financial institution with whom business is conducted on behalf of the City.

7. Authorized Dealers and Institutions

The Finance Director or Finance Manager will maintain a list of approved financial institutions authorized to provide investment services to the public agency in the State of California. These may include “primary” dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). Best practices include the following: 1) A determination that all approved broker/dealer firms, and individuals covering the public agency, are reputable and trustworthy; 2) the broker/dealer firms should have the ability to meet all their financial obligations in dealing with the Public Agency; 3) the firms, and individuals covering the agency, should be knowledgeable and experienced in Public Agency investing and the investment products involved; 4) no public deposit shall be made except in a qualified public depository as established by the established state laws; 4) all financial institutions and broker/dealers who desire to conduct investment transactions with the public agency may supply the Finance Director or Finance Manager with audited financial statements, proof of FINRA certification, trading resolution, proof of State of California registration, a completed broker/dealer questionnaire, certification of having read the Public Agency’s investment policy and depository contracts.

The Finance Director or Finance Manager may conduct an annual review of the financial condition and registrations of qualified dealers & institutions.

8. Authorized and Suitable Investments

Investment of City funds is governed by the California Government Code Sections 53600 et seq. Within the context of the limitations, the following investments are authorized, as further limited herein:

1. United States Treasury Bills, Bonds, and Notes or those for which the full faith and credit of the United States are pledged for payment of principal and interest. There is no percentage limitation of the portfolio that can be invested in this category, although a five-year maturity limitation is applicable.
2. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.
3. Local Agency Investment Fund (LAIF), which is a State of California managed investment pool, and the San Diego County Investment Pool, may be used up to the maximum permitted by California State Law. A review of the pool/fund is required when part of the list of authorized investments, with the knowledge that

the pool/fund may include some investments allowed by statute but not explicitly identified in this investment policy.

Additionally, shares of beneficial interest issued by a joint powers authority organized pursuant to CA Code (Section 6509.7) that invests in the securities and obligations in compliance with CA Code 53601 (subsection 'a' to 'r', inclusive) are also authorized. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment adviser that meets all of the following criteria:

- The adviser is registered or exempt from registration with the Securities and Exchange Commission.
 - The adviser has not less than five years of experience investing in the securities and obligations authorized in CA Code (subsection 'a' to 'r', inclusive).
 - The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).
4. Negotiable Certificates of Deposit issued by nationally or state-chartered banks (FDIC insured institutions) or state or federal savings institutions. Purchases of negotiable certificates of deposit may not exceed 30% of total portfolio. Principal and accrued interest on these investments must not exceed the \$250,000 FDIC insurance limit. A maturity limitation of five years is applicable.
 5. Time deposits or placement service deposits, non-negotiable and collateralized in accordance with the California Government Code, may be purchased through banks or savings and loan associations. Since time deposits are not liquid, no more than 50% of the investment portfolio may be invested in this investment type. A maturity limitation of five years is applicable. Effective January 1, 2020, no more than 50 percent of the agency's money may be invested in deposits, including certificates of deposit, through a placement service as authorized under Section 53601.8 (excludes negotiable certificates of deposit authorized under Section 53601(i)). On January 1, 2026, the maximum percentage of the portfolio reverts back to 30 percent. Investments made pursuant to Section 53635.8 remain subject to a maximum of 30 percent of the portfolio.
 6. Various daily money market funds administered for or by trustees, paying agents and custodian banks contracted by the City of Del Mar may be purchased as allowed under the State of California Government Code. Only funds holding U.S. Treasury or Government agency obligations can be used.

7. Medium-term notes, defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. 30% limit of agency's moneys; 10% limit per issuer. Rated "A" or its equivalent or better by an NRSRO.
8. Commercial paper of "prime" quality of the highest ranking or of the highest letter and number rating as provided for by a nationally recognized statistical rating organization (NRSRO). Maximum maturity of 270 days; 25% limit of agency's moneys, may invest no more than 10 percent of its total investment assets in the commercial paper of any single issuer.
9. Bankers' acceptances, otherwise known as bills of exchange or time drafts, that are drawn on and accepted by a commercial bank. Maturity not to exceed 180 days; 40% limit of agency's moneys; 30% limit per bank.
10. Repurchase Agreements, or reverse repurchase agreements or securities lending agreements of securities authorized by this section, as long as the agreements are subject to this subdivision, including the delivery requirements specified in CA government code. Term not to exceed one year; Securities must be valued at 102% or greater of the funds borrowed against those securities and the value shall be adjusted no less than quarterly.
11. Shares of beneficial interest (Mutual Funds) issued by diversified management companies that invest in the securities and obligations as authorized by Section 53601, subdivisions (a) to (k), inclusive, and subdivisions (m) to (q), inclusive, and that comply with the investment restrictions. No more than 10 percent of the agency's funds may be invested in shares of beneficial interest of any one mutual fund.
12. Supranationals-United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank, with a maximum remaining maturity of five years or less, and eligible for purchase and sale within the United States. Investments under this subdivision shall be rated in a rating category of "AA" or its equivalent or better by an NRSRO and shall not exceed 30 percent of the agency's moneys that may be invested.

The following summary of maximum percentage limits, by instrument, are established for the City's investment portfolio:

Authorized Investment Type	Government Code	Maximum Maturity	Minimum Credit Quality	Maximum in Portfolio	Maximum Investment in One Issuer
Treasury Obligations (bills, notes, & bonds)	53601(b)	5 Years	N/A	100%	N/A
US Government Agency and Federal Agency Securities	53601(f)	5 Years	N/A	100%	N/A
Local Agency Investment Fund (LAIF)	16429.1	Upon Demand	N/A	As permitted by LAIF (currently \$65 million per account)	N/A
San Diego County Investment Pool	53684	Upon Demand	N/A	As permitted by County Treasurer (currently no limit)	N/A
Joint Powers Authority Pool	53601(p)	N/A	See § 8.3 (above)	As permitted by each JPA	N/A
Negotiable Certificates of Deposit	53601(i)	5 Years	N/A	30%	N/A
Placement Service Deposits	53601.8 and 53635.8	5 Years	N/A	50%	N/A
Medium-term notes	53601(k)	5 Years	Rated "A" or its equivalent or better by an NRSRO	30%	10%
Commercial paper	53601(h)	270 Days	Highest ranking or of the highest letter and number rating as provided for by a nationally recognized statistical rating organization (NRSRO)	25%	10%
Bankers' Acceptances	53601(g)	180 Days	N/A	40%	30%
Repurchase Agreements	53601(j)	1 Year	N/A	N/A	N/A



Shares of beneficial interest (Mutual Funds)	53601(l)	N/A	Highest ranking or highest letter and numerical rating by not less than two NRSROs	20%	10%
Supranationals	53601(q)	5 Years	Rated "AA" or its equivalent or better by an NRSRO	30%	N/A

9. Review of Investment Portfolio

The securities held by the City of Del Mar must be in compliance with Section 8.0 “Authorized and Suitable Investments” at the time of purchase. The Finance Director or Finance Manager should review the portfolio (at least annually) to identify those securities that do not comply.

The Finance Director or Finance Manager should establish procedures to report any major and critical incidences of noncompliance identified through the review of the portfolio.

10. Investment Pools / Money Market Funds

A thorough investigation of the investment pool/money market fund is required prior to investing, and on a continual basis. Best efforts will be made to acquire the following information:

1. A description of eligible investment securities, and a written statement of investment policy and objectives.
2. A description of interest calculations and how it is distributed, and how gains and losses are treated.
3. A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced and the program audited.
4. A description of who may invest in the program, how often, and what size deposit and withdrawal are allowed.
5. A schedule for receiving statements and portfolio listings.
6. Are reserves, retained earnings, etc. utilized by the pool/fund?
7. A fee schedule, and when and how it is assessed.
8. Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

11. Collateralization

Collateralization will be required on two types of investments: non-negotiable certificates of deposit and repurchase (and reverse repurchase) agreements. To anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value for non-negotiable certificate of deposit and 102% for reverse repurchase agreements of principal and accrued interest.

Collateral will always be held by an independent third party with whom the entity has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity and retained.

The City may waive the collateralization requirements for any portion of the deposit that is covered by Federal Deposit Insurance.

12. Safekeeping and Custody

All security transactions shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third-party custodian designated by the Finance Director or Finance Manager and evidenced by safekeeping receipts.

13. Diversification

The City shall diversify the investments within the portfolio to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions, or maturities. To promote diversification, no more than 5% of the portfolio may be invested in the securities of any one issuer, regardless of security type, excluding U.S. Treasuries, federal agencies, and pooled investments such as LAIF, money market funds, or local government investment pools.

14. Maximum Maturities

To the extent possible, the City of Del Mar will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than 5 years from the date of purchase. Any investment longer than 5 years must be done with advance permission from City Council.

15. Internal Controls

The Finance Director or Finance Manager is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City of Del Mar are protected from loss, theft, fraud or misuse.

Separation of functions between the Finance Director or Finance Manager, and the Finance Officer is designed to provide an ongoing internal review to prevent the potential for converting assets or concealing transactions.

Investment decisions are made by the City Manager, executed by the third party administrator and confirmed by the Finance Director or Finance Manager. All wire transfers initiated by the Finance Officer must be reconfirmed by the appropriate financial

institution to the Finance Director or Finance Manager. Proper documentation obtained from confirmation and cash disbursement wire transfers is required for each investment transaction. Timely bank reconciliation is conducted to ensure proper handling of all transactions.

The investment portfolio and all related transactions are reviewed and balanced to appropriate general ledger accounts by the Finance Officer on a monthly basis. An independent analysis by an external auditor shall be conducted annually to review and perform procedure testing on the City's cash and investments that have a material impact on the financial statements. The Finance Director or Finance Manager shall review and assure compliance with investment process and procedures.

16. Performance Standards

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs.

The City intends to spread its investments relatively evenly between 0 and 5 years and hold those investments to maturity. The City will attempt to limit its authorized investments to the safest end of the investment spectrum—debt issued by the U.S. Treasury, U.S. Government Agencies, and debt that is federally insured (see section 8.0 Authorized and Suitable Investments, above, for a complete list of authorized investments).

Therefore, an appropriate performance benchmark will be a Constant Treasury Maturity Rate consistent with the weighted average maturity of the portfolio. The City recognizes that benchmarks may change over time based on changes in market conditions or cash flow requirements.

17. Reporting

The Finance Director or Finance Manager shall review and render quarterly reports to the City Council that include the following information:

- Investment type (e.g. U.S. Treasury Note, U.S. Government Agency Bond)
- Name of the issuer (e.g. Federal Farm Credit Bank, Federal Home Loan Bank)
- Maturity date
- Yield to maturity
- Current market value and source of market value
- Par and dollar amount for each security the City has invested in
- Par and dollar amount on any money held by the City (e.g. LAIF balance, Cash Balance).

The report shall also include a description of any of the City's funds, investments, or programs that are under the management of contracted parties, including lending programs.

The quarterly report shall state compliance of the portfolio to the investment policy, or manner in which the portfolio is not in compliance.

The quarterly report shall include a statement denoting the ability of the City to meet its expenditure requirements for the next six months or provide an explanation as to why sufficient money shall (or may not) be available.

The quarterly reports shall be placed on the City Council meeting agenda for its review and approval no later than 45 days after the quarter ends. If there are no Council meetings within the 45-day period, the quarterly report shall be presented to the Council at the soonest possible meeting thereafter.

18. Investment Policy Adoption

The City of Del Mar investment policy shall be adopted by resolution of the City Council. The policy shall be reviewed annually by the City Council and any modifications made thereto must be approved by the City Council.

The Finance Director or Finance Manager shall establish written investment policy procedures for the operation of the investment program consistent with this policy. The procedures should include reference to: safekeeping, master repurchase agreements, wire transfer agreements, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the City of Del Mar.

19. Glossary of Terms in this Policy

Accrued Interest: Interest earned but not yet received.

Annual Comprehensive Financial Report (ACFR): The official annual financial report for the City. It includes five combined statements and basic financial statements for each individual fund and account group prepared in conformity with Generally Accepted Accounting Principles (GAAP).

Bankers' Acceptances: Also known as bills of exchange or time drafts, are short-term debt instruments that are issued by a borrower (typically a business) and are guaranteed by a commercial bank. These instruments are used primarily in international trade to finance the purchase of goods or services.

Bond: A financial obligation for which the issuer promises to pay the bondholder a specified stream of future cash flows, including periodic interest payments and a principal repayment.

Bond Swap: Selling one bond issue and buying another at the same time in order to create an advantage for the investor. Some benefits of swapping may include tax-deductible losses, increased yields, and an improved quality portfolio.

Broker: In securities, the intermediary between a buyer and a seller of securities. The broker, who usually charges a commission, must be registered with the exchange in which he or she is trading, accounting for the name registered representative.

Certificate of Deposit: A deposit insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) at a set rate for a specified period of time.

Collateral: Securities, evidence of deposit or pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposit of public moneys.

Constant Maturity Treasury (CMT): An average yield of a specific Treasury maturity sector for a specific time frame. This is a market index for reference of past direction of interest rates for the given Treasury maturity range.

Custody: A banking service that provides safekeeping for the individual securities in a customer's investment portfolio under a written agreement that also calls for the bank to collect and pay out income, to buy, sell, receive and deliver securities when ordered to do so by the principal.

Delivery vs. Payment (DVP): Delivery of securities with a simultaneous exchange of money for the securities.

Diversification: Dividing investment funds among a variety of securities offering independent returns and risk profiles.

Federal Deposit Insurance Corporation (FDIC): Insurance provided to customers of a subscribing bank that guarantees deposits to a set limit (currently \$250,000) per account.

Interest Rate: The annual yield earned on an investment, expressed as a percentage.

Liquidity: Refers to the ability to rapidly convert an investment into cash.

Market Value: The price at which a security is trading and could presumably be purchased or sold.

Maturity: The date upon which the principal or stated value of an investment becomes due and payable.

Portfolio: Collection of securities held by an investor.

Primary Dealer: A group of government securities dealers that submit daily reports of market activity and security positions held to the Federal Reserve Bank of New York and are subject to its informal oversight.

Purchase Date: The date in which a security is purchased for settlement on that or a later date.

Rate of Return: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

Risk: Degree of uncertainty of return on an asset. **Safekeeping:** See Custody.

Settlement Date: The date on which a trade is cleared by delivery of securities against funds.

Time Deposit: A deposit in an interest-paying account that requires the money to remain on account for a specific length of time. While withdrawals can generally be made from a passbook account at any time, other time deposits, such as certificates of deposit, are penalized for early withdrawal.

Treasury Obligations: Debt obligations of the U.S. Government that are sold by the Treasury Department in the forms of bills, notes, and bonds. Bills are short-term obligations that mature in one year or less. Notes are obligations that mature between one year and ten years. Bonds are long-term obligations that generally mature in ten years or more.

U.S. Government Agencies: Instruments issued by various US Government Agencies most of which are secured only by the credit worthiness of the particular agency.

Yield: The rate of annual income return on an investment, expressed as a percentage. It is obtained by dividing the current dollar income by the current market price of the security.

Yield to Maturity: The rate of income return on an investment, minus any premium or plus any discount, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond, expressed as a percentage.

20. Glossary of General Investment Terms

Active Deposits: Funds that are immediately required for disbursement.

Amortization: An accounting practice of gradually decreasing (increasing) an asset's book value by spreading its depreciation (accretion) over a period of time.

