

CITY OF DEL MAR

ADOPTED OPERATING & CAPITAL BUDGET FISCAL YEARS 2025-26 & 2026-27



CITY OF DEL MAR™



THIS PAGE LEFT INTENTIONALLY BLANK

TABLE OF CONTENTS

INTRODUCTION

City Map	i
City Organizational Chart	ii
Del Mar City Council	iii
Del Mar Department Heads	iv
Boards, Committees, and Commissions	v
About Del Mar	vi
Miscellaneous Statistics	vii



FOREWARD

Budget Message for Adopted Budget	1
Executive Summary	2
Resolutions	6
Budget Process	17
Budget Policies	34
Gann Appropriations Limit	36
City Council Goals & Priorities	39
	43



FINANCIAL SUMMARIES

Fund Overview	47
General Fund Revenue Analysis	48
General Fund Expenditures Analysis	53
Reserve Summaries	58
Revenue Summaries	61
Expenditure Summaries	65
	68



GENERAL FUND

City Council	72
City Manager	75
	81



TABLE OF CONTENTS

Administrative Services	92
Planning & Community Development	110
Fire Services	123
Community Services	134
Public Works	143
Special Projects	162
<u>SPECIAL REVENUE FUNDS</u>	
Gas Tax Fund	184
Open Space Fund	187
Supplemental Law Enforcement Fund	190
Regional Communications Fund	191
Grants Fund	193
Housing Fund	195
AB939 Fund	197
Public, Education, and Government (PEG) Fee Fund	199
<u>INTERNAL SERVICE FUND</u>	
Workers' Compensation Fund	203
<u>CAPITAL PROJECTS</u>	
Capital Project Funds	205
Open Space Capital Projects	206
Open Space Capital Projects 10-Year Plan	211
General Capital Projects	213
General Capital Projects 10-Year Plan	229



TABLE OF CONTENTS

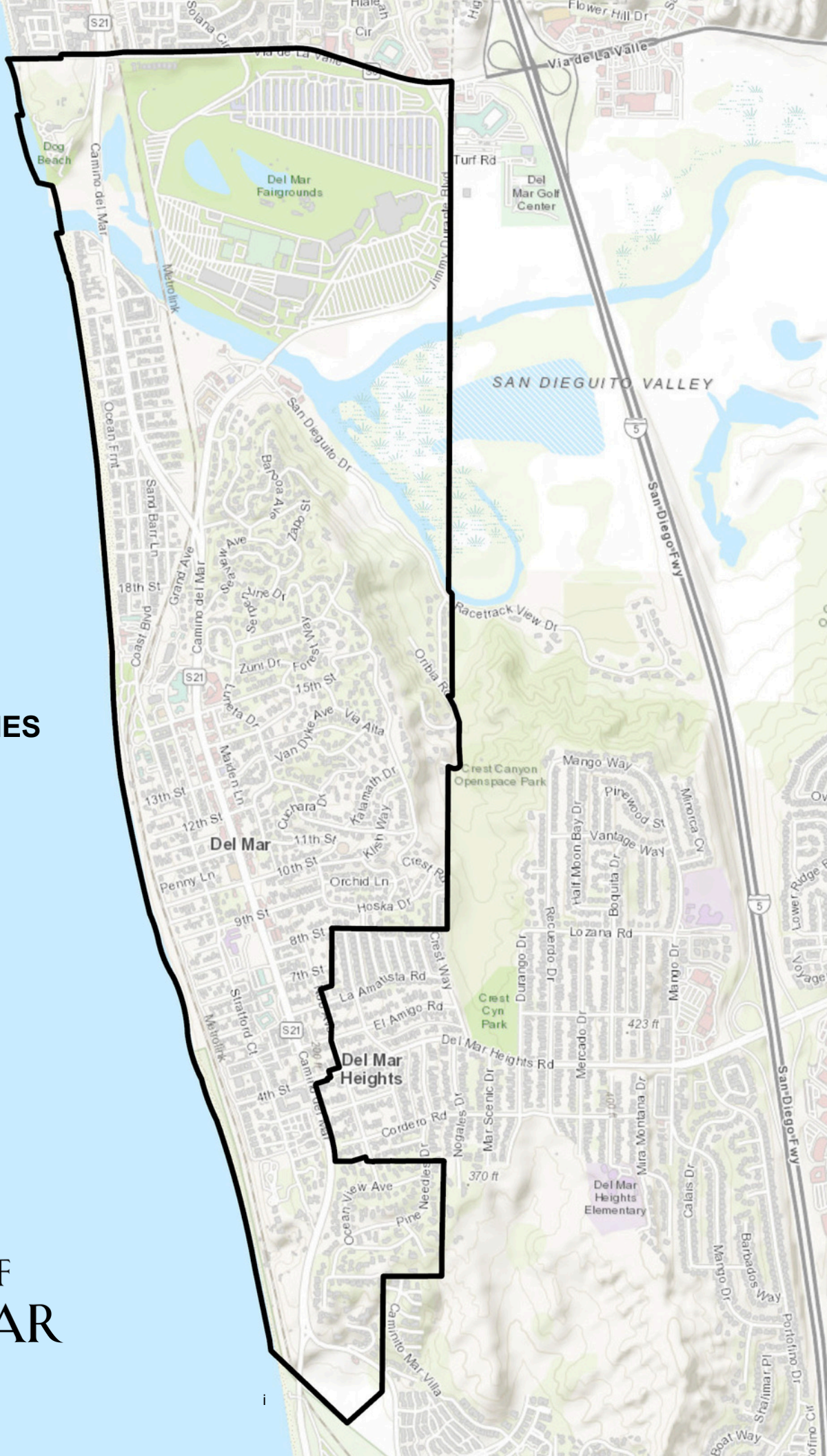
<u>ENTERPRISE FUNDS</u>	232
Water Fund	234
Water Capital Projects	236
Water Capital Projects 10-Year Plan	239
Clean Water Fund	241
Clean Water Capital Projects	247
Clean Water Capital Projects 10-Year Plan	251
Wastewater Fund	253
Wastewater Capital Projects	258
Wastewater Capital Projects 10-Year Plan	261
<u>APPENDIX</u>	263
Glossary	264
Readers' Guide to the Budget	269
Compensation Schedules	270
Full-Time Staffing Summary	274
<u>INDEX</u>	275
Index	276



CITY BOUNDARIES MAP



CITY OF DELMAR



**CITY OF DEL MAR
ORGANIZATIONAL CHART**

CITIZENS

CITY COUNCIL



CITY MANAGER'S OFFICE	COMMUNITY SERVICES	FIRE SERVICES
<ul style="list-style-type: none"> • General Operations • City Administration • Special Projects • Law Enforcement • Solid Waste • Sustainability Projects • Business Community Coordination 	<ul style="list-style-type: none"> • Beach/Park Patrol • Lifeguarding • Parking Enforcement • Powerhouse Community Center • Park & Facility Use 	<ul style="list-style-type: none"> • Suppression • Prevention • Disaster Services • Hazardous Materials
ADMINISTRATIVE SERVICES	PUBLIC WORKS	PLANNING & COMMUNITY DEVELOPMENT
<ul style="list-style-type: none"> • City Clerk • Human Resources • Information Systems • Finance Services • Risk Management • Elections • Cable Television 	<ul style="list-style-type: none"> • Engineering & Capital Projects • Building/Parks Maintenance • Street System Maintenance • Water System • Sewer System • Public Facilities 	<ul style="list-style-type: none"> • Planning & Development Review • Code Compliance • Clean Water Program • Building Department

CITY COUNCIL



MAYOR
TERRY GAASTERLAND



DEPUTY MAYOR
TRACY MARTINEZ



COUNCIL MEMBER
DAN QUIRK



COUNCIL MEMBER
JOHN W. SPELICH



COUNCIL MEMBER
(VACANT)

DEPARTMENT HEADS

CITY MANAGER

ASHLEY JONES

ASSISTANT CITY MANAGER

CLEMENT BROWN

CITY ATTORNEY

LESLIE DEVANEY

**DIRECTOR OF PLANNING &
COMMUNITY DEVELOPMENT**

KAREN BRINDLEY

**DIRECTOR OF COMMUNITY
SERVICES/LIFEGUARD CHIEF**

JON EDELBROCK

**PUBLIC WORKS DIRECTOR/CITY
ENGINEER**

JOE BRIDE

FINANCE MANAGER/TREASURER

MARCO CAMACHO

ADMINISTRATIVE SERVICES MANAGER

SARAH KRIETOR

FIRE CHIEF

JOSH GORDON

SHERIFF CAPTAIN

SHANE WATTS

BOARDS, COMMITTEES & COMMISSIONS

DESIGN REVIEW BOARD

FINANCE COMMITTEE

LAGOON COMMITTEE

MEASURE Q CITIZEN OVERSIGHT COMMITTEE

PARKS & RECREATION COMMITTEE

PLANNING COMMISSION

**SHORES PARK MASTER PLAN AD-HOC
COMMITTEE**

SUSTAINABILITY ADVISORY COMMITTEE

TRAFFIC & PARKING ADVISORY COMMITTEE

**UNDERGROUNDING PROGRAM ADVISORY
COMMITTEE**



ABOUT DEL MAR

“Where the Turf Meets the Surf”

Having incorporated in 1959, the City of Del Mar is a quaint seaside village located just 20 miles north of San Diego. With a population of approximately 3,950 people, and covering just 2.2 square miles, Del Mar is known for its vibrant small-town atmosphere. Del Mar attracts residents, and more than 3 million visitors annually from all over the world, who come to enjoy the beautiful dog-friendly beaches, hiking trails, scenic views, and the many shops and dining opportunities located within the Del Mar Village.

