



**CITY OF DEL MAR**  
**MEASURE Q CITIZEN OVERSIGHT COMMITTEE AGENDA**  
**Del Mar Town Hall**  
**1050 Camino del Mar, Del Mar CA 92014**  
**January 21, 2026, 10:00 A.M.**

*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.*

**Public Comment:** Members of the public wishing to address the Measure Q Oversight Committee on agenda items may do so when the item they wish to speak on is announced by the Committee Chair. Members of the public wishing to speak on non-agenda items may do so during public oral communications. The Committee Chair will recognize each speaker and invite them to make their comment. Public speakers will have three minutes for their comments. Written comments the day of the meeting will be distributed to the committee prior to the meeting and must be submitted to [cityclerk@delmar.ca.us](mailto:cityclerk@delmar.ca.us) by no later than 9 a.m. the day of the meeting.

**Members:** Chair Alan Lonbom; Vice Chair Steven McDowell; Secretary Tom McGreal; Nancy Stoke

**Council Liaisons:** Councilmembers Dan Quirk and Terry Gaasterland

**City Staff:** Finance Manager/Treasurer Marco Camacho; and Finance Officer Monica Molina

**1) CALL TO ORDER/ROLL CALL**

**2) PUBLIC ORAL COMMUNICATIONS (Non-agenda items):** State law precludes the Committee from acting on any topic which is not on the posted agenda. Information received under public oral communications may be placed on a future agenda or referred to staff for appropriate follow-up.

**3) CITY ANNOUNCEMENTS**

City Council liaisons and staff to provide updates on topics relevant to the Committee.

**4) APPROVAL OF MINUTES FOR DECEMBER 10, 2025**

Committee to consider and take action to approve the minutes.

**5) COMMITTEE DISCUSSION ITEMS**

**A. Discussion of Reviews of FY 2024-25 Measure Q Revenue and Expenditures**

Committee to discuss reviews and draft annual report to the City Council.

**6) FUTURE AGENDA ITEMS**

Discussion of planned and potential future committee agenda items.

**Next Scheduled Meeting:** TBD

**7) ADJOURNMENT**

**8) CERTIFICATION**

I, Leslie Carrillo, Administrative Assistant for the City of Del Mar, hereby certify that a copy of this agenda was posted at City Hall on January 15th, 2026 at approximately 4:15 p.m.

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Leslie Carrillo, Administrative Assistant

**ATTACHMENTS**

Attachment A – December 10, 2025 Regular Meeting Minutes



**DRAFT**  
**CITY OF DEL MAR**  
**MEASURE Q OVERSIGHT COMMITTEE**  
**MEETING MINUTES**  
**December 10, 2025**

**1) CALL TO ORDER:** The Chair called the meeting to order at 10:00 AM.

**ROLL CALL:** Chair Alan Lonbom; Vice Chair Steven McDowell, Secretary Tom McGreal, and Nancy Stoke were present at the meeting. City Finance Manager/Treasurer, Marco Camacho and Dan Quirk, City Council liaison were present at the meeting.

**2) CITY LIAISON AND STAFF ANNOUNCEMENTS**

Finance Manager/Treasurer Camacho announced the successful closing on November 12, 2025, of the IBank loan in the amount of \$5 million for the funding of District X1A (Crest Rd) and District 1B (North Stratford). Drawdowns of the loan will take place periodically to cover project expenditures. Loan repayments will be made semi-annually in February (interest only) and in August (interest & principal) over the ten-year term of the loan.

Finance Manager/Treasurer Camacho also provided an update to an earlier inquiry by Committee Member Stoke regarding incorrect sales tax charged by a merchant at the Fairgrounds. Finance Manager/Treasurer Camacho has asked the Fairgrounds to investigate the matter and he awaits a response.

**3) PUBLIC ORAL COMMUNICATIONS:** There were no public oral communications.

**4) APPROVAL OF MINUTES:** Committee Member McDowell moved to approve the Minutes of the April 9, 2025 meeting, which were unanimously approved by all members present.

**5) COMMITTEE DISCUSSIONS**

A. Committee Member Lonbom made a motion that the members retain their current officer positions for an additional year. The motion was unanimously approved re-appointing Committee Member Lonbom as Chair, Committee Member McDowell as Vice Chair and Committee Member McGreal as Secretary.

B. Chair Lonbom presented the Adopted Process (Exhibit A) for the Measure Q Citizen Oversight Committee for review and update as needed as the committee prepares to review the FY ending 2025 Measure Q Revenues, Expenditures and Reserves. The Adopted Process includes a Risk Assessment, Proposed Work Program and the Key City Reports to be utilized by the Committee. The process was fully reviewed, and the committee made several edits, clarifications and

improvements, which are reflected in the attached Adopted Process document. The timing of the distribution of the FY 2025 Measure Q reporting and the support documents was discussed and agreed upon. The committee members were given assignments, and the findings will be reviewed at the next Measure Q meeting on January 21, 2026. Chair Lonbom will then present a Measure Q report to City Council on March 3, 2026

C. Other business: Committee Member McGreal provided a brief update on the status of City Undergrounding, which is the primary use of Measure Q Revenues. He informed the members that the next Undergrounding Program Advisory Committee meeting is scheduled for December 11, 2025.