Asked Price: The price a broker dealer offers to sell securities. **Basis Point:** One basis point is one hundredth of one percent (.01). **Bid Price:** The price a broker / dealer offers to purchase securities.

Book Entry Securities: Securities, such stocks held in "street name," that are recorded in a customer's account, but are not accompanied by a certificate. The trend is toward a certificate-free society to cut down on paperwork and to diminish investors' concerns about the certificates themselves. All the large New York City banks, including those that handle the bulk of the transactions of the major government securities dealers, now clear most of their transactions with each other and with the Federal Reserve through the use of automated telecommunications and the "book-entry" custody system maintained by the Federal Reserve Bank of New York. These banks have deposited with the Federal Reserve Bank a major portion of their government and agency securities holdings, including securities held for the accounts of their customers or in a fiduciary capacity for

the City. Virtually all transfers for the account of the banks, as well as for the government securities dealers who are their clients, are now effected solely by bookkeeping entries. The system reduces the costs and risks of physical handling and speeds the completion of transactions.

Book Value: The value at which a debt security is shown on the holder's balance sheet. Book value is acquisition cost less amortization of premium or accretion of discount.

Bullet Bond: See “*Non-callable Bond.*”

Callable Bond: A debit obligation where the bond issuer (i.e. borrower) has the option to *call the bond* or pay it off early (before the scheduled maturity date). For instance, a 5-year bond might be “callable quarterly”—meaning that, although the bond has a scheduled end date 5 years from now, it could end in 3 months (and every 3 months after that, until the scheduled maturity date).

Coupon: The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value.

Credit Analysis: A critical review and appraisal of the economic and financial conditions or of the ability to meet debt obligations.

Current Yield: The interest paid on an investment expressed as a percentage of the current price of the security.

Discount: The difference between the cost of a security and its value at maturity when quoted at lower than face value.

Duration: The weighted average maturity of a bond's cash flow stream, where the present value of the cash flows serve as the weights; the future point in time at which on average, an investor has received exactly half of the original investment, in present value terms; a bond's zero-coupon equivalent; the fulcrum of a bond's present value cash flow time line.

Fannie Mae: Trade name for the Federal National Mortgage Association (FNMA), a U.S. sponsored corporation.

Federal Reserve System: The central bank of the U.S. that consists of a seven member Board of Governors, 12 regional banks and approximately 8,000 commercial banks that are members.

Fed Wire: A wire transmission service established by the Federal Reserve Bank to facilitate the transfer of funds through debits and credits of funds between participants within the Fed system.

Freddie Mac: Trade name for the Federal Home Loan Mortgage Corporation (FHLMC), a U.S. sponsored corporation.

Investment Agreements: An agreement with a financial institution to borrow public funds subject to certain negotiated terms and conditions concerning collateral, liquidity and interest rates.

Nationally Recognized Statistical Rating Organizations (NRSRO): A U.S. Securities & Exchange Commission registered agency that assesses the creditworthiness of an entity or specific security. NRSRO typically refers to Standard and Poor's Ratings Services, Fitch Ratings, Inc. or Moody's Investors Services.

New Issue: Term used when a security is originally "brought" to market.

Non-callable Bond: Also known as, "*Bullet Bond.*" A non-callable bond is a debt obligation where the bond issuer does not have the option to "call the bond" i.e.-end the bond before the scheduled maturity date.

Perfect Delivery: Refers to an investment where the actual security or collateral is held by an independent third party representing the purchasing entity.

Repurchase Agreement (REPO): A transaction where the seller (bank) agrees to buy back from the buyer (City) the securities at an agreed upon price after a stated period of time.

Reverse Repurchase Agreement (REVERSE REPO): A transaction where the seller (City) agrees to buy back from the buyer (bank) the securities at an agreed upon price after a stated period of time.

Secondary Market: A market made for the purchase and sale of outstanding issues following the initial distribution.

Yield Curve: The yield on bonds, notes or bills of the same type and credit risk at a specific date for maturities up to thirty years.

City of Del Mar
Summary of Cash and Investments for the Quarter Ended March 31, 2025

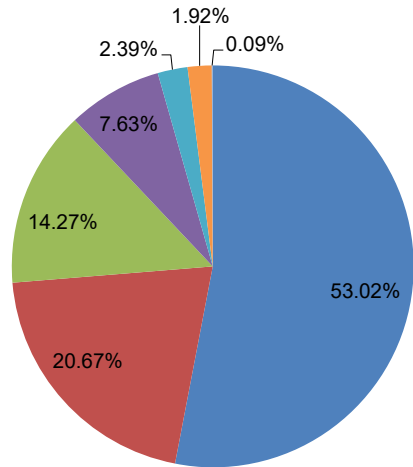
Portfolio Assets	Par Value (1)	Market Value (2)	Book Value (3)	% of Portfolio
Cash & Investments Held by City				
Investment Portfolio				
Managed Investments				
U.S. Bank Custodial Cash Account	\$ 36,564	\$ 36,564	\$ 36,564	0.09%
U.S. Treasury Bill/ Note	21,532,000	21,143,482	21,054,466	53.02%
Federal Agency Bond	952,000	949,144	951,113	2.39%
Certificate of Deposit	5,667,000	5,595,902	5,667,000	14.27%
Managed Investments Subtotal	\$ 28,187,564	\$ 27,725,093	\$ 27,709,143	69.77%
Pooled Investments				
State of CA Local Agency Investment Fund	\$ 8,210,598	\$ 8,210,598	\$ 8,210,598	20.67%
County Investment Pool	3,030,308	3,030,308	3,030,308	7.63%
Pooled Investments Subtotal	\$ 11,240,906	\$ 11,240,906	\$ 11,240,906	28.30%
Investment Portfolio Subtotal	\$ 39,428,470	\$ 38,965,999	\$ 38,950,049	98.08%
Cash/Time Deposits	\$ 763,685	\$ 763,685	\$ 763,685	1.92%
Funds Available for Investment	\$ 40,192,155	\$ 39,729,684	\$ 39,713,734	100.00%
Accrued Interest	\$ 104,978	\$ 104,978	\$ 104,978	
Total Cash & Investments Held by City	\$ 40,297,133	\$ 39,834,662	\$ 39,818,712	

Notes:

1. Par value is the principal amount of the investment on maturity.
2. Market values contained herein are received from sources we believe are reliable; however, we do not guarantee their accuracy.
3. Book value is par value of the security plus or minus any premium or discount on the security.

**City of Del Mar
Investment Report for the Quarter Ended March 31, 2025**

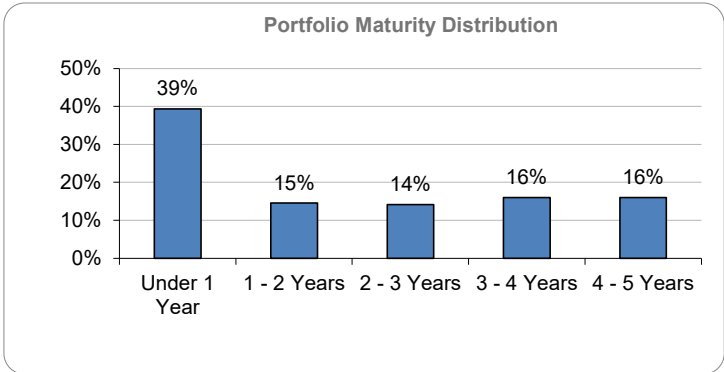
Investment Portfolio Summary and Key Statistics



- U.S. TREASURY BILL/NOTE
- STATE OF CA LOCAL AGENCY INVESTMENT FUND
- CERTIFICATE OF DEPOSIT
- COUNTY INVESTMENT POOL
- FEDERAL AGENCY BOND
- CASH/TIME DEPOSITS
- INVESTMENT CASH ACCOUNT

Portfolio Key Statistics		
PAR Value	\$	39,428,470
Book Value (COST)	\$	38,950,049
Market Value	\$	38,965,999
Weighted Average Maturity (in years)		1.96
Weighted Yield to Maturity*		3.80%

*Note: Cash/time deposits not included in WYTM



U.S. Treasury Yields - Quarterly Comparison

Maturity	Mar 2025	Dec 2024	Change
3-Month	4.32%	4.37%	-0.05%
1-Year	4.03%	4.16%	-0.13%
2-Year	3.89%	4.25%	-0.36%
3-Year	3.89%	4.27%	-0.38%
5-Year	3.96%	4.38%	-0.42%
10-Year	4.23%	4.58%	-0.35%

Avg Duration of LAIF & SD County Invest. Pool

Account	Years
LAIF	0.67
SD County Investment Pool	1.06

Portfolio Maturity	PAR Maturing	% Maturing
Under 1 Year	\$ 11,064,000	39%
1 - 2 Years	\$ 4,097,000	15%
2 - 3 Years	\$ 3,991,000	14%
3 - 4 Years	\$ 4,499,000	16%
4 - 5 Years	\$ 4,500,000	16%
Total	\$ 28,151,000	100%

2-Year U.S. Treasury Yield - Historical Data

Mar 2025	Mar 2024	Mar 2023	Mar 2022
3.89%	4.59%	4.06%	2.28%

Interest Earnings	FY 23-24	FY 24-25	Change
Jan	\$ -	\$ 124,043	\$ 124,043
Feb	\$ -	\$ 113,876	\$ 113,876
Mar	\$ -	\$ 131,428	\$ 131,428
Total for Quarter	\$ -	\$ 369,347	\$ 369,347

Note: Interest Earnings figures do not include capital gains or losses

Note: Weighted Average will change when bond is purchased, sold or matured

CITY OF DEL MAR
CERTIFICATE OF DEPOSITS (with U.S. BANK)
As of March 31, 2025

Security Description	CUSIP	PAR AMOUNT	YTM (Yield to Maturity)	Annualized Rate of Return	Portfolio Weighting	Weighted YTM	MATURITY DATE
Cross River Bank NJ	227563CJ0	\$ 240,000	4.850%	4.850%	0.85%	0.041%	5/19/2025
Capital One	14042RRL7	\$ 245,000	3.100%	3.100%	0.87%	0.027%	5/25/2025
Chartway FCU	16141BAK7	\$ 200,000	5.250%	5.250%	0.71%	0.037%	8/1/2025
BMW Bank North America	05580AXF6	\$ 249,000	0.500%	0.500%	0.88%	0.004%	9/25/2025
Texas Exchange Bank Crowley	88241TJN1	\$ 225,000	0.600%	0.600%	0.80%	0.005%	11/25/2025
Trustone Financial Credit Union	89841MBZ9	\$ 240,000	4.400%	4.400%	0.85%	0.038%	12/12/2025
BMO Harris Bank NA	05600XBV5	\$ 200,000	0.550%	0.550%	0.71%	0.004%	2/18/2026
Bank United NA	066519QV4	\$ 200,000	0.950%	0.950%	0.71%	0.007%	4/14/2026
UBS Bank USA	90348JPE1	\$ 248,000	0.900%	0.900%	0.88%	0.008%	7/8/2026
Synchrony Bank Draper	87165FA38	\$ 200,000	0.950%	0.950%	0.71%	0.007%	9/17/2026
Hapo Community Credit Union	41138NAD0	\$ 240,000	5.400%	5.400%	0.85%	0.046%	9/29/2026
State Bank of India New York	856285YH8	\$ 248,000	1.150%	1.150%	0.88%	0.010%	10/29/2026
Austin Felco Fed Credit Union	052392EA1	\$ 249,000	4.300%	4.300%	0.88%	0.038%	12/14/2026
Greenstate Cr Un Liberty	39573LCE6	\$ 248,000	1.350%	1.350%	0.88%	0.012%	1/14/2027
American Express National Bank	02589ABQ4	\$ 247,000	2.000%	2.000%	0.88%	0.018%	3/9/2027
Capital One Bank (USA) NA	14042TFJ1	\$ 245,000	2.700%	2.700%	0.87%	0.023%	4/13/2027
Discover Bank	254673G83	\$ 246,000	3.150%	3.150%	0.87%	0.028%	6/14/2027
Preferred Bank LA CA	740367QF7	\$ 248,000	4.000%	4.000%	0.88%	0.035%	9/30/2027
Liberty First Credit Union	530520AK1	\$ 200,000	4.700%	4.700%	0.71%	0.033%	8/7/2028
Bank of America NA	06051XDT6	\$ 200,000	5.000%	5.000%	0.71%	0.036%	5/22/2026
Goldman Sachs Bank	38150VUZ0	\$ 240,000	5.050%	5.050%	0.85%	0.043%	6/11/2026
Somerset Tr Co Pa	835104CW8	\$ 249,000	4.050%	4.050%	0.88%	0.036%	11/13/2028
M1 Bk MacKs Creek Mo	55316CDJ2	\$ 67,000	4.050%	4.050%	0.24%	0.010%	9/24/2026
Bradesco Bk Coral Gables Bk	10421ABM8	\$ 244,000	4.100%	4.100%	0.87%	0.036%	9/28/2026
Merrick Bk South Jordan Utah	59013K6K7	\$ 249,000	4.050%	4.050%	0.88%	0.036%	9/28/2026
		\$ 5,667,000.00	3.084%	3.084%	20.13%	0.616%	

UNITED STATES TREASURY BILLS (with U.S. BANK)
As of March 31, 2025

Security Description	CUSIP	PAR AMOUNT	YTM (Yield to Maturity)	Annualized Rate of Return	Portfolio Weighting	Weighted YTM	MATURITY DATE
U.S. Treasury Bill	912797MV6	\$ 1,020,000	4.290%	4.290%	3.62%	0.155%	04/03/2025
U.S. Treasury Bill	912797NV5	\$ 4,085,000	4.239%	4.239%	14.51%	0.615%	06/20/2025
U.S. Treasury Bill	912797NL7	\$ 4,160,000	4.206%	4.206%	14.78%	0.622%	11/28/2025
U.S. Treasury Bill	91282CLY5	\$ 250,000	4.230%	4.230%	0.89%	0.038%	11/30/2026
U.S. Treasury Note	91282CHK0	\$ 1,000,000	3.790%	3.790%	3.55%	0.135%	06/30/2028
U.S. Treasury Note	91282CHQ7	\$ 1,000,000	3.790%	3.790%	3.55%	0.135%	07/31/2028
U.S. Treasury Note	91282CHX2	\$ 800,000	3.790%	3.790%	2.84%	0.108%	08/31/2028
U.S. Treasury Note	91282CCY5	\$ 1,000,000	3.790%	3.790%	3.55%	0.135%	09/30/2028
U.S. Treasury Note	91282CDF5	\$ 250,000	3.840%	3.840%	0.89%	0.034%	10/31/2028
U.S. Treasury Note	91282CEV9	\$ 1,000,000	3.810%	3.810%	3.55%	0.135%	06/30/2029
U.S. Treasury Note	91282CFC0	\$ 1,000,000	3.810%	3.810%	3.55%	0.135%	07/31/2029
U.S. Treasury Note	91282CLK5	\$ 1,000,000	3.810%	3.810%	3.55%	0.135%	08/31/2029
U.S. Treasury Note	91282CLN9	\$ 1,000,000	3.820%	3.820%	3.55%	0.136%	09/30/2029
U.S. Treasury Note	91282CFT3	\$ 500,000	3.830%	3.830%	1.78%	0.068%	10/31/2029
U.S. Treasury Note	91282CHU8	\$ 700,000	4.000%	4.000%	2.49%	0.099%	08/15/2026
U.S. Treasury Note	912828YQ7	\$ 267,000	3.960%	3.960%	0.95%	0.038%	10/31/2026
U.S. Treasury Note	91282CFB2	\$ 1,000,000	3.920%	3.920%	3.55%	0.139%	07/31/2027
U.S. Treasury Note	91282CFH9	\$ 1,000,000	3.930%	3.930%	3.55%	0.140%	08/31/2027
U.S. Treasury Note	91282CLQ2	\$ 500,000	3.930%	3.930%	1.78%	0.070%	10/15/2027
		\$ 21,532,000.00	3.936%	3.936%	76.49%	3.071%	

GOVERNMENT AGENCIES (with U.S. BANK)
As of March 31, 2025

Security Description	CUSIP	PAR AMOUNT	YTM (Yield to Maturity)	Annualized Rate of Return	Portfolio Weighting	Weighted YTM	MATURITY DATE
Federal Home Loan Mtg Corp	3134GWPT7	\$ 200,000	0.600%	0.600%	0.71%	0.004%	8/19/2025
FAMCA	31424WWM0	\$ 752,000	4.000%	4.000%	2.67%	0.107%	9/13/2027
		\$ 952,000.00	2.300%	2.300%	3.38%	0.111%	

PAR
Grand Total
\$ 28,151,000

Portfolio Weighting
Grand Total
100.00%

Weighted YTM
Grand Total
3.80%



QUESTIONS?