There are many local events to enjoy in the City as well. Residents and visitors alike have the opportunity to attend many signature events put on annually by the Del Mar Village Association and the Del Mar Foundation, the weekly Farmer’s Market, and year-round events held at the Del Mar Fairgrounds including the San Diego County Fair and Del Mar horse races.

The community is primarily comprised of single-family residential neighborhoods, with retail uses and restaurants in the downtown, a small commercial area, and several hotels. The City employs approximately 66 full-time employees, and 44 part-time, seasonal employees, which operate out of the City’s Civic Center, Lifeguard Headquarters, Del Mar Fire Station, and Public Works yard and administration building. The City provides law enforcement services through a contract with the San Diego County Sheriff’s Department, and fire administration is provided through a mutual agreement between the cities of Del Mar, Encinitas, and Solana Beach.

The University of California, San Diego sits on the Torrey Pines Mesa several miles south of Del Mar on bluffs overlooking the Pacific Ocean. Proximity to the University has made Del Mar attractive to faculty and staff alike. According to the U.S. Census Bureau, the median Del Mar resident age is 55.5, median household income is \$192,845, and 47.2% percent have a graduate or professional degree.

The landmark 22nd District Agricultural Association, commonly referred to as the Fairgrounds, was, when it was built in 1936, an important event for the City. The country was in the depths of the depression, and the Fairgrounds was seen as a “shot in the arm” to revive interest in Del Mar and increase land prices. Approval of pari-mutuel wagering in California triggered additional interest, and with assistance from the Worker’s Progress Administration (WPA), the deal to build the Fairgrounds was closed.

Immediately, horse racing aficionados set about establishing a major racetrack for thoroughbred racing at the site. Bing Crosby, whom many will remember as a popular singer and movie actor, was the first president of the Del Mar Turf Club. Over the years, the Del Mar Race Track became a popular destination for Hollywood stars, and some of them, notably Jimmy Durante and Desi Arnaz, were also residents.

The Fairgrounds continues to be a major presence in the City, and several years ago doubled the size of the grandstand and completed substantial remodeling of the facilities. Each year the County Fair runs for about five weeks in June/July with thoroughbred racing beginning shortly thereafter and running through early September. Del Mar was also the proud host city of the 2017, 2021, 2024 and 2025 Breeders' Cup World Championships.

Several of Del Mar's older buildings and spaces have been renovated and/or preserved for public use and City activities. The St. James church, later a restaurant and office building, now houses the unique Del Mar Library complete with a large computer center, private reading areas, and a children's room. The Powerhouse building at the beach, which has been through many iterations over the years, formally opened as the Del Mar Community Center in December 1999. The rebuilt Beach Safety Center was completed in 2012, and includes a two-story Lifeguard Headquarters with offices, first aid room, public restrooms, and a handicapped accessibility pathway to the new facility and the beach. It replaced a 45-year-old cinderblock structure that was built by volunteers. The most recently redeveloped City-owned site is the Del Mar Civic Center, which was completed in May 2018. The new Civic Center includes 8,855 sq. ft. City Hall for administrative functions; 3,104 sq. ft. Town Hall, 15,000 sq. ft. public plaza, and up to 140 parking stalls at the street level and underground. The City's acquisition of the 5.3 acre Del Mar Shores property in 2008, ensured the preservation of the last remaining developable parcel in the City as open space, the Master Planning process for which is now underway. All of these public facilities and community amenities were made possible in large part because of the commitment of Del Mar's residents and their generous contributions.

As is evident by the significant support of the people of Del Mar past and present, the City's most valuable resource is its residents who have pride in their community and remain committed to maintaining its character and the Del Mar way of life.

MISCELLANEOUS STATISTICS
June 30, 2025

Date of Incorporation	July 15, 1959
Form of Government	Council/Manager Charter City
Population	3,950
Median Age	55.5
Median Household Income	\$192,845
Percent with Bachelor's Degree or Higher	84.7%
Percent with Graduate or Professional Degree	47.2%
Area	2 square miles
Climate:	
Average annual high temperature	74.5
Average annual low temperature	55.1
Annual precipitation	13.30"
Fire protection:	
Stations	1
Firefighters and officers	9
Shared Management Personnel	8
Fire incident responses	22
Emergency medical incident responses	648
Public service calls	123
Fire inspections	255
Culture and leisure:	
Parks	9.69 acres in 5 parks
Passive/Active Recreation Areas	300.38 acres including 200 acres Fairgrounds/Racetrack
Miles of beaches	2.2
Beach attendance	Approximately 2,000,000
Tennis Courts	2
Basketball Courts	1
Libraries/Number of Volumes	1/16,484
Hotels:	
Major hotel rooms	355
Average occupancy	69%
Average persons per stay	2.5
Average nights per stay	2.4
Average room rate	\$385

MISCELLANEOUS STATISTICS
June 30, 2025
(continued)

Education:	
Schools:	
Private	1
Miles of streets	23
Street Lights	81
Water System:	
Service connections	1,888
Fire Hydrants	350
Miles of sanitary sewers	25
Employees:	
Full-time	66



Date: July 1, 2025
To: Honorable Mayor and Members of the City Council
From: Ashley Jones, City Manager
RE: Adopted Fiscal Years 2025-2026 and 2026-2027 Operating and Capital Budget

I am pleased to present you with the Adopted Fiscal Years 2025-2026 and 2026-2027 Operating and Capital Budget (Budget). The balanced two-year budget includes maintenance of a healthy 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 provide for a continuity of high-level services to the public as reflected in the budget.

The Budget also includes an unprecedented level of investment in the City's Capital Improvements Program with new funding for the Camino del Mar Bridge; Jimmy Durante Bluff Repairs; 29th Street Sea Wall and Beach Access; San Dieguito Drive Improvements; significant pavement rehabilitation; and utilities undergrounding. Additional appropriations focus on maintaining aging infrastructure through storm drain, water, and wastewater infrastructure improvement projects. Key special projects funded in the two-year budget include implementation of the City's Short Term Rental Ordinance; Shoreline/Living Levee project; Housing Element implementation and alignment with State Housing Law; curbside management inventory; and implementation of a new Enterprise Resource Planning (ERP) financial system.

Overview of Budgeting for Local Government

The City has an operating budget that reflects ongoing essential annual expenditures and a capital budget for improvements to streets, facilities, water and wastewater infrastructure. The City's capital investments are planned on a 10-year schedule, anticipating future needs, and identifying revenue sources to pay for those improvements.

The City's budgeting is structured using governmental fund accounting with each fund consisting of a self-balancing set of accounts. The General Fund is the City's primary

operating fund. The City also has Special Revenue Funds, which account for revenues that are designated for a specific use by the City Council, State, or Federal governments. Some examples are the Gas Tax, Open Space, and Housing Funds. The City's internal service fund accounts for the workers' compensation program and charges the other funds or departments for the cost of the program. All workers' compensation expenses are then paid out of that fund. The City's Capital Project Fund accounts for the acquisition and construction of major capital facilities and infrastructure in the Open Space, Measure Q and CIP Funds. Lastly, the City's Water, Clean Water, and Wastewater Funds are enterprise funds which operate in a similar manner as a private business. For a detailed explanation of each fund and the balances in each fund, please refer to the Fund, Reserves, and Fund Balance section of the Executive Summary.

Budget Principals, Policies and Laws

The two-year budget was developed using three primary budget policies and practices for Del Mar, along with State law as the guidepost, which are further described below.

Del Mar Financial Policies

Balanced Budget: A balanced budget is achieved when budget expenditures are equal to or less than revenues and/or sources of funds. A balanced budget is included for both adopted fiscal years, and at no time will the City operate with a deficit.

Contingency Reserve 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 adopted budget includes a GFC of 21.33% for Fiscal Year 2025-2026 and 19.85% for Fiscal Year 2026-2027.

Capital Project Reserve: The City's 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 is seldom issued or used to finance only major Capital Improvements Projects. The capital reserve offers the City a secondary mechanism for saving funds for future capital needs.