**6) NEXT MEETING:** The next meeting is scheduled for January 21, 2026.

**7) ADJOURNMENT:** Chair Lonbom adjourned the meeting at 11:30 AM.

**ADOPTED PROCESS FOR MEASURE Q CITIZEN OVERSIGHT COMMITTEE**

**MEASURE Q COMMITTEE ACTIVITIES TO ADDRESS IDENTIFIED RISKS**

Del Mar City Resolution No. 2017-26, which established the Measure Q Citizen Oversight Committee, references a work program for the Committee. The Resolution states that committee should conduct semi-annual or as needed meetings to review the revenue and expenditures related to the use of Measure Q funds and indicates that a primary responsibility of such committee is verifying that revenues from Measure Q are properly set aside for projects approved by the City Council and that related expenditures are accurately tracked.

We believe a valid approach to determining the work program is to identify “key risks” implied within the Committee’s charge and then design procedures to address such risks.

**RISK ASSESSMENT**

**REVENUES - KEY RISKS**

1. Measure Q Sales tax revenues are misstated by Taxing Authorities.
2. Measure Q Sales tax revenues are reported properly to City but are applied to the wrong account.

**EXPENDITURES – KEY RISKS**

1. Measure Q Funds are used for non-City Council approved Measure Q projects.
2. Approved Measure Q Project expenditures are not accurately tracked.
3. Administrative charges applied to Measure Q are not based on an appropriate methodology, are not consistent with other Funds or are inaccurately calculated.

**OTHER KEY RISKS**

1. Measure Q Funds are loaned to other funds, but are not repaid

**MEASURE Q PROPOSED WORK PROGRAM**

***Revenues/Transfers In***

- 1) Obtain historical data for both Measure Q and General Sales tax revenues. Staff to provide **Major Industry Groups Comparison Report** with historical data by quarter.
- 2) Obtain an understanding as to what the differences are between Measure Q tax revenues and General Sales tax revenues. Staff to summarize differences between Measure Q tax revenues and General Sales tax revenues based on **Major Industry Groups Comparison Report** provided by staff.

- 3) Compare historical trends/relationships between the two sources and investigate any unusual observations. Due to confidentiality requirements, staff will summarize unusual observations to Committee.
- 4) Compare Measure Q Revenues for period to budgeted amounts and obtain explanations for any significant deviations.
- 5) Staff to provide Committee with **Revenue Detail Report**. Compare the report totals for the period to the **Summary of Measure Q Revenues** and randomly select 3-5 periods to compare remittance with accounting system reports. [**Local Jurisdiction Statements of Tax Distribution and State of California Direct Deposit Advices**]
- 6) Review any loans or borrowings, transfers from other funds, or contributions that are recorded as Measure Q revenue.
- 7) Review interest allocation amounts in Revenue Detail Report, select one quarter and obtain supporting Interest Allocation Report. Recalculate allocation percentage and interest for the quarter. Evaluate the implied interest rate for reasonableness and consistency with other funds.

### ***Expenditures***

- 1) Staff to provide Committee **Measure Q Expenditure Detail Report**. Obtain an understanding of this report by review and inquiry of staff and trace the total to the Summary of Measure Q Fund Balance Report.
- 2) Select of up to five (5) expenditure transactions per approved Measure Q project (but not to exceed 50% of total transactions) per quarter). Staff to provide Committee with backup documentation for each selection. Agree the supporting documentation to the expenditure selection and resolve any differences noted. Review documentation related to expenditures that exceed budget and ensure that approved purchasing policy and procedures are followed.
- 3) Staff to provide Committee with any new approved contracts related to Measure Q expenditures. Staff will provide any new approved City Council Measure Q expenditure or project staff report to the Committee on the next scheduled Committee meeting.
- 4) Understand the review and approval process for the payment of Measure Q funds to vendors.

- 5) Understand the methodology used to allocate administrative charges, challenge its rational and ensure it is based on appropriate consistent methodology procedures, and compare it to other similar charges for non-Measure Q expenditures.
- 6) Randomly select one quarterly allocation a year and review the computation of the Administrative allocations, making sure it is consistent with the approved method.

***Transfers Out and Other***

- 1) Review the Summary of Measure Q Fund Balance, noting any transfers or any other unusual transactions for the period.
- 2) For any transfers, review the Authorization for such, noting any conditions for repayment.
- 3) Each reporting period, review current events, City-released information etc. to assess whether repayment of prior transfers should in fact be made, according to original conditions noted for repayment.
- 4) Obtain final City Annual Report and review for any information that may be inconsistent with the Measure Q activities.

**KEY EXISTING CITY REPORTS OR OTHER DOCUMENTS TO BE UTILIZED BY MEASURE Q COMMITTEE [Unless otherwise noted, these are reports that currently are created by staff in connection with their normal process]**

1. Summary of Measure Q Revenues
2. Summary of Measure Q Expenditures
3. Summary of Measure Q Fund Balance
4. Major Industry Groups – Quarterly Sales Tax/Measure Q Comparison – *[Prepared for Measure Q Committee]*
5. Measure Q -Revenue Detail Report
6. Local Jurisdiction Statements of Tax Distribution
7. State of California Direct Deposit Advices
8. Measure Q – Expenditure Detail Report