If you have any questions regarding your account or this statement, please contact your Administrator.

ACCOUNT NUMBER: 001051018567

CITY OF DEL MAR

MARQUES MCNIESE
CN-OH-W5IT
425 WALNUT ST. 5TH FLOOR
CINCINNATI OH 45202
Phone 513-632-4147
E-mail marques.mcniese@usbank.com

Portfolio Manager:
TS PRT RC #1 - MANUAL
CN-OH-W6TC

This statement is for the period from March 1, 2025 to March 31, 2025

000004703 04 SP 000638950602763 S
CITY OF DEL MAR
1050 CAMINO DEL MAR
DEL MAR, CA 92014



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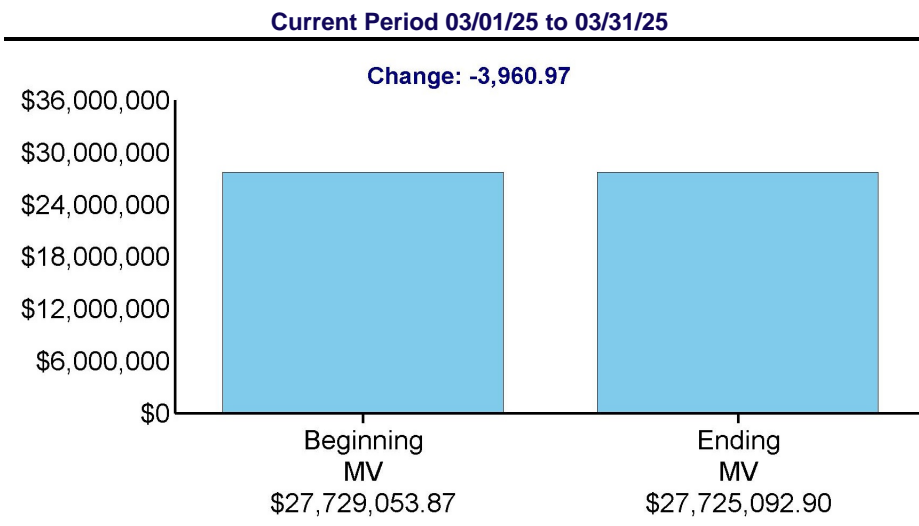


CITY OF DEL MAR
ACCOUNT NUMBER: 001051018567

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March 1, 2025 to March 31, 2025

MARKET VALUE SUMMARY

	Current Period 03/01/25 to 03/31/25	Year-to-Date 01/30/25 to 03/31/25
Beginning Market Value	\$27,729,053.87	\$0.00
Taxable Interest	-7,647.51	-5,955.12
Taxable Dividends	1,916.04	2,370.01
Fees and Expenses	-66.96	-66.96
Cash Receipts		9,029,770.71
Other Gains/Losses	19,235.00	19,235.00
Change in Investment Value	-17,397.54	22,937.63
Assets Received		18,656,801.63
Ending Market Value	\$27,725,092.90	\$27,725,092.90



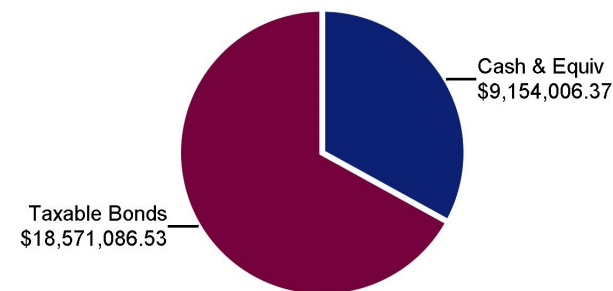


CITY OF DEL MAR
ACCOUNT NUMBER: 001051018567

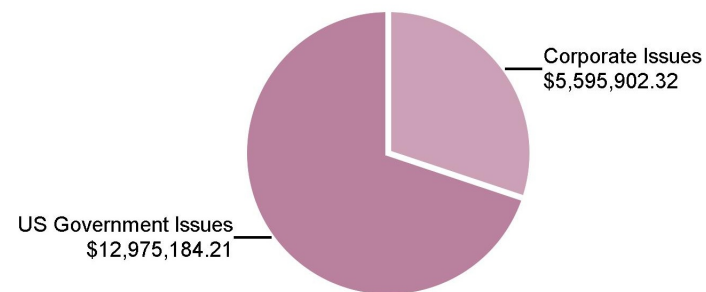
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March 1, 2025 to March 31, 2025

ASSET SUMMARY

Assets	Current Period Market Value	% of Total	Estimated Annual Income
Cash & Equivalents	9,154,006.37	33.00	379,858.50
Taxable Bonds	18,571,086.53	67.00	611,141.10
Total Market Value	\$27,725,092.90	100.00	\$990,999.60



Fixed Income Summary



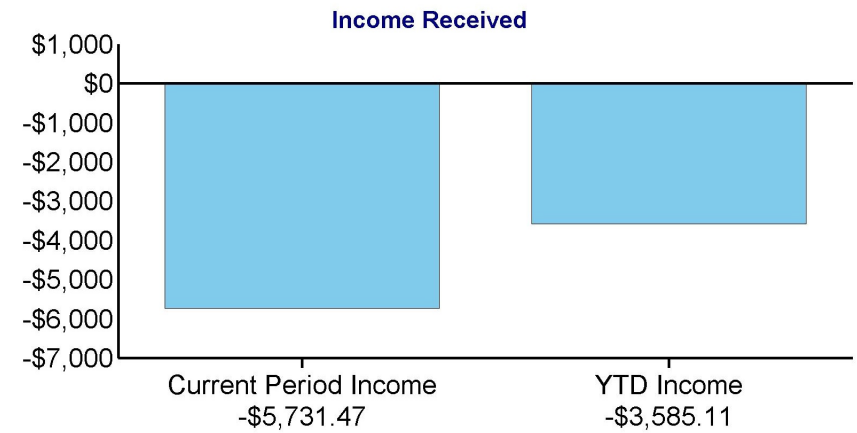


CITY OF DEL MAR
ACCOUNT NUMBER: 001051018567

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March 1, 2025 to March 31, 2025

INCOME SUMMARY

	Income Received Current Period	Income Received YTD
Taxable Interest	-7,647.51	-5,955.12
Taxable Dividends	1,916.04	2,370.01
Total Current Period Income	-\$5,731.47	-\$3,585.11





CITY OF DEL MAR
ACCOUNT NUMBER: 001051018567

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March 1, 2025 to March 31, 2025



ASSET DETAIL

Security Description

Shares/Face Amt	Price	Market Value	Tax Cost	Unrealized Gain/Loss	Percent of Total Portfolio	Estimated Annual Income	Estimated Current Yield
Cash & Equivalents							
Cash/Money Market							
First American Government - 31846V203 Oblig Fd Cl Y #3763							
34,700.220	1.0000	34,700.22	34,700.22	0.00	0.1	1,376.19	3.97
U S Treasury Bill - 912797MV6 04/03/2025							
1,020,000.000	99.9760	1,019,755.20	999,161.00	20,594.20	3.7	43,209.75	4.24
U S Treasury Bill - 912797NV5 06/20/2025							
4,085,000.000	99.0670	4,046,886.95	3,999,766.00	47,120.95	14.6	171,212.56	4.23
U S Treasury Bill - 912797NL7 11/28/2025							
4,160,000.000	97.3750	4,050,800.00	4,000,098.00	50,702.00	14.6	164,060.00	4.05
Total Cash/Money Market		\$9,152,142.37	\$9,033,725.22	\$118,417.15	33.0	\$379,858.50	
Cash							
Principal Cash		5,955.12	5,955.12		0.0		
Income Cash		-4,091.12	-4,091.12		0.0		
Total Cash		\$1,864.00	\$1,864.00	\$0.00	0.0	\$0.00	
Total Cash & Equivalents		\$9,154,006.37	\$9,035,589.22	\$118,417.15	33.0	\$379,858.50	



CITY OF DEL MAR
ACCOUNT NUMBER: 001051018567

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March 1, 2025 to March 31, 2025

ASSET DETAIL (continued)

Security Description

	Shares/Face Amt	Price	Market Value	Tax Cost	Unrealized Gain/Loss	Percent of Total Portfolio	Estimated Annual Income	Estimated Current Yield
Taxable Bonds								
US Government Issues								
F H L M C M T N - 3134GWPT7 0.600 08/19/2025	200,000.000	98.5760	197,152.00	200,000.00	-2,848.00	0.7	12,000.00	6.09
U S Treasury Note - 91282CHU8 4.375 08/15/2026	700,000.000	100.5200	703,640.00	703,528.00	112.00	2.5	30,625.00	4.35
U S Treasury Note - 912828YQ7 1.625 10/31/2026	267,000.000	96.4690	257,572.23	257,345.28	226.95	0.9	4,338.75	1.68
U S Treasury Note - 91282CLY5 4.250 11/20/2026	250,000.000	100.4810	251,202.50	250,073.00	1,129.50	0.9	10,625.00	4.23
U S Treasury Note - 91282CFB2 2.750 07/31/2027	1,000,000.000	97.4650	974,650.00	973,750.00	900.00	3.5	27,500.00	2.82
U S Treasury Note - 91282CFH9 3.125 08/31/2027	1,000,000.000	98.2270	982,270.00	981,380.00	890.00	3.5	31,250.00	3.18
Federal Agri Mtg Corp M T N - 31424WWM0 3.950 09/13/2027	752,000.000	99.9990	751,992.48	751,112.64	879.84	2.7	29,704.00	3.95
U S Treasury Note - 91282CLQ2 3.875 10/15/2027	500,000.000	99.9490	499,745.00	499,320.00	425.00	1.8	19,375.00	3.88
U S Treasury Note - 91282CHK0 4.000 06/30/2028	1,000,000.000	100.3360	1,003,360.00	1,006,450.00	-3,090.00	3.6	40,000.00	3.99



CITY OF DEL MAR
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March 1, 2025 to March 31, 2025



ASSET DETAIL (continued)

Security Description

	Shares/Face Amt	Price	Market Value	Tax Cost	Unrealized Gain/Loss	Percent of Total Portfolio	Estimated Annual Income	Estimated Current Yield
U S Treasury Note - 91282CHQ7 4.125 07/31/2028	1,000,000.000	100.7070	1,007,070.00	1,010,590.00	-3,520.00	3.6	41,250.00	4.10
U S Treasury Note - 91282CHX2 4.375 08/31/2028	800,000.000	101.4650	811,720.00	815,144.00	-3,424.00	2.9	35,000.00	4.31
U S Treasury Note - 91282CCY5 1.250 09/30/2028	1,000,000.000	91.3670	913,670.00	915,890.00	-2,220.00	3.3	12,500.00	1.37
U S Treasury Note - 91282CDF5 1.375 10/31/2028	250,000.000	91.6020	229,005.00	229,167.50	-162.50	0.8	3,437.50	1.50
U S Treasury Note - 91282CEV9 3.250 06/30/2029	1,000,000.000	97.3440	973,440.00	977,830.00	-4,390.00	3.5	32,500.00	3.34
U S Treasury Note - 91282CFC0 2.625 07/31/2029	1,000,000.000	94.8280	948,280.00	952,300.00	-4,020.00	3.4	26,250.00	2.77
U S Treasury Note - 91282CLK5 3.625 08/31/2029	1,000,000.000	98.7460	987,460.00	992,420.00	-4,960.00	3.6	36,250.00	3.67
U S Treasury Note - 91282CLN9 3.500 09/30/2029	1,000,000.000	98.1840	981,840.00	986,670.00	-4,830.00	3.5	35,000.00	3.56
U S Treasury Note - 91282CFT3 4.000 10/31/2029	500,000.000	100.2230	501,115.00	503,570.00	-2,455.00	1.8	20,000.00	3.99
Total US Government Issues			\$12,975,184.21	\$13,006,540.42	-\$31,356.21	46.8	\$447,605.25	



CITY OF DEL MAR
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March 1, 2025 to March 31, 2025

ASSET DETAIL (continued)

Security Description

	Shares/Face Amt	Price	Market Value	Tax Cost	Unrealized Gain/Loss	Percent of Total Portfolio	Estimated Annual Income	Estimated Current Yield
Corporate Issues								
Cross River Bank - 227563CJ0 Medium Term Note C D 4.850 05/19/2025	240,000.000	100.0550	240,132.00	240,000.00	132.00	0.9	11,640.00	4.85
Capital One Natl Assn McLean - 14042RRL7 C D 3.100 05/27/2025	245,000.000	99.8090	244,532.05	245,000.00	-467.95	0.9	7,595.00	3.11
Chartway Fed Cr Un Va Beach - 16141BAK7 C D 5.250 08/11/2025	200,000.000	100.3410	200,682.00	200,000.00	682.00	0.7	10,500.00	5.23
Bmw Bk North Amer Utah - 05580AXF6 C D 0.500 09/25/2025	249,000.000	98.2010	244,520.49	249,000.00	-4,479.51	0.9	1,245.00	0.51
Texas Exchange Bk Crowley - 88241TJN1 C D 0.600 11/25/2025	225,000.000	97.5910	219,579.75	225,000.00	-5,420.25	0.8	1,350.00	0.61
Trustone Finl Cr Un Plymouth M - 89841MBZ9 C D 4.400 12/12/2025	240,000.000	99.9190	239,805.60	240,000.00	-194.40	0.9	10,560.00	4.40
Bmo Harris Bk Natl Assn Chicag - 05600XBY5 C D 0.550 02/18/2026	200,000.000	96.9170	193,834.00	200,000.00	-6,166.00	0.7	1,100.00	0.57
Bankunited Natl Assn Miami - 066519QV4 C D 0.950 04/14/2026	200,000.000	96.8190	193,638.00	200,000.00	-6,362.00	0.7	1,900.00	0.98



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March 1, 2025 to March 31, 2025

ASSET DETAIL (continued)