State Law

Gann Limit: The State places limits on the amount of revenue that can be spent by governmental entities. The City is responsible for calculating the annual appropriations limit which is determined by increasing the previous year's limit using a specific formula based on changes in population and inflation. The City's current estimated appropriations limit is high enough that the City will not reach the Gann limit in the foreseeable future.

Budget Development Process

There are many factors taken into consideration when undertaking the two-year budget development process, which include economic forecasts and projections; current and historical budget activity; contingency fund requirements; City Council Goals & Priorities; encumbrances and continuing appropriations; anticipated development activity; and reserve fund transfer requirements.

Revenue Assumptions: The City's three primary sources of revenues are property taxes, Transient Occupancy Tax (TOT), and Sales and Use Tax (sales tax), which make up approximately 63% percent of General Fund revenues. While property taxes continue to be a steady source of revenue, TOT and sales tax revenues have shown more vulnerability to fluctuation as they are largely based on tourism. The adopted budget assumed a modest but steady growth in revenue.

Expenditure Assumptions: Expenditures are based on anticipated operating needs, capital and special projects, and City Council goals and priorities. City staff approached the two-year budget process with the goal of maintaining current funding and service levels, and only requesting increases to areas that are needed to maintain services levels, increase operational efficiencies, or those that are required in order to remain compliant with state and federal laws. It should be noted that there are some expenditures that are outside of the City's control such as increases to the cost of utilities (electricity, phone, cable), pension obligations, Sheriff's contract, implementation of state and federal law, and those due to inflation and increased costs for contractual services.

Reserves: The Council has designated within the General Fund certain reserves to maintain such as an equipment replacement fund, self-insurance, leave liability, and pension reserve fund. A more detailed explanation of each reserve and the balances for each can be found in the Executive Summary and approved budget document.

Encumbrances and Continuing Appropriations: Funds budgeted for operational expenditures that are unused at the close of the fiscal year are either returned to the General Fund Contingency or rolled forward as an encumbrance or continuing appropriation. Operational encumbrances are only possible when associated with an existing contract or purchase order where the work has been initiated during the prior

fiscal year. Unspent budget for Capital Improvement Program (CIP) projects and Special Operating Projects that are ongoing are eligible to be brought forward to the current year as a continuing appropriation. Unspent budget amounts are calculated annually after the year is closed and the audit is completed.

Summary

In summary, the adopted budget totals \$48.4 million in Fiscal Year 2025-2026 and \$65.0 million in Fiscal Year 2026-2027. The budget for the General Fund, the City's primary operating fund, is \$18.3 million in the first year of the budget and \$18.9 million in the second year of the budget. The capital improvement program budget is \$12.1 million for Fiscal Year 2025-2026 and \$27.5 million for Fiscal Year 2026-2027.

As in past years, the City Council has identified an ambitious list of goals and priorities for the coming fiscal years, and Del Mar is fortunate to have a dedicated and talented group of staff and community volunteers that are committed to helping the Council to achieve those goals. The Budget reflects the hard work and dedication of City staff, the Finance Committee's continued efforts to assist the City with oversight of the City's finances, and the City Council's commitment to make financial health and stability a top priority for the Del Mar community.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ashley Jones".

Ashley Jones
City Manager

EXECUTIVE SUMMARY

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

The Adopted Fiscal Years (FY) 2025-2026 and 2026-2027 Operating and Capital Budget is a spending plan based on current services, special projects, community funding requests, and Capital Improvement Program (CIP) projects, totaling \$48,379,000 and \$64,975,360 respectively. The total expenditures for each fiscal year are made up of the following:

Fund	Adopted FY 2025-2026	Adopted FY 2026-2027
General Fund	\$ 18,260,130	\$ 18,869,870
Capital Improvement Fund	5,824,630	18,061,060
Measure Q Fund	6,005,750	9,049,230
Special Projects Fund	2,093,000	3,390,000
Other Governmental Funds	2,951,620	2,804,020
Worker's Comp Fund	322,750	357,950
Water Fund	5,601,190	5,519,140
Clean Water	1,663,290	1,496,820
Wastewater Fund	5,656,640	5,427,270
Total	\$ 48,379,000	\$ 64,975,360

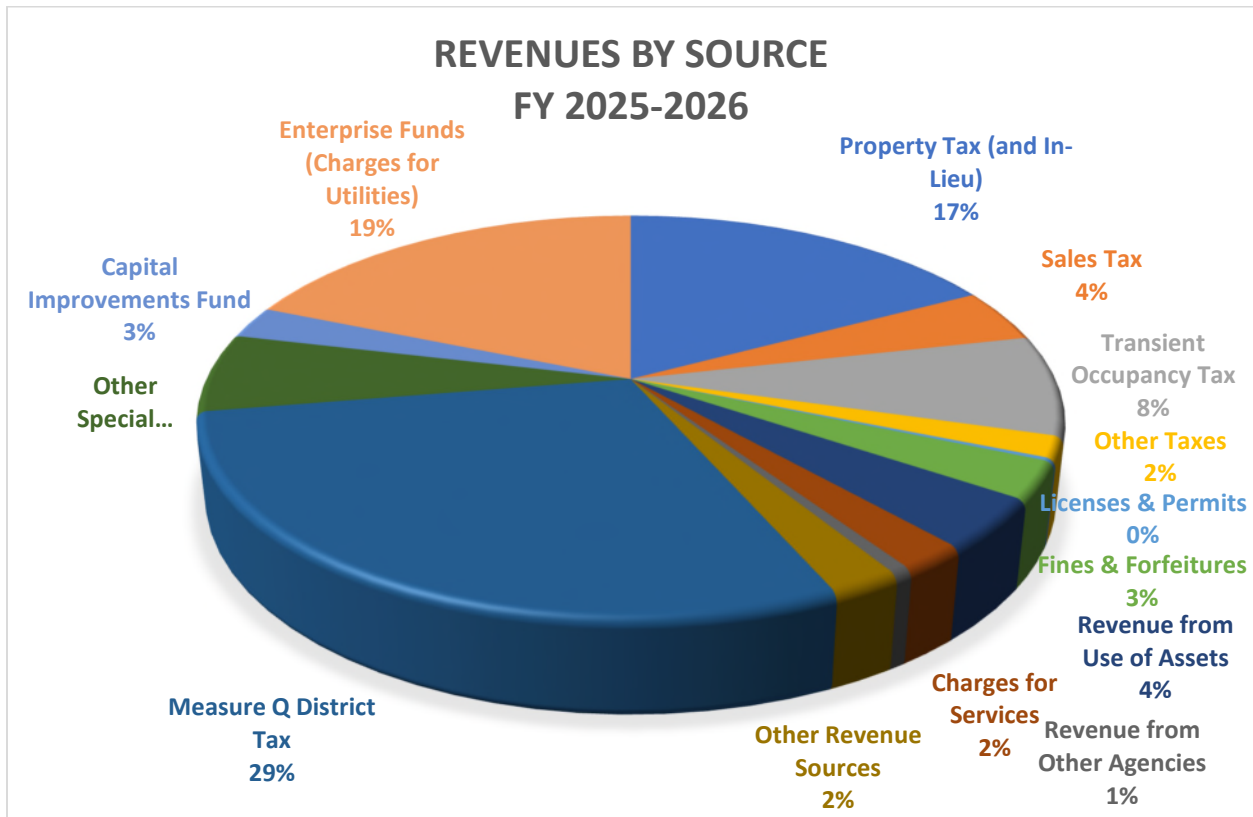
The City's adopted two-year budget conforms with three City financial policies and practices. The first is the Council's policy to have a balanced budget, with revenues exceeding expenditures.

The second policy is the General Fund Contingency (GFC) reserve policy which provides an acceptable GFC rate ranging from 15% to 30%, with a targeted goal of 25% when feasible. The adopted budget includes a GFC of 21.33% (78 days of operating expenses) for FY 2025-2026 and 19.85% (72 days of operating expenses) for FY 2026-2027. This GFC is projected to have an ending fund balance of \$4,341,582 in FY 2025-2026, and \$4,130,247 in FY 2026-2027. The adopted budget and ending balance also include annual transfers of \$250,000 to both the Pension Reserve Fund and Housing Reserve Fund, and \$525,000 to the Capital Reserve Fund in FY 2026-2027. Although considered General Fund revenues, Measure Q sales tax revenue and related expenditures are reported in a separate fund which is managed similar to the Capital Improvement Fund.