Security Description

	Shares/Face Amt	Price	Market Value	Tax Cost	Unrealized Gain/Loss	Percent of Total Portfolio	Estimated Annual Income	Estimated Current Yield
Bank Amer Na - 06051XDT6 C D 5.000 05/22/2026	200,000.000	101.0000	202,000.00	200,000.00	2,000.00	0.7	10,000.00	4.95
Goldman Sachs Bk USA New York - 38150VUZ0 C D 5.050 06/11/2026	240,000.000	101.0910	242,618.40	240,000.00	2,618.40	0.9	12,120.00	4.99
Ubs Bk USA Salt Lake City Ut - 90348JP61 C D 0.900 07/08/2026	248,000.000	96.0620	238,233.76	248,000.00	-9,766.24	0.9	2,232.00	0.94
Synchrony Bank - 87165FA38 C D 0.950 09/17/2026	200,000.000	95.5610	191,122.00	200,000.00	-8,878.00	0.7	1,900.00	0.99
M1 Bk MacKs Creek Mo - 55316CDJ2 C D 4.050 09/24/2026	67,000.000	99.9120	66,941.04	67,000.00	-58.96	0.2	2,713.50	4.05
Bradesco Bk Coral Gables Bk - 10421ABM8 C D 4.100 09/28/2026	244,000.000	100.0260	244,063.44	244,000.00	63.44	0.9	10,004.00	4.10
Merrick Bk South Jordan Utah - 59013K6K7 C D 4.050 09/28/2026	249,000.000	99.9450	248,863.05	249,000.00	-136.95	0.9	10,084.50	4.05
Hapo Cmnty Cr Un Richland Wash - 41138NAD0 C D 5.400 09/29/2026	240,000.000	101.8990	244,557.60	240,000.00	4,557.60	0.9	12,960.00	5.30



CITY OF DEL MAR
ACCOUNT NUMBER: 001051018567

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March 1, 2025 to March 31, 2025

ASSET DETAIL (continued)

Security Description

Security Description	Shares/Face Amt	Price	Market Value	Tax Cost	Unrealized Gain/Loss	Percent of Total Portfolio	Estimated Annual Income	Estimated Current Yield
State Bk India New York Ny - 856285YH8 C D 1.150 10/29/2026	248,000.000	95.5520	236,968.96	248,000.00	-11,031.04	0.9	2,852.00	1.20
Austin Telco Fed Cr Un Tex - 052392EA1 C D 4.300 12/14/2026	249,000.000	100.3550	249,883.95	249,000.00	883.95	0.9	10,707.00	4.28
Greenstate Cr Un North Liberty - 39573LCE6 C D 1.350 01/14/2027	248,000.000	95.2990	236,341.52	248,000.00	-11,658.48	0.9	3,348.00	1.42
American Express Natl Bk - 02589ABQ4 C D 2.000 03/09/2027	247,000.000	96.1160	237,406.52	247,000.00	-9,593.48	0.9	4,940.00	2.08
Capital One Bk USA Natl Assn Glen - 14042TFJ1 C D 2.700 04/13/2027	245,000.000	97.3110	238,411.95	245,000.00	-6,588.05	0.9	6,615.00	2.77
Discover Bk Greenwood Del - 254673G83 C D 3.150 06/14/2027	246,000.000	98.0170	241,121.82	246,000.00	-4,878.18	0.9	7,749.00	3.21
Preferred Bk Los Angeles Ca - 740367QF7 C D 4.000 09/30/2027	248,000.000	99.7520	247,384.96	248,000.00	-615.04	0.9	9,920.00	4.01
Liberty First Cr Un Lincoln Ne - 530520AK1 C D 4.700 08/07/2028	200,000.000	102.4360	204,872.00	200,000.00	4,872.00	0.7	9,400.00	4.59



CITY OF DEL MAR
ACCOUNT NUMBER: 001051018567

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March 1, 2025 to March 31, 2025



ASSET DETAIL (continued)

Security Description

Shares/Face Amt	Price	Market Value	Tax Cost	Unrealized Gain/Loss	Percent of Total Portfolio	Estimated Annual Income	Estimated Current Yield
Somerset Tr Co Pa - 835104CW8							
C D							
0.041 11/13/2028							
249,000.000	99.7540	248,387.46	249,000.00	-612.54	0.9	100.85	0.04
Total Corporate Issues		\$5,595,902.32	\$5,667,000.00	-\$71,097.68	20.2	\$163,535.85	
Total Taxable Bonds		\$18,571,086.53	\$18,673,540.42	-\$102,453.89	67.0	\$611,141.10	
Total Assets		\$27,725,092.90	\$27,709,129.64	\$15,963.26	100.0	\$990,999.60	
Estimated Current Yield							3.57

ASSET DETAIL MESSAGES

Time of trade execution and trading party (if not disclosed) will be provided upon request.

Publicly traded assets are valued in accordance with market quotations or valuation methodologies from financial industry services believed by us to be reliable. Assets that are not publicly traded may be reflected at values from other external sources. Assets for which a current value is not available may be reflected at a previous value or as not valued, at par value, or at a nominal value. Values shown do not necessarily reflect prices at which assets could be bought or sold. Values are updated based on internal policy and may be updated less frequently than statement generation.



CITY OF DEL MAR
ACCOUNT NUMBER: 001051018567

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March 1, 2025 to March 31, 2025

TRANSACTION DETAIL

Date Posted	Activity	Description	Income Cash	Principal Cash	Tax Cost
Beginning Balance 03/01/2025			\$1,692.39	-\$1,692.39	\$9,996,940.07
03/03/25	Asset Income	Interest Earned On Austin Telco C D 4.300% 12/14/26 0.003299 USD/\$1 Pv On 249,000 Par Value Due 3/1/25	821.36		
03/03/25	Asset Income	Interest Earned On Greenstate Cr C D 1.350% 1/14/27 0.001036 USD/\$1 Pv On 248,000 Par Value Due 3/1/25	256.83		
03/03/25	Asset Income	Interest Earned On Hapo Cmnty Cr Un C D 5.400% 9/29/26 0.004142 USD/\$1 Pv On 240,000 Par Value Due 3/1/25	994.19		
03/03/25	Asset Income	Interest Earned On Liberty First C D 4.700% 8/07/28 0.003605 USD/\$1 Pv On 200,000 Par Value Due 3/1/25	721.10		
03/03/25	Asset Income	Interest Earned On First Am Govt Ob Fd Cl Y Interest From 2/1/25 To 2/28/25	1,425.93		
03/04/25	Sale	Sold 453.97 Shares Of US Bank Liquidity Plus Class Y Trade Date 3/3/25		453.97	-453.97
03/05/25	Purchase	Purchased 1,000,000 Par Value Of U S Treasury Nt 4.000% 6/30/28 Trade Date 3/4/25 Purchased Through Concourse Financial Group 1,000,000 Par Value At 100.645 %		-1,006,450.00	1,006,450.00
03/05/25	Purchase Accrued Interest	Paid Accrued Interest On Purchase Of U S Treasury Nt 4.000% 6/30/28 Income Debit 7,071.82- USD	-7,071.82		
03/05/25	Purchase	Purchased 1,000,000 Par Value Of U S Treasury Nt 3.250% 6/30/29 Trade Date 3/4/25 Purchased Through Concourse Financial Group 1,000,000 Par Value At 97.783 %		-977,830.00	977,830.00
03/05/25	Purchase Accrued Interest	Paid Accrued Interest On Purchase Of U S Treasury Nt 3.250% 6/30/29 Income Debit 5,745.86- USD	-5,745.86		



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TRANSACTION DETAIL (continued)

Date Posted	Activity	Description	Income Cash	Principal Cash	Tax Cost
03/05/25	Purchase	Purchased 1,000,000 Par Value Of U S Treasury Nt 3.500% 9/30/29 Trade Date 3/4/25 Purchased Through Concourse Financial Group 1,000,000 Par Value At 98.667 %		-986,670.00	986,670.00
03/05/25	Purchase Accrued Interest	Paid Accrued Interest On Purchase Of U S Treasury Nt 3.500% 9/30/29 Income Debit 15,000.00- USD	-15,000.00		
03/05/25	Purchase	Purchased 1,000,000 Par Value Of U S Treasury Nt 3.625% 8/31/29 Trade Date 3/4/25 Purchased Through Concourse Financial Group 1,000,000 Par Value At 99.242 %		-992,420.00	992,420.00
03/05/25	Purchase Accrued Interest	Paid Accrued Interest On Purchase Of U S Treasury Nt 3.625% 8/31/29 Income Debit 492.53- USD	-492.53		
03/05/25	Purchase	Purchased 1,000,000 Par Value Of U S Treasury Nt 4.125% 7/31/28 Trade Date 3/4/25 Purchased Through Concourse Financial Group 1,000,000 Par Value At 101.059 %		-1,010,590.00	1,010,590.00
03/05/25	Purchase Accrued Interest	Paid Accrued Interest On Purchase Of U S Treasury Nt 4.125% 7/31/28 Income Debit 3,760.36- USD	-3,760.36		
03/05/25	Purchase	Purchased 800,000 Par Value Of U S Treasury Nt 4.375% 8/31/28 Trade Date 3/4/25 Purchased Through Concourse Financial Group 800,000 Par Value At 101.893 %		-815,144.00	815,144.00
03/05/25	Purchase Accrued Interest	Paid Accrued Interest On Purchase Of U S Treasury Nt 4.375% 8/31/28 Income Debit 475.54- USD	-475.54		
03/05/25	Purchase	Purchased 1,000,000 Par Value Of U S Treasury Nt 1.250% 9/30/28 Trade Date 3/4/25 Purchased Through Concourse Financial Group 1,000,000 Par Value At 91.589 %		-915,890.00	915,890.00



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TRANSACTION DETAIL (continued)

Date Posted	Activity	Description	Income Cash	Principal Cash	Tax Cost
03/05/25	Purchase Accrued Interest	Paid Accrued Interest On Purchase Of U S Treasury Nt 1.250% 9/30/28 Income Debit 5,357.14- USD	-5,357.14		
03/05/25	Purchase	Purchased 500,000 Par Value Of U S Treasury Nt 4.000% 10/31/29 Trade Date 3/4/25 Purchased Through Concourse Financial Group 500,000 Par Value At 100.714 %		-503,570.00	503,570.00
03/05/25	Purchase Accrued Interest	Paid Accrued Interest On Purchase Of U S Treasury Nt 4.000% 10/31/29 Income Debit 6,906.08- USD	-6,906.08		
03/05/25	Purchase	Purchased 1,000,000 Par Value Of U S Treasury Nt 2.625% 7/31/29 Trade Date 3/4/25 Purchased Through Concourse Financial Group 1,000,000 Par Value At 95.23 %		-952,300.00	952,300.00
03/05/25	Purchase Accrued Interest	Paid Accrued Interest On Purchase Of U S Treasury Nt 2.625% 7/31/29 Income Debit 2,392.96- USD	-2,392.96		
03/05/25	Purchase	Purchased 250,000 Par Value Of U S Treasury Nt 1.375% 10/31/28 Trade Date 3/4/25 Purchased Through Concourse Financial Group 250,000 Par Value At 91.667 %		-229,167.50	229,167.50
03/05/25	Purchase Accrued Interest	Paid Accrued Interest On Purchase Of U S Treasury Nt 1.375% 10/31/28 Income Debit 1,186.98- USD	-1,186.98		
03/05/25	Sale	Sold 1,902,284.29 Shares Of US Bank Liquidity Plus Class Y Trade Date 3/5/25 1,902,284.29 Shares At 1.00 USD		1,902,284.29	-1,902,284.29
03/10/25	Asset Income	Interest Earned On Ubs Bk USA C D 0.900% 7/08/26 0.00069 USD/\$1 Pv On 248,000 Par Value Due 3/8/25	171.22		

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March 1, 2025 to March 31, 2025**TRANSACTION DETAIL (continued)**

Date Posted	Activity	Description	Income Cash	Principal Cash	Tax Cost
03/10/25	Asset Income	Interest Earned On American Express C D 2.000% 3/09/27 0.009918 USD/\$1 Pv On 247,000 Par Value Due 3/9/25	2,449.70		
03/10/25	Purchase	Purchased 2,620.92 Shares Of US Bank Liquidity Plus Class Y Trade Date 3/10/25 2,620.92 Shares At 1.00 USD		-2,620.92	2,620.92
03/11/25	Asset Income	Interest Earned On Chartway Fed Cr C D 5.250% 8/11/25 0.004027 USD/\$1 Pv On 200,000 Par Value Due 3/11/25	805.48		
03/11/25	Purchase	Purchased 805.48 Shares Of US Bank Liquidity Plus Class Y Trade Date 3/11/25 805.48 Shares At 1.00 USD		-805.48	805.48
03/13/25	Purchase	Purchased 249,000 Par Value Of Somerset Tr Co C D 0.0405% 11/13/28 Trade Date 3/4/25 Purchased Through Concourse Financial Group 249,000 Par Value At 100 %		-249,000.00	249,000.00
03/13/25	Sale	Sold 249,000 Shares Of US Bank Liquidity Plus Class Y Trade Date 3/13/25 249,000 Shares At 1.00 USD		249,000.00	-249,000.00
03/14/25	Asset Income	Interest Earned On Bankunited Natl C D 0.950% 4/14/26 0.000729 USD/\$1 Pv On 200,000 Par Value Due 3/14/25	145.75		
03/14/25	Purchase	Purchased 145.75 Shares Of US Bank Liquidity Plus Class Y Trade Date 3/14/25 145.75 Shares At 1.00 USD		-145.75	145.75
03/17/25	Fed Tax Cost Adjust	Fed Basis Of American Express C D 2.000% 3/09/27 Adjusted By 246,999.00 USD Old: 1.00 USD/New: 247,000.00 USD Cost Update			246,999.00



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TRANSACTION DETAIL (continued)

Date Posted	Activity	Description	Income Cash	Principal Cash	Tax Cost
03/17/25	Fed Tax Cost Adjust	Fed Basis Of Austin Telco C D 4.300% 12/14/26 Adjusted By 248,999.00 USD Old: 1.00 USD/New: 249,000.00 USD Cost Update			248,999.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of Bmw Bk North C D 0.500% 9/25/25 Adjusted By 248,999.00 USD Old: 1.00 USD/New: 249,000.00 USD Cost Update			248,999.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of Bmo Harris Bk C D 0.550% 2/18/26 Adjusted By 199,999.00 USD Old: 1.00 USD/New: 200,000.00 USD Cost Update			199,999.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of Bank Amer Na C D 5.000% 5/22/26 Adjusted By 199,999.00 USD Old: 1.00 USD/New: 200,000.00 USD Cost Update			199,999.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of Bankunited Natl C D 0.950% 4/14/26 Adjusted By 199,999.00 USD Old: 1.00 USD/New: 200,000.00 USD Cost Update			199,999.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of Capital One Bk C D 2.700% 4/13/27 Adjusted By 244,999.00 USD Old: 1.00 USD/New: 245,000.00 USD Cost Update			244,999.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of Chartway Fed Cr C D 5.250% 8/11/25 Adjusted By 199,999.00 USD Old: 1.00 USD/New: 200,000.00 USD Cost Update			199,999.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of Discover Bk C D 3.150% 6/14/27 Adjusted By 245,999.00 USD Old: 1.00 USD/New: 246,000.00 USD Cost Update			245,999.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of F H L M C M T N 6.000% 8/19/25 Adjusted By 199,999.00 USD Old: 1.00 USD/New: 200,000.00 USD Cost Update			199,999.00



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TRANSACTION DETAIL (continued)