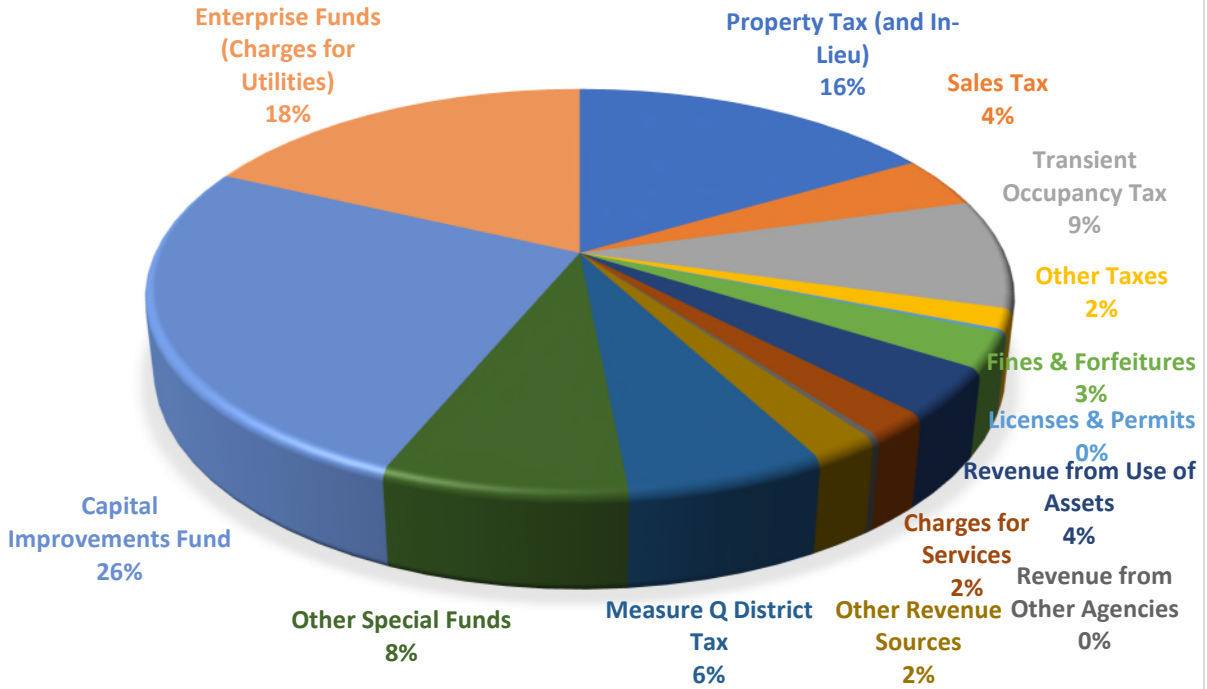
The third guideline is the City's capital reserve practice which includes projecting revenue conservatively and transferring additional revenues or funds in excess of the 25% GFC target for capital needs. The City utilizes current funds and available reserves to fund its capital projects. Debt is seldom issued or used to finance only major Capital Improvements Projects.

The City previously relied on an internal policy, the Finnell Plan, that identified the difference between revenues and operating expenditures as a potential funding source to be used to fund the City’s Capital Improvement Program. The Finnell Plan was developed to monitor the growth of expenditures in relation to revenue growth with the purpose of accumulating sufficient revenues to support capital improvements. Due to limitations in the plan, compounded by increasing non-discretionary expenses, it is anticipated that the Finnell Plan will need to be modified or replaced by a new capital reserve policy and practice to continue to achieve the same goal of planning for and setting aside sufficient funds for capital projects. Over the next two-year period, City staff plans to work with the Finance Committee to review the City’s capital planning and budgeting practices and make recommendations, in conformance with best fiscal practices, as appropriate.

REVENUE AND EXPENDITURE PICTURE:



REVENUES BY SOURCE FY 2026-2027

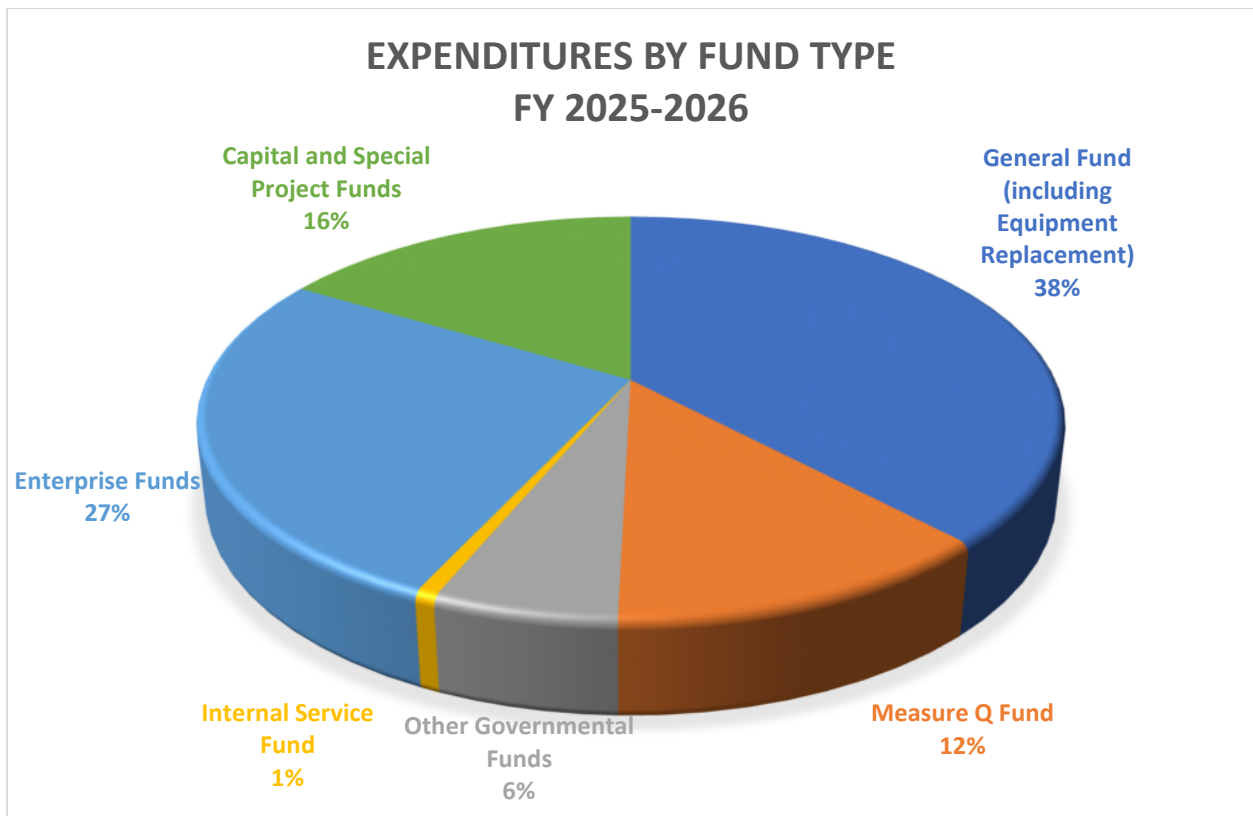


Revenues by Source	Adopted FY 2025-2026	Adopted FY 2026-2027
Property Tax (and In-Lieu)	\$ 9,254,000	\$ 9,631,690
Sales Tax	2,300,000	2,400,000
Transient Occupancy Tax	4,353,750	5,101,400
Other Taxes	920,000	920,000
Licenses & Permits	125,500	125,500
Fines & Forfeitures	1,599,000	1,649,000
Revenue from Use of Assets	2,174,000	2,229,000
Charges for Services	1,145,000	1,145,000
Revenue from Other Agencies	314,210	151,900
Other Revenue Sources	1,208,760	1,238,600
Measure Q District Tax	15,627,380	3,686,120
Other Special Funds	3,411,550	4,530,010
Capital Improvements Fund	1,389,000	15,019,000
Enterprise Funds (Charges for Utilities)	10,083,250	10,483,500
TOTAL	\$ 53,905,400	\$ 58,310,720

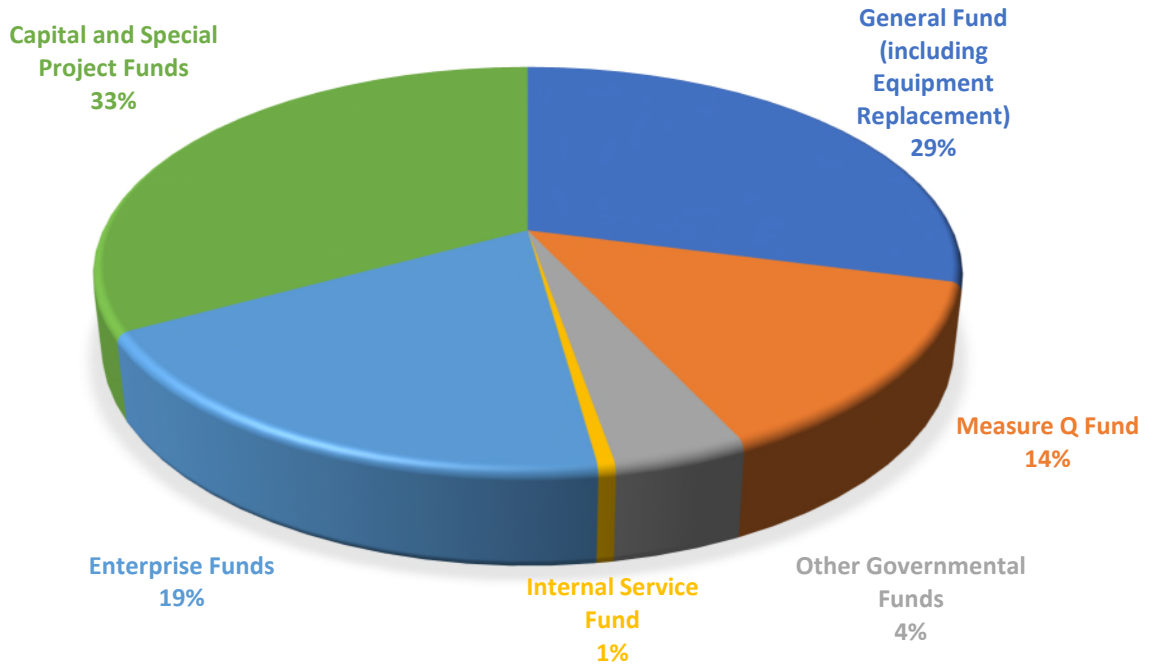
Total Revenues

Total revenues for Fiscal Year 2025-2026 are \$53,905,400 and increase by 8.2% to \$58,310,720 for Fiscal Year 2026-2027. In Fiscal Year 2025-2026, property taxes, Transient Occupancy Tax (TOT), and sales and use tax make up 30% of total revenues. Bolstered by anticipated loan proceeds, Measure Q tax revenues account for 29% of total revenues, and charges for utilities another 19%. The remaining 22% of total revenues are primarily attributed to fines and forfeitures, use of assets, charges for services, and other special funds, charge for services, license and permits, and fines and forfeiture. Revenues in Fiscal Year 2026-2027 maintain similar proportions, with the exceptions of Measure Q tax revenues dropping to a 6% share and Capital Improvements Fund revenues increasing from 3% to 26% in year two due to grant proceeds.

The City's General Fund has three primary sources of revenue: property tax; TOT; and sales and use tax. Combined, they comprise 68% of total General Fund revenues in both years. While the Measure Q district tax is considered a General Fund revenue, it is reported in a separate fund with corresponding expenditures. A more detailed analysis of General Fund revenues may be found under the "Financial Summaries" section.



EXPENDITURES BY FUND TYPE FY 2026-2027



Expenditures by Fund Type	Adopted FY 2025-2026	Adopted FY 2026-2027
General Fund (including Equipment Replacement)	\$ 18,372,370	\$ 18,916,870
Measure Q Fund	6,005,750	9,049,230
Other Governmental Funds	2,839,380	2,757,020
Internal Service Fund	322,750	357,950
Enterprise Funds	12,921,120	12,443,230
Capital and Special Project Funds	7,917,630	21,451,060
TOTAL	\$ 48,379,000	\$ 64,975,360

Total Expenditures

Total expenditures for Fiscal Year 2025-2026 are \$48,379,000 and \$64,975,360 for Fiscal Year 2026-2027. Approved expenditures for Fiscal Year 2026-2027 are approximately 34.3% higher than Fiscal Year 2025-2026 due to planned activity for capital and special projects.

As shown in the table, in Fiscal Year 2025-2026, the General Fund is 38% of the total overall budget. The Measure Q Fund makes up 12% of the total budget. Other Governmental Funds total 6%, the Internal Service Fund totals 1%, Enterprise Funds total 27%, and Capital and Special Projects Funds total 16%.

For Fiscal Year 2026-2027, the General Fund is 29% of the total overall budget. The Measure Q Fund makes up 14% of the total budget. Other Governmental Funds total 4%, the Internal Service Fund totals 1%, Enterprise Funds total 19%, and Capital and Special Projects Funds total 33%.

Personnel Expenditure Adjustments

The adopted two-year budget was prepared taking into consideration the requirements of the Council approved Memorandums of Agreement that are in place with the Del Mar City Employees Association (DMCEA) and the Del Mar Firefighters Association (DMFA). Included in the two-year budget are negotiated Cost of Living Adjustments (COLA) for all represented employees of 3.0% effective July 1, 2025 and an increase of 3.0% effective July 1, 2026. The City Council also approved the same COLA increases for all unrepresented employees to ensure consistency across the entire organization.

The adopted budget reflects two position reclassifications. In the Public Works Department, a Facilities Supervisor position was reclassified to a Facilities Manager I/II to provide for a broader scope of job duties and responsibilities, better meet the needs of the department, and to increase operational efficiency. Within the Administrative Services Department, one Administrative Assistant I/II was reclassified to an Accounting Technician I/II to align the duties and responsibilities of the position with the actual work performed and to better meet the needs of the Finance Division.

Expenditures – General Fund

General Fund expenditures, excluding the Equipment Replacement expenditures which are funded by a separate reserve, will increase by 8.1% in Fiscal Year 2025-2026, when compared to the amended budget for Fiscal Year 2024-2025, and will increase by 3.3% in Fiscal Year 2026-2027 when compared to the Fiscal Year 2025-2026 adopted budget. The increases in both years are related to cost of living increases for contractual services, including fire management and law enforcement service through a contract with the San Diego County Sheriff's Department, as well as cost of living adjustments for employee services and benefits.

Overall, department operating budgets maintain current levels of service and operations. Notable budget increases are due to non-discretionary expenditure adjustments for anticipated cost of living increases for contractual services, insurance coverages, utility costs, and pension obligations. A more detailed analysis of General Fund expenditures may be found under the "Financial Summaries" section.

Special Projects

Similar to the reporting of Capital Projects, a Special Projects Fund was created to account for all special projects identified in the City Council's goals and priorities for the upcoming two years. Special projects included in the adopted budget for Fiscal Year 2025-2026 total \$2,093,000 and \$3,390,000 in Fiscal Year 2026-2027.

Special Projects Included in the Adopted Budget

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
TOTAL	\$ 2,093,000	\$ 3,390,000

Capital Improvement Program

The City develops, modifies, and maintains its infrastructure, facilities, and open space through a Capital Improvement Program (CIP). Staff enhances the program's efficiencies by overseeing a delivery team of as-needed consultants and contractors in accordance with public contracting laws. Total budgeted CIP expenditures are \$12,127,290 in Fiscal Year 2025-2026, and \$27,475,980 in Fiscal Year 2026-2027. The Measure Q Fund contributes approximately 50%, or \$6,005,750, in the first year and 33%, or \$9,049,230, in year two. The Water and Wastewater Enterprise Funds combined account for 5% of the total CIP budget in Fiscal Year 2025-2026 and 2% in Fiscal Year 2026-2027. Water and Wastewater projects are scheduled to achieve operational and financial goals while minimizing risks to the public and environment.

Capital Projects Included in the Adopted Budget

PROJECT NAME	FUNDING SOURCE	FY 2025-2026	FY 2026-2027
29th St. Seawall and Beach Access	General Fund	\$ 50,000	\$ 1,300,000
Camino del Mar Bridge*	General Fund	1,170,000	15,000,000
Jimmy Durante Emergency Bluff Repair	General Fund	700,000	-
San Dieguito Dr Design/Construction	General Fund	1,080,000	-
Reconstruct Storm Drain Inlets	General Fund	390,000	-
Jimmy Durante Blvd Pavement Improvements*	General Fund	1,924,750	-
Stratford Ct Pavement Improvements	General Fund	-	862,750
Storm Drain Improvements*	General Fund	244,790	595,000
Undergrounding Project – General	Measure Q Fund	621,500	1,652,360
Undergrounding District-1A Stratford Ct. South	Measure Q Fund	22,760	-
Undergrounding District-X1A Cret Canyon	Measure Q Fund	4,974,850	2,717,080
Undergrounding District-1B Stratford Ct. North	Measure Q Fund	41,140	4,632,540
Undergrounding District-25 th St.	Measure Q Fund	100,000	-
Pavement Rehabilitation	Measure Q Fund	45,500	47,250
Shores Park Master Plan	Measure Q Fund	200,000	-
Water Infrastructure Improvements	Enterprise Fund	312,000	369,000
Wastewater Infrastructure Improvements	Enterprise Fund	250,000	300,000
TOTAL		\$ 12,127,290	\$ 27,475,980