Date Posted	Activity	Description	Income Cash	Principal Cash	Tax Cost
03/17/25	Fed Tax Cost Adjust	Fed Basis Of Greenstate Cr C D 1.350% 1/14/27 Adjusted By 247,999.00 USD Old: 1.00 USD/New: 248,000.00 USD Cost Update			247,999.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of Preferred Bk C D 4.000% 9/30/27 Adjusted By 247,999.00 USD Old: 1.00 USD/New: 248,000.00 USD Cost Update			247,999.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of State Bk C D 1.150% 10/29/26 Adjusted By 247,999.00 USD Old: 1.00 USD/New: 248,000.00 USD Cost Update			247,999.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of Synchrony Bank C D 0.950% 9/17/26 Adjusted By 199,999.00 USD Old: 1.00 USD/New: 200,000.00 USD Cost Update			199,999.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of Texas Exchange C D 0.600% 11/25/25 Adjusted By 224,999.00 USD Old: 1.00 USD/New: 225,000.00 USD Cost Update			224,999.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of Trustone Finl C D 4.400% 12/12/25 Adjusted By 239,999.00 USD Old: 1.00 USD/New: 240,000.00 USD Cost Update			239,999.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of Ubs Bk USA C D 0.900% 7/08/26 Adjusted By 247,999.00 USD Old: 1.00 USD/New: 248,000.00 USD Cost Update			247,999.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of U S Treasury Bill 3/20/25 Adjusted By 4,356,677.00 USD Old: 1.00 USD/New: 4,356,678.00 USD Cost Update			4,356,677.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of U S Treasury Bill 4/03/25 Adjusted By 999,160.00 USD Old: 1.00 USD/New: 999,161.00 USD Cost Update			999,160.00



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TRANSACTION DETAIL (continued)

Date Posted	Activity	Description	Income Cash	Principal Cash	Tax Cost
03/17/25	Fed Tax Cost Adjust	Fed Basis Of U S Treasury Bill 11/28/25 Adjusted By 4,000,097.00 USD Old: 1.00 USD/New: 4,000,098.00 USD Cost Update			4,000,097.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of U S Treasury Bill 6/20/25 Adjusted By 3,999,765.00 USD Old: 1.00 USD/New: 3,999,766.00 USD Cost Update			3,999,765.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of U S Treasury Nt 4.250% 11/30/26 Adjusted By 250,085.00 USD Old: 1.00 USD/New: 250,086.00 USD Cost Update			250,085.00
03/17/25	Fed Tax Cost Adjust	Fed Basis Of Liberty First C D 4.700% 8/07/28 Adjusted By 199,999.00 USD Old: 1.00 USD/New: 200,000.00 USD Cost Update			199,999.00
03/17/25	Asset Income	Interest Earned On Synchrony Bank C D 0.950% 9/17/26 0.004711 USD/\$1 Pv On 200,000 Par Value Due 3/17/25	942.19		
03/17/25	Purchase	Purchased 942.19 Shares Of US Bank Liquidity Plus Class Y Trade Date 3/17/25 942.19 Shares At 1.00 USD		-942.19	942.19
03/19/25	Asset Income	Interest Earned On Chartway Fed Cr C D 5.250% 8/11/25	891.78		
03/19/25	Fed Tax Cost Adjust	Fed Basis Of U S Treasury Nt 4.250% 11/30/26 Adjusted By 13.00- USD Old: 250,086.00 USD/New: 250,073.00 USD Update Per Advisor			-13.00
03/20/25	Purchase	Purchased 267,000 Par Value Of U S Treasury Nt 1.625% 10/31/26 Trade Date 3/18/25 Purchased Through Concourse Financial Group 267,000 Par Value At 96.384 %		-257,345.28	257,345.28

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March 1, 2025 to March 31, 2025**TRANSACTION DETAIL (continued)**

Date Posted	Activity	Description	Income Cash	Principal Cash	Tax Cost
03/20/25	Purchase Accrued Interest	Paid Accrued Interest On Purchase Of U S Treasury Nt 1.625% 10/31/26 Income Debit 1,677.97- USD	-1,677.97		
03/20/25	Purchase	Purchased 500,000 Par Value Of U S Treasury Nt 3.875% 10/15/27 Trade Date 3/18/25 Purchased Through Concourse Financial Group 500,000 Par Value At 99.864 %		-499,320.00	499,320.00
03/20/25	Purchase Accrued Interest	Paid Accrued Interest On Purchase Of U S Treasury Nt 3.875% 10/15/27 Income Debit 8,303.57- USD	-8,303.57		
03/20/25	Purchase	Purchased 700,000 Par Value Of U S Treasury Nt 4.375% 8/15/26 Trade Date 3/18/25 Purchased Through Concourse Financial Group 700,000 Par Value At 100.504 %		-703,528.00	703,528.00
03/20/25	Purchase Accrued Interest	Paid Accrued Interest On Purchase Of U S Treasury Nt 4.375% 8/15/26 Income Debit 2,791.78- USD	-2,791.78		
03/20/25	Purchase	Purchased 1,000,000 Par Value Of U S Treasury Nt 2.750% 7/31/27 Trade Date 3/18/25 Purchased Through Concourse Financial Group 1,000,000 Par Value At 97.375 %		-973,750.00	973,750.00
03/20/25	Purchase Accrued Interest	Paid Accrued Interest On Purchase Of U S Treasury Nt 2.750% 7/31/27 Income Debit 3,646.41- USD	-3,646.41		
03/20/25	Purchase	Purchased 1,000,000 Par Value Of U S Treasury Nt 3.125% 8/31/27 Trade Date 3/18/25 Purchased Through Concourse Financial Group 1,000,000 Par Value At 98.138 %		-981,380.00	981,380.00
03/20/25	Purchase Accrued Interest	Paid Accrued Interest On Purchase Of U S Treasury Nt 3.125% 8/31/27 Income Debit 1,698.37- USD	-1,698.37		



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TRANSACTION DETAIL (continued)

Date Posted	Activity	Description	Income Cash	Principal Cash	Tax Cost
03/20/25	Purchase	Purchased 752,000 Par Value Of F A M C M T N 3.950% 9/13/27 Trade Date 3/18/25 Purchased Through Concourse Financial Group 752,000 Par Value At 99.882 %		-751,112.64	751,112.64
03/20/25	Purchase Accrued Interest	Paid Accrued Interest On Purchase Of F A M C M T N 3.950% 9/13/27 Income Debit 577.58- USD	-577.58		
03/20/25	Sale	Matured 4,400,000 Par Value Of U S Treasury Bill 3/20/25 Trade Date 3/20/25 4,400,000 Par Value At 100 %		4,375,913.00	-4,356,678.00
03/20/25	Asset Income	Interest Earned On U S Treasury Bill 3/20/25 4,400,000 Par Value At 100 %	24,087.00		
03/20/25	Purchase	Purchased 215,760.18 Shares Of US Bank Liquidity Plus Class Y Trade Date 3/20/25 215,760.18 Shares At 1.00 USD		-215,760.18	215,760.18
03/21/25	Asset Income	Dividend Earned On US Bank Liquidity Plus Class Y	52.04		
03/21/25	Cash Disbursement	Cash Disbursement Transfer To Principal	-52.04		
03/21/25	Cash Receipt	Cash Receipt Transfer From Income		52.04	
03/21/25	Purchase	Purchased 52.04 Shares Of US Bank Liquidity Plus Class Y Trade Date 3/21/25 Reinvestment Of Income Received 3/21/25		-52.04	52.04
03/24/25	Purchase	Purchased 67,000 Par Value Of M1 Bk MacKs C D 4.050% 9/24/26 Trade Date 3/18/25 Purchased Through Concourse Financial Group 67,000 Par Value At 100 %		-67,000.00	67,000.00



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TRANSACTION DETAIL (continued)

Date Posted	Activity	Description	Income Cash	Principal Cash	Tax Cost
03/24/25	Sale	Sold 67,000 Shares Of US Bank Liquidity Plus Class Y Trade Date 3/24/25 67,000 Shares At 1.00 USD		67,000.00	-67,000.00
03/25/25	Fee	Trust Fees Collected Charged For Period 02/14/2025 Thru 02/28/2025		-66.96	
03/25/25	Asset Income	Interest Earned On Bmw Bk North C D 0.500% 9/25/25 0.002479 USD/\$1 Pv On 249,000 Par Value Due 3/25/25	617.38		
03/25/25	Asset Income	Interest Earned On Texas Exchange C D 0.600% 11/25/25 0.00046 USD/\$1 Pv On 225,000 Par Value Due 3/25/25	103.56		
03/25/25	Purchase	Purchased 653.98 Shares Of US Bank Liquidity Plus Class Y Trade Date 3/25/25 653.98 Shares At 1.00 USD		-653.98	653.98
03/26/25	Asset Income	Interest Earned On Bankunited Natl C D 0.950% 4/14/26 0.000807 USD/\$1 Pv On 200,000 Par Value Due 2/14/25	161.37		
03/26/25	Asset Income	Interest Earned On Bmo Harris Bk C D 0.550% 2/18/26 0.001386 USD/\$1 Pv On 200,000 Par Value Due 2/18/25	277.26		
03/26/25	Purchase	Purchased 244,000 Par Value Of Bradesco Bk C D 4.100% 9/28/26 Trade Date 3/18/25 Purchased Through Concourse Financial Group 244,000 Par Value At 100 %		-244,000.00	244,000.00
03/26/25	Sale	Sold 243,561.37 Shares Of US Bank Liquidity Plus Class Y Trade Date 3/26/25 243,561.37 Shares At 1.00 USD		243,561.37	-243,561.37
03/28/25	Purchase	Purchased 249,000 Par Value Of Merrick Bk C D 4.050% 9/28/26 Trade Date 3/18/25 Purchased Through Concourse Financial Group 249,000 Par Value At 100 %		-249,000.00	249,000.00



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TRANSACTION DETAIL (continued)

Date Posted	Activity	Description	Income Cash	Principal Cash	Tax Cost
03/28/25	Sale	Sold 249,000 Shares Of US Bank Liquidity Plus Class Y Trade Date 3/28/25 249,000 Shares At 1.00 USD		249,000.00	-249,000.00
03/31/25	Asset Income	Interest Earned On Preferred Bk C D 4.000% 9/30/27 0.003288 USD/\$1 Pv On 248,000 Par Value Due 3/30/25	815.34		
03/31/25	Asset Income	Interest Earned On U S Treasury Nt 1.250% 9/30/28 0.00625 USD/\$1 Pv On 1,000,000 Par Value Due 3/31/25	6,250.00		
03/31/25	Asset Income	Interest Earned On U S Treasury Nt 3.500% 9/30/29 0.0175 USD/\$1 Pv On 1,000,000 Par Value Due 3/31/25	17,500.00		
03/31/25	Asset Income	Dividend Earned On US Bank Liquidity Plus Class Y	1,864.00		
03/31/25	Sale	Sold 10,134.88 Shares Of US Bank Liquidity Plus Class Y Trade Date 3/31/25 10,134.88 Shares At 1.00 USD		10,134.88	-10,134.88
	Purchase	Combined Purchases For The Period 3/ 1/25 - 3/31/25 Of First Am Govt Ob Fd Cl Y		-260,302.10	260,302.10
	Sale	Combined Sales For The Period 3/ 1/25 - 3/31/25 Of First Am Govt Ob Fd Cl Y		6,757,064.98	-6,757,064.98
Ending Balance 03/31/2025			-\$4,091.12	\$5,955.12	\$27,707,265.64

CITY OF DEL MAR
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March 1, 2025 to March 31, 2025**SALE/MATURITY SUMMARY**

Settlement Date	Description	Tax Cost	Proceeds	Estimated Gain/Loss
Cash and Equivalents				
U S Treasury Bill				
03/20/2025				
912797KJ5				
03/20/25	Matured 4,400,000 Par Value Trade Date 3/20/25 4,400,000 Par Value At 100 %	-4,356,678.00	4,375,913.00	19,235.00
US Bank Liquidity Plus Program				
- Class Y				
USBLP3				
03/04/25	Sold 453.97 Shares Trade Date 3/3/25	-453.97	453.97	
03/05/25	Sold 1,902,284.29 Shares Trade Date 3/5/25 1,902,284.29 Shares At 1.00 USD	-1,902,284.29	1,902,284.29	
03/13/25	Sold 249,000 Shares Trade Date 3/13/25 249,000 Shares At 1.00 USD	-249,000.00	249,000.00	
03/24/25	Sold 67,000 Shares Trade Date 3/24/25 67,000 Shares At 1.00 USD	-67,000.00	67,000.00	
03/26/25	Sold 243,561.37 Shares Trade Date 3/26/25 243,561.37 Shares At 1.00 USD	-243,561.37	243,561.37	
03/28/25	Sold 249,000 Shares Trade Date 3/28/25 249,000 Shares At 1.00 USD	-249,000.00	249,000.00	



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SALE/MATURITY SUMMARY (continued)

Settlement Date	Description	Tax Cost	Proceeds	Estimated Gain/Loss
03/31/25	Sold 10,134.88 Shares Trade Date 3/31/25 10,134.88 Shares At 1.00 USD	-10,134.88	10,134.88	
Total US Bank Liquidity Plus Program -		-\$2,721,434.51	\$2,721,434.51	\$0.00
Total Cash and Equivalents		-\$7,078,112.51	\$7,097,347.51	\$19,235.00
Total Sales & Maturities		-\$7,078,112.51	\$7,097,347.51	\$19,235.00

SALE/MATURITY SUMMARY MESSAGES

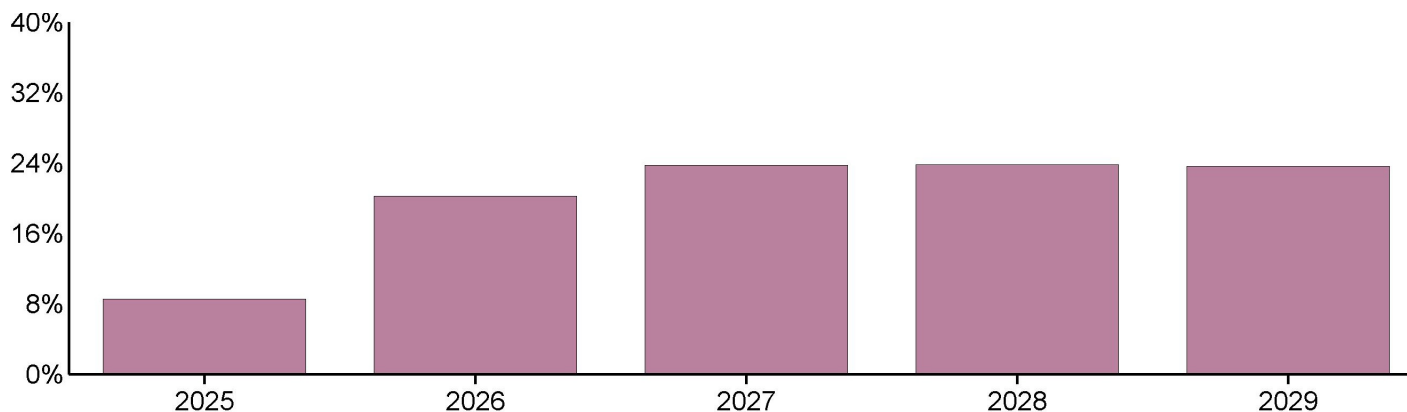
Estimates should not be used for tax purposes



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BOND SUMMARY



	Par Value	Market Value	Percentage of Category
MATURITY			
2025	1,599,000.00	1,586,403.89	8.55
2026	3,802,000.00	3,765,138.93	20.27
2027	4,486,000.00	4,409,324.25	23.74
2028	4,499,000.00	4,418,084.46	23.79
2029	4,500,000.00	4,392,135.00	23.65
Total of Category	\$18,886,000.00	\$18,571,086.53	100.00

MOODY'S RATING			
Aaa	12,467,000.00	12,223,191.73	65.82
N/A	3,294,000.00	3,239,240.98	17.44
NOT RATED	3,125,000.00	3,108,653.82	16.74
Total of Category	\$18,886,000.00	\$18,571,086.53	100.00



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BOND SUMMARY (continued)

	Par Value	Market Value	Percentage of Category
S&P RATING			
N/A	13,467,000.00	13,211,525.73	71.14
NOT RATED	5,419,000.00	5,359,560.80	28.86
Total of Category	\$18,886,000.00	\$18,571,086.53	100.00

BOND SUMMARY MESSAGES

Data contained within this section excluded Mutual Funds, Exchange Traded Funds, and Closed-Ended Funds.