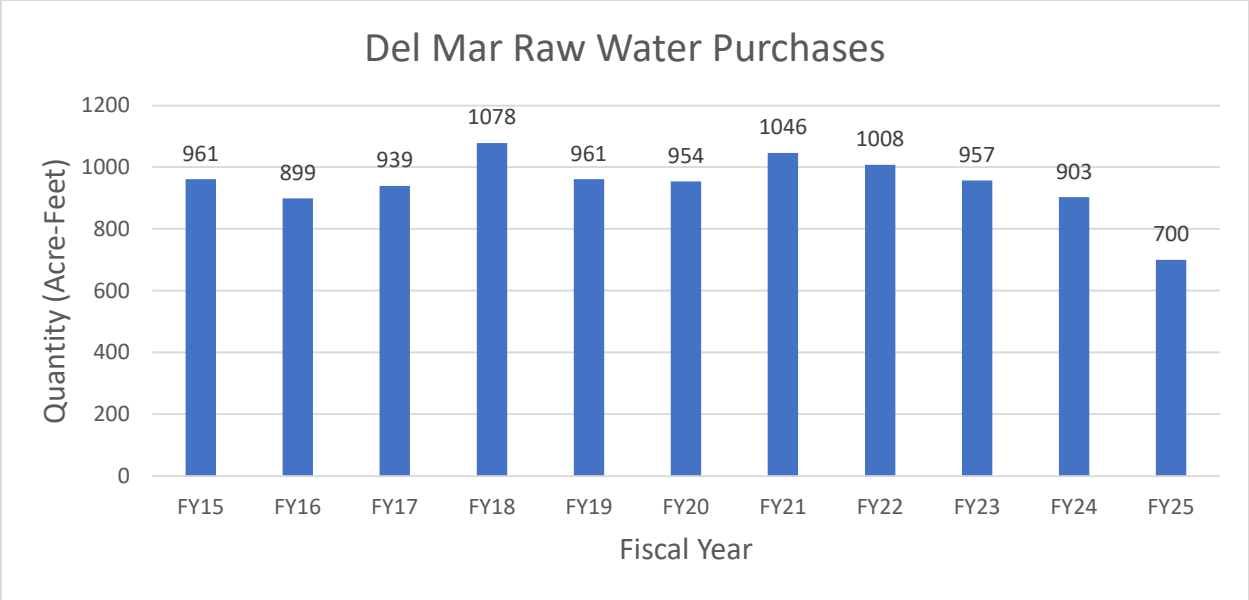
* Projects are partially offset by local, state, or federal funding.

Enterprise Funds

Potable Water Supply, Treatment, and Transportation

The City purchases un-treated water from the San Diego County Water Authority and contracts with the City of San Diego for treatment and transportation to Del Mar. The City projects continued increases in supply, treatment, and transportation costs and approximately 1,000 Acre Feet (AF) of annual water purchases. The budget includes \$2,453,080 in Fiscal Year 2025-2026 for potable water supply, treatment, and transportation. The budget of \$2,566,170 in Fiscal Year 2026-2027 reflects an anticipated 5% increase in costs.

The graphic below details the total quantity of raw water the City has purchased annually over the last ten years.



Wastewater Transportation and Disposal

The City contracts with the City of Solana Beach and the San Elijo Joint Powers Authority (SEJPA) for transportation and disposal of wastewater, respectively. The City also contracts with the City of San Diego for transportation and disposal of wastewater. The City’s wastewater system is connected to both the City of Solana Beach and the City of San Diego. The Solana Beach/SEJPA services are economically favorable and serve as the primary option, while the City of San Diego alternative is typically used only in emergencies. The budget includes \$1,093,719 in Fiscal Year 2025-2026 for wastewater transportation and treatment. The budget of \$1,151,627 in Fiscal Year 2026-2027 reflects an anticipated 5% increase in costs.

Reserves

Reserve levels have been thoroughly evaluated during the budget development process and adjustments made where appropriate. The following discussion focuses on the fund balances that are important to the funding level of the City as a whole or otherwise managed specifically to support the funding level of City objectives. The budget conforms to the City’s financial policies, maintains a healthy General Fund Contingency, and includes transfers towards reserve goals. Annual transfers of \$250,000 to both the Pension Reserve Fund and Housing Reserve Fund are included in each year of the budget. In addition, a transfer of \$525,000 to the Capital Reserve Fund is included in Fiscal Year 2026-2027. City staff will monitor all fiscal activity and be prepared to present any recommended adjustments to the budget and reserve contributions as part of the Mid-Year and Budget Update items presented to the City Council in the spring.

The General Fund Contingency on June 30, 2026, is projected to be \$4,341,582 or 21.33% (78 days of operation) and \$4,130,247 or 19.85% (72 days of operation) by June 30, 2027. Other reserves within the General Fund include a restricted Self-Insurance Reserve, which funds the City's self-insured retention (\$100K/per occurrence) and anticipated costs for outstanding claims and litigation. The reserve level is projected to be \$300,000 at the end of both fiscal years. The General Fund also contains a series of designated reserves. The Leave Liability Reserve is expected to remain constant at approximately \$100,000, without additional funding or expenditures, over the two-year budget cycle. The Pension Reserve Fund includes additional funding of \$250,000 for each year. The ending balance in Fiscal Year 2025-2026 is projected to be \$5,200,000, and \$5,450,000 in Fiscal Year 2026-2027.

The City's Equipment Replacement Fund provides a mechanism to manage the procurement of capital equipment. The Equipment Replacement Reserve is funded by depreciation schedules to the equipment designated in this fund. The Fiscal Year 2025-2026 outlay from this fund is \$112,240 and \$47,000 in Fiscal Year 2026-2027. First year expenditures provide for the replacement of a lifeguard vehicle in the Community Services Department, a utility truck in the Public Works Department, and the outfitting of a new fire engine to meet updated industry specifications. Second year equipment outlays will replace an enforcement vehicle in the Community Services Department and another utility truck in the Public Works Department. The ending balance for this reserve is projected to be \$545,102 in Fiscal Year 2025-2026, and \$498,102 in Fiscal Year 2026-2027.

The Measure Q Fund was created to maintain and account for the revenue stream created by the 2016 passage of local ballot Measure Q. This revenue stream is dedicated to fund specific Council approved projects such as the Shores Park Master Plan and Utility Undergrounding. Revenues are projected to be \$15,627,380 in Fiscal Year 2025-2026, and \$3,686,120 during Fiscal Year 2026-2027. The Fiscal Year 2025-2026 total includes \$12,000,000 in estimated loan proceeds to support Utility Undergrounding projects. Capital expenditures totaling \$6,005,750 in the first year are allocated to support Utility Undergrounding projects, street pavement rehabilitation, and completion of the Shores Park Master Plan. The second year of the budget, \$9,049,230, will continue to support completion of key undergrounding projects and pavement rehabilitation efforts. The projected ending fund balance on June 30, 2026 for the Measure Q Fund is \$8,349,410, and an ending fund balance of \$2,986,300 is projected at June 30, 2027.

In the Open Space Fund, the City's Tree Reserve, which funds the fuel reduction program implemented by the Fire Department, is expected to remain at \$41,017 for both fiscal years. The Open Space Acquisition Fund remains the same at \$86,388 for both fiscal years.

Finally, the City's Workers' Compensation Fund is considered to be a special purpose fund through which the City is self-insured for its workers' compensation liability. An actuarial study is prepared every two years and is expected to be completed by the end of September 2025. The fund balance is projected to be \$479,051 for Fiscal Year 2025-2026, and \$554,751 for Fiscal Year 2026-2027.

The City has three enterprise funds: Water, Wastewater, and Clean Water. The Water Fund is projected to have an unreserved contingency of \$816,735 and \$384,765 at the end of Fiscal Year 2025-2026 and Fiscal Year 2026-2027, respectively.

The Wastewater Fund will meet its Rate Stabilization Fund and Operating Reserve requirement in both years. The fund is projected to have an unreserved contingency of \$203,307 and \$97,647 for Fiscal Year 2025-2026 and Fiscal Year 2026-2027, respectively.

The final enterprise fund is the Clean Water Fund. This fund does not normally carry a contingency fund balance as expenditures will typically be equal to service charge revenues. It relies on the General Fund to supplement the fund as may be needed based on annual variations in revenues and expenditures.