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Glossary

Accretion - The accumulation of the value of a discounted bond until maturity.

Adjusted Prior Market Realized Gain/Loss - The difference between the proceeds and the Prior Market Value of the transaction.

Adjusted Prior Market Unrealized Gain/Loss - The difference between the Market Value and the Adjusted Prior Market Value.

Adjusted Prior Market Value - A figure calculated using the beginning Market Value for the fiscal year, adjusted for all asset related transactions during the period, employing an average cost methodology.

Amortization - The decrease in value of a premium bond until maturity.

Asset - Anything owned that has commercial exchange value. Assets may consist of specific property or of claims against others, in contrast to obligations due to others (liabilities).

Bond Rating - A measurement of a bond's quality based upon the issuer's financial condition. Ratings are assigned by independent rating services, such as Moody's, or S&P, and reflect their opinion of the issuer's ability to meet the scheduled interest and principal repayments for the bond.

Cash - Cash activity that includes both income and principal cash categories.

Change in Unrealized Gain/Loss - Also reported as Gain/Loss in Period in the Asset Detail section. This figure shows the market appreciation (depreciation) for the current period.

Cost Basis (Book Value) - The original price of an asset, normally the purchase price or appraised value at the time of acquisition. Book Value method maintains an average cost for each asset.

Cost Basis (Tax Basis) - The original price of an asset, normally the purchase price or appraised value at the time of acquisition. Tax Basis uses client determined methods such as Last-In-First-Out (LIFO), First-In-First-Out (FIFO), Average, Minimum Gain, and Maximum Gain.

Ending Accrual - (Also reported as Accrued Income) Income earned but not yet received, or expenses incurred but not yet paid, as of the end of the reporting period.

Estimated Annual Income - The amount of income a particular asset is anticipated to earn over the next year. The shares multiplied by annual income rate.

Estimated Current Yield - The annual rate of return on an investment expressed as a percentage. For stocks, yield is calculated by taking the annual dividend payments divided by the stock's current share price. For bonds, yield is calculated by the coupon rate divided by the bond's market price.

Ex-Dividend Date - (Also reported as Ex-Date) For stock trades, the person who owns the security on the ex-dividend date will earn the dividend, regardless of who currently owns the stock.

Income Cash - A category of cash comprised of ordinary earnings derived from investments, usually dividends and interest.

Market Value - The price per unit multiplied by the number of units.

Maturity Date - The date on which an obligation or note matures.

Payable Date - The date on which a dividend, mutual fund distribution, or interest on a bond will be made.

Principal Cash - A category of cash comprised of cash, deposits, cash withdrawals and the cash flows generated from purchases or sales of investments.

Realized Gain/Loss Calculation - The Proceeds less the Cost Basis of a transaction.

Settlement Date - The date on which a trade settles and cash or securities are credited or debited to the account.

Trade Date - The date a trade is legally entered into.

Unrealized Gain/Loss - The difference between the Market Value and Cost Basis at the end of the current period.

Yield on/at Market - The annual rate of return on an investment expressed as a percentage. For stocks, yield is calculated by the annual dividend payments divided by the stock's current share price. For bonds, yield is calculated by the coupon rate divided by the bond's market price.

The terms defined in this glossary are only for use when reviewing your account statement. Please contact your Relationship Manager with any questions.



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CITY OF DEL MAR
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City of Del Mar Agenda Report

TO: Honorable Mayor and City Councilmembers

FROM: Ashley Jones, City Manager
Clem Brown, Assistant City Manager
Kseniia Izgarskaia, Senior Management Analyst

DATE: May 27, 2025

SUBJECT: Continued from May 19, 2025: Recap of the 2025 City Council Goals and Priorities Setting Workshop and Council Approved FY 2025-26 and FY 2026-27 City Work Plan

REQUESTED ACTION/RECOMMENDATION:

Staff recommends that the City Council receive this report, which includes the approved Fiscal Year (FY) 2025-26 and FY 2026-27 City Work Plan reflecting Council feedback from the 2025 City Council Goals and Priorities Setting Workshop, and provide direction to staff as appropriate.

DISCUSSION/ANALYSIS:

On March 5, 2025, the City Council held a Goals and Priorities Setting Workshop (Workshop) to review and update the City Work Plan for FY 2025-26 and FY 2026-27, in preparation for the upcoming two-year budget process. At the Workshop, the City Council received an update on the work plan items that have or will be completed in FY 2024-25; reviewed and provided feedback on the FY 2025-26 and FY 2026-27 City Work Plan; and considered Council-proposed work plan items.

The City Council was supportive of the proposed updates to the FY 2025-26 and FY 2026-27 City Work Plan as presented by staff at the Workshop. The Fiscal Years 2025-26 and 2026-27 City Work Plan (Attachment A) reflects some Tier 3 work plan items added by the City Council as follows: 1) Added an item to evaluate increasing the City's solar capacity on City owned property; and 2) Added an item to create a new City Facilities Gas Appliances Inventory, evaluate the replacement of City gas-powered vehicles and equipment with electric as feasible, and for staff to work on a policy that prioritizes the purchase of electric appliances when possible for recommendation by Sustainability Advisory Committee and consideration by the City Council.

Throughout the year, staff will update the FY 2025-26 and FY 2026-27 City Work Plan as may be needed to reflect any new work plan items approved by the City Council.

Much of the workshop discussion focused on new work plan items proposed by individual Councilmembers for consideration by the full Council. Council consensus was to remove the

City Council Action:

following Council-proposed items from the list for future consideration: Shores Park Community Garden; 2050 Vision for Del Mar; reactivating the upper deck expansion project at the Powerhouse Community Center; and Cannabis/CBD Retail Sales/Stores Ordinance.

The City Council also discussed the remaining items on the FY 2025-26 Council-proposed Work Plan Items list and directed staff to return with more information on each item at a future meeting. A summary of the Council direction provided on these items along with a staff response for each is included in Attachment B.

FISCAL IMPACT:

There is no fiscal impact or action to be taken by the City Council related to this agenda item. Funding needed for any approved FY 2025-26 and FY 2026-27 work plan items will be incorporated into the proposed FY 2025-26 and FY 2026-27 Operating and Capital Budget for the Council's consideration during the May 2025 City Council Budget Workshop.

ENVIRONMENTAL IMPACT:

The proposed City Council action does not constitute a "project" under the definition set forth in California Environmental Quality Act (CEQA) Guidelines Section 15378 because it will not have a potential to result in a direct or indirect physical change in the environment and is, therefore, not subject to CEQA. No further action under CEQA is required.

NEXUS TO CITY COUNCIL GOALS AND PRIORITIES:

The purpose of this item is to memorialize the FY 2025-26 and FY 2026-27 City Council Goals and Priorities/City Work Plan.

ATTACHMENTS:

Attachment A - Final FY 2025-26 and FY 2026-27 City Council Goals and Priorities
Attachment B - Summary of Proposed Council-Initiated Work Plan Items

TIER 1: Essential/Non-Discretionary Services (State Mandated/Legally or Contractually Required)

Reference No.	Item Name	Description	Status	Fiscal Year(s)	Department(s)
1	Short-Term Rentals (STR) Regulation Administration <i>(New)</i>	Issue RFP and complete implementation of an STR administration platform including registration and permitting, maintaining an STR database, monitoring STR activity, compliance and code enforcement support, community outreach, and TOT remittance and auditing.	Staff is in the process of preparing a Request for Proposals (RFP) to hire a consultant who would manage short-term rental (STR) administration with the City. The City aims to initiate contractor services as soon as possible with "go live" coordinated to begin when the California Coastal Commission (CCC) approves the City's STR regulations (anticipated to be in late 2025).	FY2025-2026	Administrative Services Planning
2	City Website ADA Compliance <i>(New)</i>	Evaluate City Website ADA compliance and implement solutions to maintain compliance and meet the newly released DOJ mandate by April 2027 as required by law.	Staff is working with its website hosting vendor to analyze current state of compliance and evaluate solutions.	FY2025-2026 FY2026-2027	Administrative Services Information Systems
3	Participation in Multiple SANDAG Major Projects: - San Diego LOSSAN Rail Realignment - DM Bluff Stabilization 5 - DM Bluffs Access Improvements - San Dieguito Double Track & Special Events Platform	On-going coordination and work with SANDAG and the public on significant CIP projects happening in parallel, including the San Diego LOSSAN Rail Realignment Project; Del Mar Bluff Stabilization Project 5; Del Mar Bluffs Access Improvements Project (informed by the Coastal Connections Conceptual Planning Study); and the San Dieguito Double Track and Special Events Platform project, which involves relocation of City water/wastewater utility lines, a pedestrian undercrossing, license agreements, and an encroachment permit.	Coordination and participation with SANDAG on various SANDAG projects affecting Del Mar is ongoing and involves a substantial amount of City staff time from multiple departments.	FY 2025-2026 FY 2026-2027	City Manager's Office Public Works Planning City Attorney
4	Senate Bill 9 (SB 9) Implementing Ordinance/LCPA	Ordinance/LCPA is in process to implement State law provisions consistent with CCC guidance to harmonize housing law with the Coastal Act. SB 9 provisions took effect January 1, 2022; however, the CCC confirmed that any application submitted prior to processing of the LCPA must be processed in accordance with the existing certified LCP to ensure protection of coastal resources. Coastal Commission certification is pending.	In-process. City Council adopted Ordinance in June 2023. CCC certification action is pending. Final certification to complete project is anticipated summer 2025.	FY2025-2026	Planning
5	ADU Ordinance/LCPA for Consistency with State Law	Ordinance/LCPA is in process for consistency with State law as needed to harmonize State housing law and the Coastal Act and address inconsistencies previously identified. Prepare and process amending Ordinance/LCPA with CCC modifications for City Council action as needed for Coastal Commission final certification.	In-process. City Council adopted Ordinance in December 2023. CCC certification action is pending. Final certification to complete project is anticipated summer 2025.	FY2025-2026	Planning
6	Tiny House Regulations (6th Cycle Housing Element Program 2F)	Ordinance/LCPA is in process to clarify that tiny houses are allowed in accordance with the ADU regulations. Prepare and process amending Ordinance/LCPA with CCC modifications for City Council action as needed for Coastal Commission final certification.	In-process with ADU Ordinance. City Council adopted December 2023. CCC certification action is pending. Final certification to complete project is anticipated summer 2025.	FY2025-2026	Planning

TIER 1: Essential/Non-Discretionary Services (State Mandated/Legally or Contractually Required)

Reference No.	Item Name	Description	Status	Fiscal Year(s)	Department(s)
7	Amend Central Commercial (CC) Zone (6th Cycle Housing Element Program 1C)	Ordinance/LCPA is in process to allow 20 du/ac density to create adequate sites and facilitate affordable housing. City must prepare and process amending Ordinance/LCPA with CCC modifications for City Council action as needed for Coastal Commission final certification.	In-process. City Council adopted Ordinance April 2024. CCC conditionally certified the LCPA February 2025. Final certification to complete project is anticipated by June 2025.	FY2025-2026	Planning
8	Process Ordinances to create incentives and an Affordable Housing Overlay Zone - (6th Cycle Housing Element Program 1D and 1I)	Utilize data from Phase II studies completed January 2023 to prepare Ordinance/LCPA creating an overlay zone to apply objective design standards and provide site-specific incentives for affordable housing projects on sites relied upon for the 6th Cycle Housing Element. Will involve discussion of potential options related to scale and compatibility of development that could occur. Action is required per Housing Element Program 1D due to production of less than 30 lower income units by April 2025.	In-process. Will require Planning Commission recommendation, City Council introduction and adoption of Ordinance, and Coastal Commission certification.	FY2025-2026 FY2026-2027	Planning
9	Prepare Fair Housing Materials (6th Cycle Housing Program 6B)	Prepare and publish Fair Housing Materials in English and Spanish in order to implement a component of Program 6B, Affirmatively Furthering Fair Housing. Materials will be made available on the City's website and local non-profits.	In-process. Will coordinate with implementation of Housing Element Programs 4A/4B.	FY2025-2026	Planning
10	Fairgrounds Housing Strategy (6th Cycle Housing Element Program 3A)	Secured Exclusive Negotiating Rights Agreement (ENRA) with 22nd District Agricultural Association (DAA) in March 2024. City is utilizing findings of Phase I feasibility studies to assist DAA with preparation and processing of task orders and other tasks specified in the ENRA for site selection and negotiation of a lease agreement that aligns with the Fairgrounds strategic planning process.	In-process. Continue to implement terms of ENRA, which was approved by Fair Board February 20, 2024 and Del Mar City Council March 4, 2024. Next steps include the 22nd DAA site selection, with feasibility studies continuing through March 2026 to facilitate site selection and other due diligence studies for solicitation of affordable housing developer.	FY2025-2026 FY2026-2027	Planning City Manager's Office
11	Affordable Housing on City-Owned Properties at 10th Street and 28th Street (6th Cycle Housing Element Program 3B)	Pursue Cycle 6 Smart Growth Incentive Program (SGIP) funds to facilitate completion of feasibility and due diligence studies (supplemental economic studies, mobility access, environmental assessment, site design feasibility, view corridor analysis, infrastructure and utilities assessment); affordable housing developer selection, planning, engineering, and building plans; CEQA documentation and entitlements for City development project on City-owned vacant lot on 10th Street to develop 4-8 units for lower income households per Housing Element Program 3B. Additionally, staff will evaluate next steps for the 28th Street site.	In-process and requires multiple steps. Preparation of City Council Resolution is in process for City Council March/April 2025 to request authorization for SGIP grant submittal, which is due to SANDAG by April 11, 2025. Grant funding will facilitate items included in description.	FY2025-2026 FY2026-2027	Planning
12	STR Permit Fee Ordinance <i>(New)</i>	Prepare and process Ordinance to establish a STR Permit Fee. Coordinate with consultant to identify the associated cost for implementation of STR permit issuance, monitoring, and enforcement.	In-process. RFP process to select consultant is in process. Ordinance adoption anticipated summer 2025.	FY2025-2026	Planning, Administrative Services, City Attorney

TIER 1: Essential/Non-Discretionary Services (State Mandated/Legally or Contractually Required)

Reference No.	Item Name	Description	Status	Fiscal Year(s)	Department(s)
13	Short Term Rental Regulations/Preservation of Existing Housing Stock (6th Cycle Housing Element Program 5C)	Process Ordinance/LCPA to regulate short term rentals. Update correlates with NC Zone Referendum Settlement Agreement.	In-process. City Council adoption September 2024. Coastal Commission certification review of Ordinance/LCPA is pending and CCC certification action is anticipated in fall 2025.	FY2025-2026 FY2026-2027	Planning City Attorney
14	General Plan Update: Safety Element Update (6th Cycle Housing Element Program 6H)	City must update the Safety Element per Housing Element and State law. Update correlates with other required updates relating to Environmental Justice Element and Open Space Element updates, Fire Hazard Severity Zone Map Update, and ADU Regulations Update.	In-process. Planning staff is working with CalFire to finalize a draft for public review and processing. Will require Planning Commission recommendation and City Council approval to complete.	FY2025-2026	Planning
15	General Plan Update: New Environmental Justice Element (6th Cycle Housing Element Program 6E)	City must create a new Environmental Justice Element per Housing Element. Update correlates with other required updates relating to the Safety Element and Open Space Element updates.	In-process. Planning staff is preparing a draft document for public review and processing. Will require Planning Commission recommendation and City Council approval to complete.	FY2025-2026	Planning
16	General Plan Update: Open Space Element Update (SB 1425)	By January 1, 2026, City must update Open Space Element to address specified climate resilience and rewinding criteria to provide coordinated mitigation of impacts to new development. Correlates with Environmental Justice Element and Safety Element updates.	Not yet started.	FY2025-2026 FY2026-2027	Planning
17	Residential Care Facilities (6th Cycle Housing Element Program 4A)	Prepare and process Ordinance/LCPA to clarify this land use type and bring the regulations into compliance with State law. City is using HAP Grant funds to implement by March 2026.	In-process. Will require Planning Commission recommendation, City Council approval, and Coastal Commission certification to complete.	FY2025-2026 FY2026-2027	Planning and City Attorney
18	Emergency Shelters, Transitional Housing, Supportive Housing, and Low Barrier Navigation Centers (6th Cycle Housing Element Program 4B)	Prepare and process Ordinance/LCPA for compliance with State law. Develop procedures and informational handouts to connect people to resources. City is using HAP grant funds to implement by March 2026.	In-process. Will require Planning Commission recommendation, City Council approval, and Coastal Commission certification to complete.	FY2025-2026 FY2026-2027	Planning and City Attorney
19	Mid Cycle ADU Production Evaluation (6th Cycle Housing Element Program 2E) <i>(New)</i>	Prepare Mid Cycle ADU Production Evaluation that accounts for data collected in the 2024 APR report to HCD (March 2025) and identifies potential new opportunities to create low income ADUs, which may involve future processing and consideration of amendments to existing incentive programs adopted in December 2023.	Not yet started.	FY2025-2026	Planning
20	Reasonable Accommodation Regulation Zone Code Amendment <i>(New)</i>	Prepare and process an Ordinance to create a new Del Mar Municipal Code Chapter that will update regulations for reasonable accommodation requests consistent with applicable State and Federal Fair Housing regulations. Relates to Housing Element Program 7F.	Not yet started.	FY2025-2026	Planning and City Attorney

TIER 1: Essential/Non-Discretionary Services (State Mandated/Legally or Contractually Required)

Reference No.	Item Name	Description	Status	Fiscal Year(s)	Department(s)
21	Update to Building and Fire Codes <i>(New)</i>	Prepare and Process Ordinance to adopt the latest California Building and Fire Codes and incorporate local modifications as desired. Routine update processed every three years. New Codes will be effective January 1, 2026.	Not yet started.	FY2025-2026	Planning and City Attorney
22	Annual Water System Priority Improvements	Water System repairs and improvements.	Preparing bid documents to complete high priority valve repairs throughout City. Construction anticipated in spring 2026.	FY2025-2026 FY2026-2027	Public Works
23	Annual Wastewater System Priority Improvements	Wastewater System repairs and improvements.	Project modified once USEPA FY24 Community Grants Project Funding received. Preparing application documents for federal review. Design to be completed in FY2025-2026.	FY2025-2026 FY2026-2027	Public Works
24	Annual Storm Drain System Priority Improvement	Replace storm drain facilities that have surpassed their useful life.	Project modified once USEPA FY24 Community Grants Project Funding received. Preparing application documents for federal review. Design to be completed in FY2025-2026.	FY2025-2026 FY2026-2027	Public Works
25	Annual Bike Route Repairs	Repair bike lanes on major arterials; CDM, JDB, Via de la Valle, Carmel Valley Road.	Work to be completed as part of Annual Pavement Management Program.	FY2025-2026 FY2026-2027	Public Works
26	Annual Pavement Management Program (baseline)	Annual Roadway Repairs to Major Arterials and Residential Streets.	City staff is working with Del Mar Fairgrounds staff to consider striping and pavement improvements on Jimmy Durante Blvd.	FY2025-2026 FY2026-2027	Public Works
27	Annual Small Area Pavement Repair Contract	Citywide small area asphalt paving/repairs.	Occurs twice per year depending on repair quantities.	FY2025-2026 FY2026-2027	Public Works
28	Camino del Mar Bridge Replacement Project	Replace Camino del Mar Bridge over San Dieguito River in accordance within Federal Highway Bridge Program requirements.	Design documents are at 65% complete and most resource agency permits are completed. Design will be completed by December 2025. Caltrans review for construction approval and Construction Management procurement will begin in early 2026. Project construction scheduled to begin December 2026.	FY2025-2026 FY2026-2027	Public Works Planning
29	Riverpath Del Mar Phase 3	Extend Riverpath Del Mar from Grand Avenue Bridge to Crest Canyon.	Continuing to work on grants to secure construction funding. Construction targeted for September 2025, but may need to be pushed to 2026 due to uncertainty with various grant funding timelines; timing will need to be coordinated with Crest Canyon Undergrounding to avoid construction overlap.	FY2025-2026 FY2026-2027	Public Works Planning
30	Utility Undergrounding District 1A (Stratford South)	Undergrounding of above ground dry utilities into joint trench and underground service laterals.	City Construction substantial completion by March 2025. Final paving to be completed after Utility companies construction. Homeowner Service Laterals estimated completion May 2025. Utility Companies estimated completion by end of 2025.	FY2025-2026 FY2026-2027	Public Works City Manager's Office
31	Utility Undergrounding District X1A (Crest Canyon)	Undergrounding of above ground dry utilities into joint trench and underground service laterals.	Design and permitting completed March 2025. SDG&E IFC bidding phase another 5 months. Construction targeted to begin Fall 2025 and last approximately 18 months.	FY2025-2026 FY2026-2027	Public Works City Manager's Office
32	Utility Undergrounding District 1B (Stratford North)	Undergrounding of above ground dry utilities into joint trench and underground service laterals.	SDG&E preliminary design completion February 2025. Design and permitting currently paused until FY 2026-2027. Construction targeted to begin in Early 2029. Final decision pending City Council.	FY2025-2026 FY2026-2027	Public Works City Manager's Office

TIER 1: Essential/Non-Discretionary Services (State Mandated/Legally or Contractually Required)

Reference No.	Item Name	Description	Status	Fiscal Year(s)	Department(s)
33	Utility Undergrounding District 25th Street (20A) <i>(New)</i>	Undergrounding of above ground dry utilities into joint trench and underground service laterals. Funding included as part of Rule 20A.	District formation completed August 2024. Design targeted to start FY 2025-2026. Construction needs to be completed by December 2030 to use 20A funds.	FY2025-2026 FY2026-2027	Public Works City Manager's Office
34	Water Valve Replacement Project	Replace broken water valves as identified in maintenance program.	Occurs annually usually around April of each year.	FY2025-2026 FY2026-2027	Public Works
35	Major Facility Repairs	Essential building (City Hall, Library, Public Works, Community Services, etc.) repairs including exterior, doors/windows, electrical, plumbing, HVAC, fire and security systems.	Work will occur throughout each fiscal year.	FY2025-2026 FY2026-2027	Public Works
36	Storm Drain Capture Devices	A "storm drain capture device" is a system installed at a storm drain inlet designed to catch and trap debris, primarily trash, before it enters the storm drain system and flows into waterways. This is required by California Regional Water Quality Control Board. The City installs/replaces approximately 7 storm drain capture devices per year. The exact number and locations of the devices are determined based on the results of annual inspection and the proximity to sensitive ocean reception points.	Occurs annually usually around or by June of each year.	FY2025-2026 FY2026-2027	Public Works Clean Water Consultant
37	Jimmy Durante Boulevard Bike Lane Modification Project <i>(New)</i>	Safety enhancements to modify four curb inlets along northbound Jimmy Durante Boulevard between Luzon Avenue and San Dieguito Drive.	Engineering evaluation complete. Recommended remove and replacing the existing five (5) Type C Curb inlets and Concrete Aprons with modified Type B Curb inlets.	FY2025-2026	Public Works
38	Amendment to City of San Diego Wastewater Transportation and Disposal Agreements	Identify options to amend Metropolitan Wastewater Commission Treatment and City of San Diego Wastewater Transportation Agreements for Council consideration. The City currently transports majority of its wastewater to the San Elijo Joint Powers Authority water reclamation facility in Encinitas via Solana Beach's system.	Amendment discussions with City of San Diego and Regional Wastewater Commission JPA underway.	FY2025-2026 FY2026-2027	Public Works City Manager's Office
39	Jimmy Durante Boulevard Bluff Repair Project	Design and construct improvements to permanently protect bluff in City right of way along Jimmy Durante Boulevard.	60% Engineering Design and draft CEQA Notice of Determination Complete. Scheduled informational Item at April 7, 2025 City Council Meeting.	FY2025-2026	Public Works Planning

TIER 2: Important Items that Support City Operations/Values (Not Mandated/Legally Required)

Reference No.	Item Name	Description	Status	Fiscal Year(s)	Department(s)
1	Enterprise Resource Planning (ERP) System Selection Process	The City's current financial system will sunset on March 1, 2027. To ensure timely selection and implementation of new financial system, the solicitation process for a replacement ERP system began in mid-2024.	Began reviewing options and pricing of new system in 2023. Vendor selection and contract approval are planned for Council consideration in April-May 2025 with project initiation anticipated in May-June 2025	FY2025-2026 FY2026-2027	Administrative Services
2	Cost Allocation Plan Update	The last update to the City's cost allocation plan was completed internally in 2016, and needs to be updated (best practice is to complete every 5 years). This is a multi-year process that is expected to begin in July 2025 and involves issuing a Request for Proposal (RFP) to hire a consultant to assist with this effort.	Goal is to start the process by issuing a RFP for consulting services in FY 2025-26, with the goal of completing an updated Cost Allocation Plan by end of FY 2026-27.	FY2025-2026 FY2026-2027	Administrative Services
3	Civic Center Operations Guide	Comprehensive update to the City's facility use policies, including proposed updates to the list of eligible non-profits.	Staff brought an initial discussion item to Council on January 22, 2024. Staff continues working on the item in collaboration with the Council subcommittee with plans to return to the Council with recommended changes in 2025.	FY2025-2026	Administrative Services
4	Climate Action Plan Update	With support from a consultant, staff will update the City's 2016 Climate Action Plan, Greenhouse Gas (GHG) Inventory, and mitigation strategies to align with other CAPs in the region and industry best practices.	Staff will issue an RFQ in FY2024-2025 to hire a technical consultant to assist the City developing new GHG inventories, updating the CAP, associated mitigation strategies, and monitoring. In FY2024-2025, staff will apply for Cycle 6 SGIP grant funds to complete the update (April 2025). The CAP Update will be completed in FY2025-2026.	FY2025-2026	City Manager
5	Solar Energy Partnership (6th Cycle Housing Element Program 6D)	Partner with programs like CEA or the Center for Sustainable Energy to install solar on multi-unit, lower income housing to meet renewable energy goals in Climate Action Plan.	Staff is analyzing available programs, but has not yet entered into a partnership.	FY2025-2026	City Manager Planning
6	Citywide Curbside Management Inventory <i>(New)</i>	Staff has identified a need to conduct a comprehensive curbside management inventory of all existing red curbs and "no parking" areas along public streets. Working with the City's traffic Engineer, MBI, staff will coordinate with the Fire Department to review intersections for accessibility and validate the City's existing red curbs. Finally, the data will be used to calculate the City's available parking supply to assist with compliance reporting requirements of the City's Coastal Development Permit.	MBI has developed a scope of work totaling \$135,500 to complete this work. If approved, the project would be completed in FY 2025-2026.	FY2025-2026	City Manager Planning Public Works Community Services Fire Department
7	Housing Acceleration Program (HAP) Grant Funding - Cycle 2	SANDAG awarded Cycle 2 HAP grant funding (October 2023) for implementation of the City's Housing Element including \$1.5 million capital funds for Fairgrounds Housing project and \$181,000 planning funds for Objective Design Standards and 4A/4B Supportive Housing Ordinance. Funding applies to work starting January 1, 2024. HAP grant funds must be expended by March 2026.	In-process through March 2026.	FY2025-2026	Planning

TIER 2: Important Items that Support City Operations/Values (Not Mandated/Legally Required)

Reference No.	Item Name	Description	Status	Fiscal Year(s)	Department(s)
8	Tree, Scenic Views, and Sunlight Ordinance (TSVS) Update	Prepare and process and amendment to the TSVS Ordinance.	In-process. The City Council identified Guiding Principles and Objectives in September 2024 and staff is preparing the Ordinance. Will require Planning Commission recommendation (anticipated March 2025), City Council introduction and adoption (anticipated May 2025).	FY2025-2026	Planning
9	Comprehensive Tree Policy and Regulatory Standards Update	Revise existing City tree policies for both public and private trees, with an overall goal of protecting and enhancing the City's urban forest tree canopy while managing the City's wildfire risk.	Anticipated to start summer of 2025.	FY2025-2026	Planning
10	Amend Sand Compatibility Opportunistic Use Program (SCOUP) Permits with Resource Agencies to Account for Change in San Dieguito Lagoon Conditions <i>(New)</i>	Prepare and process permit applications with United States Army Corps of Engineers (USACE) and Regional Water Quality Control Board (RWQCB) to amend the existing SCOUP permits to allow the City to accept beach quality sand for beach nourishment when available. The permit issued by USACE in July 2024 impacted the feasibility of City implementation due to the restrictive limits on sediment quantities imposed and USACE's large volume sand placement in Encinitas and Solana Beach in 2024.	Work has not yet started.	FY2025-2026	Planning
11	San Dieguito Lagoon Shoreline Protection Planning Project (Levee/Trails) and Implementation of State Parks Grant Funding <i>(New)</i>	City and San Dieguito River Park JPA are coordinating on a joint project to develop living levees and trails along the north and south banks of the San Dieguito River. State Parks awarded \$500,000 grant funding to City and \$1.3 million to the SDRP JPA. The City executed task orders with Dudek (\$500,000) and kicked off work in January 2025 to complete environmental, engineering, and permitting task orders. A MOU with SDRP JPA will be executed to facilitate completion of additional task orders using grant funds through June 2027. This effort correlates to new City CIP project.	In-process through June 2027.	FY2025-2026 FY2026-2027	Planning Public Works
12	Review and Update the Carmel Valley Precise Plan (CVPP)	Comprehensive review and potential updates to the CVPP, through the appropriate process (entitlements, environmental review, public participation, etc.), as may be recommended by staff/City Attorney's office.	The City Attorney initiated the review of the CVPP. Should the CVPP need to be updated, a completion date of Fall 2026 is anticipated.	FY2025-2026 FY2026-2027	Planning City Attorney
13	Evaluate updating Del Mar Municipal Code Chapter 24.70 (lot line adjustments) <i>(New)</i>	Evaluate updating lot line adjustment/lot consolidation regulations, with consideration of requiring a lot line adjustment parcel map for any lot line adjustments or lot consolidation. Update would require processing a Zone Code Amendment and preparing an Ordinance; Planning Commission recommendation and City Council introduction and adoption of Ordinance.	Work has not yet started.	FY2026-2027	Planning and Engineering
14	San Dieguito Drive Improvements	Construction of San Dieguito Drive between Racetrack View Drive and Oribia Road as part of an approved assessment district.	Construction anticipated after Work Zone 1 of UUD X1A (Crest Canyon) in FY 2025-2026.	FY2025-2026	Public Works City Manager's Office Planning