LOOKING FORWARD:

The adopted budget is balanced, provides for high-level public services, and preserves the City's strong financial position. It maintains a strong General Fund Contingency in both years. The budget advances critical capital improvements and special projects consistent with Council goals and priorities. As major projects advance to completion over the next few years there will be opportunities to replenish capital reserves and plan additional transfers to other designated reserves. Prudential financial management practices will continue to guide the City's operations and capital programming with diligent fiscal planning, monitoring, and reporting.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Del Mar
California**

For the Biennium Beginning

July 01, 2025

Christopher P. Morill

Executive Director

RESOLUTION NO. 2025-17

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, ADOPTING THE FISCAL YEARS 2025-2026 AND 2026-2027 OPERATING AND CAPITAL BUDGET AND CITY COUNCIL PRIORITIES

WHEREAS, on May 27, 2025, the City Council of the City of Del Mar held budget workshops to review the proposed Fiscal Years 2025-2026 and 2026-2027 Operating and Capital Budget; and

WHEREAS, the City Council has been presented with and has reviewed the final Fiscal Years 2025-2026 and 2026-2027 Operating and Capital Budget along with additional recommendations and appropriations setting the levels of reserves and transfers in and transfers out between funds, and other related expenditures; and

WHEREAS, the City Council approves the allocation of the remaining \$162,196 of Coronavirus State and Local Fiscal Recovery Funds to be used for FY 2025-26 Street Paving and Repairs, which were deferred in Fiscal Year 2020-2021 based on the loss in revenue due to the COVID-19 pandemic; and

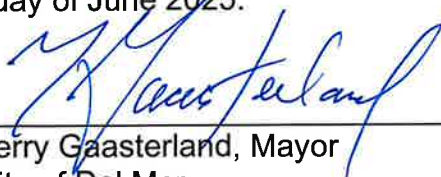
WHEREAS, the City Council hereby provides authorization to the City Manager to approve the purchase of equipment from the Equipment Replacement Fund for Fiscal Year 2025-2026 that has been included in the Fiscal Years 2025-2026 and 2026-2027 Operating and Capital Budget, which are as follows:

Replace Lifeguard Vehicle (CS)	\$55,000
Replace Utility Truck (PW)	50,000
Fire Truck-Equipment	45,240

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Del Mar, California, that:

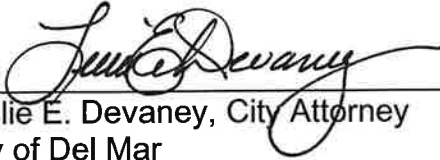
1. The above recitals are true and correct; and
2. The Fiscal Years 2025-2026 and 2026-2027 Operating and Capital Budget is approved and adopted as shown on Exhibit "A"; and
3. The City Manager has the authority to make the equipment replacement purchases identified above and move appropriations between programs as long as the total dollars do not exceed that approved by the City Council.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held on the 16th day of June 2025.



Terry Gaasterland, Mayor
City of Del Mar

APPROVED AS TO FORM:




Leslie E. Devaney, City Attorney
City of Del Mar

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA
COUNTY OF SAN DIEGO
CITY OF DEL MAR

I, Sarah Krietor, Administrative Services Manager/City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. 2025-17, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 16th day of June 2025, by the following vote:

AYES:	Mayor Gaasterland, Deputy Mayor Martinez, Councilmembers Quirk and Spelich
NOES:	None
RECUSE	None
ABSENT:	None
ABSTAIN:	None



Sarah Krietor, Administrative Services
Manager/City Clerk
City of Del Mar

RESOLUTION NO. 2025-18

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, AUTHORIZING THE RECLASSIFICATION OF THE FACILITIES SUPERVISOR POSITION TO FACILITIES MANAGER I/II AND THE ADMINISTRATIVE ASSISTANT I/II POSITION TO ACCOUNTING TECHNICIAN I/II, AND ADOPTING THE COMPENSATION PLANS FOR MANAGEMENT AND PROFESSIONAL, FIRE, AND MISCELLANEOUS, PART-TIME, TEMPORARY AND HOURLY EMPLOYEES

WHEREAS, on July 10, 2023, the City Council of the City of Del Mar adopted Resolution 2023-29, approving the Memorandum of Agreement (MOA) between the City of Del Mar and the Del Mar Firefighters Association ("Fire group") for the period July 1, 2023, through June 30, 2027; and

WHEREAS, in accordance with the Del Mar Firefighters Association MOAs, employees shall receive a 3.0% salary increase effective July 1, 2025; and

WHEREAS, the City Council also desires to provide Management and Professional, and Miscellaneous, Part-Time, Temporary and Hourly Del Mar employees with a 3.0% salary increase effective July 1, 2025, in order to ensure competitive wages for Management and Professional, Fire, and Miscellaneous, Part-Time, Temporary and Hourly City employees; and

WHEREAS, to provide the necessary level of support to the Public Works and Administrative Services Departments and increase operational efficiency, the Facilities Supervisor position is being reclassified to a multi-level Facilities Manager I/II, and the Administrative Assistant I/II position in the Finance Division of the Administrative Services Department is being reclassified to an Accounting Technician I/II position; and

WHEREAS, the City Council desires to pay Student Lifeguard, Seasonal Lifeguard I/II and Seasonal Worker I/II part-time seasonal classifications one and a half times their normal hourly rate on all designated City holidays; and

WHEREAS, the California Public Employees Retirement System (CalPERS) regulations require all City employee compensation to be reflected on a publicly available, City Council approved compensation plan; and

WHEREAS, the City Council has been presented with and has reviewed the compensation plans for Management and Professional, Fire, and Miscellaneous, Part-Time, Temporary and Hourly employees for inclusion in the Fiscal Year 2025-2026 Operating and Capital Budget.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Del Mar, California, that:

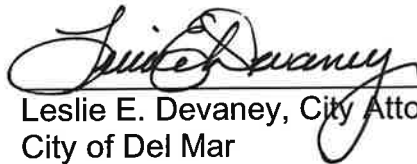
1. The above recitals are true and correct.
2. One Facilities Supervisor position is hereby unfunded, and one Facilities Manager I/II position is funded.
3. One Administrative Assistant I/II position in the Administrative Services Department is hereby unfunded, and one Accounting Technician I/II position is funded.
4. The City Council does hereby approve and adopt compensation plans for the Management and Professional, Fire, and Miscellaneous, Part-Time, Temporary and Hourly employees as shown in Exhibit "A" to the Resolution.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at the Regular Meeting held this 16th day of June 2025.



Terry Gaasterland, Mayor
City of Del Mar

APPROVED AS TO FORM:




Leslie E. Devaney, City Attorney
City of Del Mar

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA
COUNTY OF SAN DIEGO
CITY OF DEL MAR

I, Sarah Krietor, Administrative Services Manager/City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. 2025-18, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 16th day of June 2025, by the following vote:

AYES: Mayor Gaasterland, Deputy Mayor Martinez, Councilmembers Quirk and Spelich
NOES: None
RECUSE: None
ABSENT: None
ABSTAIN: None


Sarah Krietor, Administrative Services
Manager/City Clerk
City of Del Mar

RESOLUTION NO. 2025-19

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, SETTING THE FISCAL YEAR 2025-2026 CITY OF DEL MAR FEE SCHEDULE FOR PLANNING, PUBLIC WORKS, COMMUNITY SERVICES, AND ADMINISTRATION SERVICES

WHEREAS, the provisions of the California Mitigation Fee Act relating to fee and service charges provide for the adoption and implementation of fees, rates, and service charges for municipal services; and

WHEREAS, the City desires to recover an increased percentage of the costs it incurs to provide Planning Review, Community Services, Public Works, Administration or Fire Prevention services to reduce the amount that general funds are diverted from general services to subsidize such services; and

WHEREAS, as part of Resolution 2020-39, the City Council has reserved the right to update the Fee Schedule annually, at the beginning of each Fiscal Year (July 1), based on the Consumer Price Index (U.S. City Average), not to exceed 3% in a given year; and

WHEREAS, the Consumer Price Index (U.S. City Average) as of April 2025 is 2.3%, therefore adjusting fees by 2.3%; and

WHEREAS, the fees, rates, and charges in the City of Del Mar Fee Schedule contained in Exhibit "A", of this Resolution do not exceed the City's reasonable administrative costs of providing such services; and

WHEREAS, the City Council desires to update the fire plan check and mitigation fees as adopted by the City of Encinitas effective July 1, 2025, for fire prevention services which do not exceed the reasonable administrative cost of providing such services; and

WHEREAS, the City Council also desires to update the fees charged by the San Diego Humane Society (SDHS) to the public for animal control related services as shown in Exhibit "B" which do not exceed the reasonable administrative cost of the SDHS providing such services.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Del Mar, California, hereby approves the City of Del Mar Fiscal Year 2025-2026 Fee Schedule, which includes fees and charges for providing Planning Review, Community Services, Public Works, Administration Services, Fire prevention service, and SDHS animal control services public fees attached hereto as Exhibits "A" and "B".

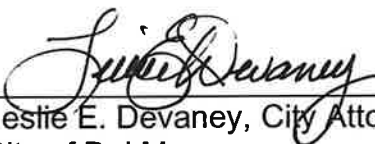
BE IT FURTHER RESOLVED, the fees and charges contained in the City of Del Mar Fee Schedule approved herein supersede any and all fees and charges for corresponding services as previously approved by the City Council.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held this 16th day of June 2025.