TIER 2: Important Items that Support City Operations/Values (Not Mandated/Legally Required)

Reference No.	Item Name	Description	Status	Fiscal Year(s)	Department(s)
15	29th Street Seawall and Beach Access	Design and permit the northern half of the sea wall and beach access.	Conceptual design and cost estimate is proceeding FY 2024-2025. Design and permitting is targeted to begin FY 2025-2026 and construction in FY2026-2027.	FY2025-2026 FY2026-2027	Public Works
16	Caltrans Bridge Inspection Program Recommended Bridge Repairs	Critical bridge infrastructure repairs recommended by CALTRANS as a result of annual inspection of the City's five bridges.	Bridge inspections identified concrete and miscellaneous repairs needed at three City bridges. Project will need to be designed and put out for public bid. Project on hold until after programmatic EIR is completed in 2025.	FY2025-2026	Public Works
17	Stratford Court South Pavement Improvements	Paving improvements for the Stratford Court South area following the undergrounding project. Grind & overlay improvements for low PCI (Pavement Condition Index) streets of Stratford Court from 4th St to 12th St, Little Orphan Alley, and Melanie Way. Pavement sealing application for other streets within the Stratford Court South UUD 1A District with trench lines.	Construction targeted after UUD 1A (Stratford Ct South) in FY 2025-2026.	FY2025-2026	Public Works
18	Crest Canyon Pavement Improvements <i>(New)</i>	Paving Improvments for the Crest Canyon area following the undergrounding project. Grind & overlay improvements for portions of low PCI (Pavement Condition Index) streets of Zuni Dr, Avenida Primavera, and Serpentine Dr. Pavement sealing application for Crest Road and adjacent streets with trench lines.	To be included as alternative bid item with UUD X1A (Crest Canyon). Construction targeted after UUD X1A (Crest Canyon) end of FY 2026-2027.	FY2026-2027	Public Works
19	Public Right of Way (ROW) Vegetation Maintenance Regulations <i>(New)</i>	Development of an Ordinance regulating the maintenance of private property vegetation and trees by private property owners, if the vegetation encroaches on the City's right-of-way.	Work has not yet started. The Ordinance would make clear that maintenance and related liability of vegetation originating from private property in the public ROW is the responsibility of the property owner who owns the vegetation, not the City.	FY2025-2026	Public Works Planning

TIER 3: Discretionary/Non-Essential Work Plan Items That Could be Differed or Eliminated (Not Required)

Reference No.	Item Name	Description	Status	Fiscal Year(s)	Department(s)
1	California Municipal Treasurers Association (CMTA) Investment Policy Certification Program	Pursue CMTA Investment Policy Certification. CMTA program provides professional guidance and assistance in developing and/or improving investment policies that meet industry best practices for California's public sector agencies.	Begin certification process in July/August 2025. Will solicit feedback from the City's Finance Committee.	FY2025-2026	Administrative Services
2	Citywide Plaque Policy	Development of a City plaque policy that is consistent with the City's branding guide for consideration by the City Council in FY 2025-26.	The item is on the Parks & Recreation Committee Work Plan for FY2025-26.	FY2025-2026	City Manager's Office Planning Public Works
3	Del Mar Foundation Proposal to Plant 40 Trees in Del Mar	The Del Mar Foundation has proposed to plant 40 trees throughout Del Mar to commemorate their 40th Anniversary. The Council referred the proposal to staff and the Parks and Recreation Committee for further vetting and a recommendation.	Del Mar Foundation's proposal includes trees on private property, City replacement trees, and new trees in public spaces. DMF has paid to replace 15 City trees and plant 8 additional private trees. The Parks & Recreation Committee has recommended for approval new City trees. City staff has recommended DMF complete community outreach and further refine the proposal, if necessary, before moving forward to City Council.	FY2025-2026	Public Works
4	Major Arterial Median Improvements	Design of drought tolerant landscaping and irrigation efficiency enhancements along major arterial median segments, currently planned for four locations as Phase I of project. CDM 15th Street to San Dieguito River Bridge; Jimmy Durante Blvd/Via De La Valle Triangle; Jimmy Durante Roundabout to CDM Merge; and CDM 4th to 9th Street.	Landscaping palette and conceptual design is currently underway for FY 2024-2025. Final design is anticipated FY2025-2026 with construction in FY2026-2027. Work will continue on this project as time permits based on CIP project management staff capacity.	FY2025-2026 FY2026-2027	Public Works
5	Native American Plaque	Development of a proposal for content and location for placement of a sign honoring the Native American history in Del Mar by the Parks and Recreation Committee in FY 2024-25 for City Council consideration in FY 2025-26.	Parks & Recreation Committee has reviewed work for a panel at Grand Avenue Bridge. Second proposal for smaller rock or monument along Riverpath trail forthcoming.	FY2025-2026	Public Works City Manager's Office
6	Solar Capacity on City Owned property	Evaluate the possibility of increasing the City's solar capacity on City owned property.	The work will commence in FY 2025-2026. the Sustainability Advisory Committee (SAC) will support staff in research funding prospects to support City electrification and the expansion of solar on City facilities. Staff will work with the Public Works Department on more technical components of understanding facility capacity.	FY2025-2026 FY2026-2027	City Manager's Office
7	City Facilities Gas Appliances Inventory	Development of a policy that prioritizes the purchase of electric appliances when possible for recommendation by Sustainability Advisory Committee and consideration by the City Council.	The work will commence in FY 2025-2026.	FY2025-2026	Public Works City Manager's Office

**FY 2025-26 City Council Goals & Priorities Workshop
List of Council-Identified Proposed Work Plan Items**

1) Turn the Design Review Guidelines into Design Review Ordinances

There was Council consensus to move forward with turning the design review guidelines into design review ordinances.

Staff Follow-Up: This effort will first require obtaining clear direction from the City Council regarding its expectation. Once that information is obtained, it is anticipated that staff will either be 1) drafting an ordinance to amend DMMC Chapter 23.08 (Design Review) to incorporate the Design Guidelines into that Chapter as regulatory “standards of review” for DRB permit approval; or 2) incorporating the Design Guidelines into Title 30 of the DMMC (Zoning Code) as regulatory development regulations. Staff will need to study the alternatives in consultation with the City Attorney to determine the most appropriate way to proceed and what procedural changes to the development review/permitting process should be considered, if any. If it is determined that incorporating the Design Guidelines in the Zoning Code would be most beneficial to the development review process, processing a Local Coastal Program Amendment (LCPA) with the Coastal Commission will be required. It should be noted that the Design Guidelines are divided into three sections, Single-Family Residential, Multi-Family Residential, and Commercial.

No outside consultants will be required for the drafting of an ordinance to amend the Municipal Code. However, it is estimated that approximately 30 hours of City Attorney time will be required.

Given the priority placed on special projects currently underway and staff capacity, it is anticipated that this work effort could commence at the beginning of 2026 (Jan./Feb.) and would take approximately 6-8 months to complete the City process. There would be an estimated additional 12-18 months of processing time if LCPA is required.

Because the Design Guidelines are already incorporated heavily into the discretionary development review process but in a less “regulatory” fashion, staff would suggest that City Council categorize this as a Tier 2 or Tier 3 priority item and not delay or defer any other item currently on the Planning Department’s workplan in order to start this one sooner.

2) Reconsider Advisory Committee Structure

Council consensus was to form a subcommittee of Mayor Gaasterland and Deputy Mayor Martinez to evaluate potential revisions to the City’s advisory committee structure with the goal of bringing any proposed changes to the City Council for consideration before the end of the calendar year with changes going into effect in 2026.

Staff Follow-Up: Council directed a subcommittee comprised of Mayor Gaasterland and Deputy Mayor Martinez to work with City staff to evaluate potential revisions to the City’s advisory committee structure and related policies/practices. The initial recommendations will be presented to City Council on May 5, 2025, with the goal of bringing any additional proposed changes to the Council for consideration before the end of the calendar year. This item is expected to have minimal cost impacts, and it is estimated to require approximately 10-20 staff hours.

3) Amend City Appeals Procedure Consider Modifications to the Del Mar Municipal Code.

Council consensus was to direct staff to work with the City Attorney’s Office to evaluate the appeal procedure for administrative approvals with the goal of streamlining the process to put the appeal decision in front of the right decision-making body.

Staff Follow-Up: This effort will involve staff collecting and reviewing appeal procedures from neighboring agencies and other coastal agencies of a similar size. Staff will then work with the City Attorney’s Office to identify options for Council consideration of potential code revisions that would be effective for Del Mar. If the Council decides to proceed with code changes, staff will prepare an ordinance for City Council’s consideration and adoption. It is anticipated that this effort will include conducting the research, preparing and presenting options to Council, and drafting a related ordinance, all of which will take approximately 25 staff and City Attorney hours.

4) LOSSAN Rail Realignment Lobbying

There was Council consensus to for staff to work with the City’s consultant Townsend Public Affairs to get cost estimates and more information about what would be involved in the LOSSAN Rail Realignment lobbying effort as proposed by Council.

Staff Follow-Up: Staff will work with Council to understand how Townsend Public Affairs (TPA) and/or other outside consulting resources could support LOSSAN Rail Realignment advocacy, obtain estimated costs, and determine next steps.

5) Options to Obtain Resident Input on How/Whether to Continue Undergrounding Program

There was Council consensus in support of having staff gather more information about the various options (ballot measure, survey, etc.) for the Council to receive resident input on whether to continue with the Citywide Undergrounding Program.

Staff Follow-Up: The City Council could consider various options for receiving resident input on the Citywide Undergrounding Program including conducting an informal survey distributed by staff, conducting a formal community survey led by a specialized consultant, holding community workshops or public City Council discussions to solicit feedback, and/or placing a measure on the November 2026, General Municipal Election ballot. These options vary in cost and staff time.

As an example, a city-initiated ballot measure is estimated to cost \$30,000-\$40,000 and would take approximately 50 staff and City Attorney hours, and the last formal third-party community survey conducted by the City in 2016 cost \$21,000.

6) Bike Lanes Safety Improvements

The Council discussed looking for opportunities to improve bike lane safety when possible, such as through the existing Jimmy Durante Bike Lane Improvement workplan item.

Staff Follow-Up: Staff proactively works with City traffic engineers and bicycle advocacy groups to identify bicycle lane safety improvements. The physical improvements are typically integrated into the City’s Pavement Management Program because fresh asphalt pavement is the City’s best opportunity to install the improvements with new thermoplastic striping.

For example, staff has been working with the City’s Traffic Engineer, Del Mar Fairgrounds (including Del Mar Thoroughbred Club), and bicycle advocacy groups to improve bicycle safety along Jimmy Durante Boulevard. The improvements are targeted for installation after Jimmy Durante Boulevard receives a fresh asphalt grind and overlay in late 2025/early 2026. Previous bicycle lane improvements along the City’s major arterials include narrower vehicle lanes, wider bicycle lanes, and green conflict zone striping.

The cost of this work is included in the funding for the City’s Pavement Management Program. The City also budgets an additional \$60,000 annually for major arterial bike route repairs. This work is ongoing and operational.

7) Traffic Speed Calming

Council consensus was for staff to work with the City’s contract Traffic Engineer to weigh in on whether the City can reduce the speed by 5mph without a speed study; evaluate other traffic calming measures for major arterials; and if necessary, complete speed surveys which would allow the City to set the speed limit within 5 mph of the 85th percentile and then reduce it further by 5 mph.

Staff Follow-Up: Staff proactively works with City traffic engineers and the Traffic Parking Advisory Committee (TPAC) to conduct speed surveys and post the lowest possible enforceable speed limits in compliance with California Vehicle Code. As an annual work plan item, staff works with TPAC to identify major arterial roadway segments to conduct speed surveys with a goal to lower posted speed limits. TPAC’s proposed FY 2025-26 Workplan includes a speed survey item where: 1) TPAC will identify major arterial segments for staff to conduct speed surveys; 2) Staff will conduct the speed surveys and round the 85% percentile to the nearest 5 mph limit; and 3) then potentially reduce the posted speed limit by an additional 5 mph as recommended by the City Traffic Engineer.

The City also proactively identifies and installs traffic calming measures along major arterials such as narrower vehicle lanes, wider bicycle lanes, green conflict zone striping, pedestrian bulb outs, pedestrian activated flashing crosswalks, proactive traffic striping, and retro-reflectivity traffic signage.

These activities are ongoing and routine, and funded annually through the City's approved operating budget or incorporated into capital improvement projects as appropriate.

8) Smoke Free City Signs to Enforcement Ordinance

Council consensus was for staff to explore potential enforcement options including following up with apartment complexes where people smoke outside; increasing enforcement activities by the City's Beach and Community Patrol Officers (BCPO); partnership with Del Mar Village Association (DMVA); and consideration to place additional no smoking signage in key areas, including the Del Mar Plaza.

Staff Follow-Up: Signs in one of the areas discussed, 4th Street and Stratford Court, were recently replaced based on a recommendation from Community Services due to several recent contacts on the sidewalk adjacent to the high-density housing complex noted in the Goals and Priorities discussion. Community Services will perform an assessment of current signage, most of which is in City parks and public beach accesses, and refresh or replace the existing inventory. The two areas noted by Council were the 4th Street and Stratford Court location and the public sidewalk adjacent to the Plaza along the 1500 block of Camino Del Mar. Community Services will identify potential locations for signage in the public ROW to add non-intrusive "No Smoking" signage in accordance with the City's municipal code related to smoking. Other areas of the City with frequent complaints or recommended by Council may also be considered. Staff does not anticipate additional costs beyond the City's approved operating budget to provide enforcement and add or replace signage, as needed.

9) Electrification Incentivization

Council consensus was for staff to look for opportunities to incentivize the implementation of electrification specifically for new construction or major remodels.

Staff Follow-Up: Staff and the Sustainability Advisory Committee (SAC) will continue to research and gather information about high-performance reach codes similar to one recently adopted by the City of Encinitas. Staff has not been directed by the Council to develop a high-performance reach code, as the City Attorney continues to advise a "wait and see" approach to any electrification ordinance (i.e., a high-performance reach code) due to recent court rulings that have challenged and overturned ordinance that require building electrification.

It is estimated that moderate staff time would be needed to research high-performance reach codes and to coordinate with SAC and organizations that offer electrification incentives. Given that staff's primary focus for FY 2025-26 will be on the City's Climate Action Plan update, it is anticipated that staff can bring an informational update on this topic to the Council by the end of calendar year 2025.

10) City Facilities Gas Appliances Inventory

Council consensus was to add creation of a City Facilities Gas Appliances Inventory to the FY 2025-2026 Citywide Work Plan as a Tier 3 Priority; to add the item to the Sustainability Advisory Committee (SAC) FY 25-26 Workplan; and for staff to work on a policy that prioritizes the purchase of electric appliances and vehicles when possible for recommendation by SAC and consideration by the City Council.