Terry Gaasterland, Mayor
City of Del Mar

APPROVED AS TO FORM:



Leslie E. Devaney, City Attorney
City of Del Mar

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA
COUNTY OF SAN DIEGO
CITY OF DEL MAR

I, Sarah Krietor, Administrative Services Manager/City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY, that the foregoing is a true and correct copy of Resolution No. 2025-19, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 16th day of June 2025, by the following vote:

AYES: Mayor Gaasterland, Deputy Mayor Martinez, Councilmembers Quirk and Spelich
NOES: None
RECUSE: None
ABSENT: None
ABSTAIN: None



Sarah Krietor, Administrative Services
Manager/City Clerk
City of Del Mar

RESOLUTION NO. 2025-20

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, ESTABLISHING THE FIXED CHARGE ASSESSMENTS FOR FISCAL YEAR 2025-2026

WHEREAS, Special Assessment District No. 2005-01 was created in 2005 for the purpose of financing the conversion of certain overhead electric and communications facilities to underground locations; and

WHEREAS, Special Assessment District was created in 2024 for the purpose of road improvements along San Dieguito Drive creating a special benefit to homes along San Dieguito Drive and homes along Oribia Road.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Del Mar, California, that:


1. Special Assessment District 2005-01 (Ocean View/Pines) requires a flat charge assessment to be raised for bonded indebtedness, City Council hereby approves the flat charge assessments for Fiscal Year 2025-2026 as shown on Exhibit "A" to this resolution; and
2. Special Assessment District (San Dieguito Drive Improvements) requires a flat charge assessment, City Council hereby approves the flat charge assessments for Fiscal Year 2025-2026 as shown on Exhibit "B" to this resolution.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held this 16th day of June 2025.



Terry Gaasterland, Mayor
City of Del Mar

APPROVED AS TO FORM:



Leslie E. Devaney, City Attorney
City of Del Mar

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA
COUNTY OF SAN DIEGO
CITY OF DEL MAR

I, Sarah Krietor, Administrative Services Manager/City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. 2025-20, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 16th day of June 2025, by the following vote:

AYES: Mayor Gaasterland, Deputy Mayor Martinez, Councilmembers Quirk and Spelich
NOES: None
RECUSE None
ABSENT: None
ABSTAIN: None



Sarah Krietor, Administrative Services
Manager/ City Clerk
City of Del Mar

RESOLUTION NO. 2025-21

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2025-2026

WHEREAS, Constitutional Article XIII-B (Propositions 4 and 111) places an appropriations limitation on State and Local Government; and

WHEREAS, this appropriations limitation is based on proceeds of taxes adjusted annually from the base Fiscal Year 1986-1987 by either the population growth factor for the City of Del Mar or for the County of San Diego, and by either the change in the California Per Capita Personal Income or the change in Non-Residential Construction for the City of Del Mar; and

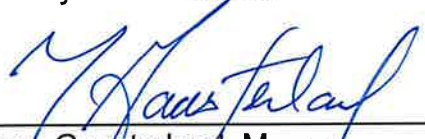
WHEREAS, the City has received inflation and population data from the State Department of Finance to calculate the Fiscal Year 2025-2026 Appropriations Limit; and

WHEREAS, the City Council of the City of Del Mar wishes to select those options providing the greatest ratio of change as shown below and included as Exhibit A:

Change in California Per Capita Personal Income <u>(inflation factor)</u>	County of San Diego Population Change <u>(population factor)</u>	<u>Factor</u>
1.0644	1.0044	1.0691

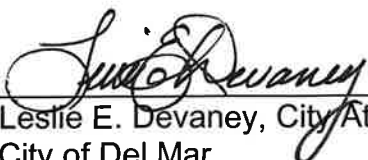
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Del Mar, California, that the appropriations limit be established at \$38,889,922 and that the City Council does hereby adopt the annual appropriations limitation for Fiscal Year 2025-2026 and selects the options for calculation using the population growth of the City of Del Mar and the change in California Per Capita Personal Income.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held this 16th day of June 2025.



Terry Gaasterland, Mayor
City of Del Mar

APPROVED AS TO FORM:



Leslie E. Devaney, City Attorney
City of Del Mar

ATTEST AND CERTIFICATION:
STATE OF CALIFORNIA
COUNTY OF SAN DIEGO
CITY OF DEL MAR

I, Sarah Krietor, Administrative Services Manager/City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. 2025-21, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 16th day of June 2025, by the following vote:

AYES: Mayor Gaasterland, Deputy Mayor Martinez, Councilmembers
Quirk and Spelich

NOES: None

RECUSE None

ABSENT: None

ABSTAIN: None



Sarah Krietor, Administrative Services
Manager/City Clerk
City of Del Mar

RESOLUTION NO. 2025-22

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, APPROVING THE STATEMENT OF INVESTMENT POLICY FOR FISCAL YEAR 2025-2026, AND DELEGATING THE AUTHORITY TO INVEST CITY FUNDS TO THE TREASURER

WHEREAS, the City Council of the City of Del Mar, California, pursuant to Title 5, Division 2, Part 1 of the Government Code of the State of California, is authorized to invest City funds more particularly set out in Section 53601 of said Code; and

WHEREAS, the City Council, pursuant to Section 53607 of the Government Code is authorized to delegate said authority to the Treasurer; and

WHEREAS, it is good practice for the City Council to review the Statement of Investment Policy as more particularly set out in Section 53646 of said Code.

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

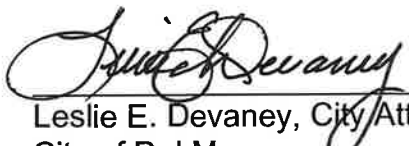
BE IT FURTHER RESOLVED, that the City Council of the City of Del Mar does hereby authorize the Treasurer to invest City funds and adopt the Statement of Investment Policy as attached in Exhibit "A" of this Resolution.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held this 16th day of June 2025.



Terry Gaasterland, Mayor
City of Del Mar

APPROVED AS TO FORM:




Leslie E. Devaney, City Attorney
City of Del Mar

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA
COUNTY OF SAN DIEGO
CITY OF DEL MAR

I, Sarah Krietor, Administrative Services Manager/Clerk of the City of Del Mar, California, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. 2025-22, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 16th day of June 2025, by the following vote:

AYES: Mayor Gaasterland, Deputy Mayor Martinez, Councilmembers Quirk and Spelich
NOES: None
RECUSE None
ABSENT: None
ABSTAIN: None



Sarah Krietor, Administrative Services
Manager/City Clerk
City of Del Mar

RESOLUTION NO. 2025-24

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, APPROVING THE MEMORANDUM OF AGREEMENT BETWEEN THE CITY OF DEL MAR AND THE DEL MAR CITY EMPLOYEES ASSOCIATION FOR THE PERIOD JULY 1, 2025, THROUGH JUNE 30, 2028

WHEREAS, the Employer-Employee Relations Resolution (Resolution 90-20) of the City of Del Mar establishes procedures for the meet-and-confer process to take place between the City's management representatives and representatives of recognized employee organizations, all in accordance with the provisions of the Meyers-Milias-Brown Act and applicable laws; and

WHEREAS, the City of Del Mar, through its management representatives, has met and conferred in good faith with the Del Mar City Employees Association (DMCEA), the representatives of each have exchanged information freely, opinions, and proposals on matters regarding wages, hours, and other terms and conditions of employment for employees in the DMCEA; and

WHEREAS, during the meet-and-confer process, the City Council has fully considered the proposals, information, opinions, and recommendations made by the Association on behalf of the employees in the DMCEA; and

WHEREAS, the City and DMCEA representatives have agreed on the term of the Memorandum of Agreement to be July 1, 2025, through June 30, 2028; and

WHEREAS, the City and DMCEA representatives have agreed upon the adjustments to benefits and working conditions as contained in the attached Memorandum of Agreement, Exhibit A to this Resolution; and

WHEREAS, the Association has ratified the Memorandum of Agreement for the period July 1, 2025, through June 30, 2028; and


WHEREAS, the City's representatives have recommended that the City Council adopt the Memorandum of Agreement between the City of Del Mar and DMCEA.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Del Mar, California, that the Memorandum of Agreement between the City of Del Mar and the DMCEA, for and on behalf of the employees in the City's General Employees Bargaining Unit (DMCEA), is hereby adopted and attached hereto as Exhibit A and incorporated herein.

BE IT FURTHER RESOLVED, that the City Manager is authorized and directed to execute the Memorandum of Agreement.


BE IT FURTHER RESOLVED, that the City Manager is authorized and directed to implement and administer the Memorandum of Agreement and to execute, on behalf of the City Council, and administer any supplements or modifications to the Memorandum of Agreement, which may be necessary from time to time.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held the 7th day of July, 2025.



Terry Gaasterland, Mayor
City of Del Mar

APPROVED AS TO FORM:



Leslie E. Devaney, City Attorney
City of Del Mar

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA
COUNTY OF SAN DIEGO
CITY OF DEL MAR

I, Sarah Krietor, Administrative Services Manager/City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY, that the foregoing is a true and correct copy of Resolution No. 2025-24, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 7th day of July, 2025, by the following vote:

- AYES: Mayor Gaasterland, Deputy Mayor Martinez, Councilmembers Quirk and Spelich
- NOES: None
- RECUSE: None
- ABSENT: None
- ABSTAIN: None



Sarah Krietor, Administrative Services
Manager/City Clerk
City of Del Mar

RESOLUTION NO. 2025-25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, ADOPTING THE FISCAL YEAR 2025-2026 COMPENSATION PLAN FOR GENERAL EMPLOYEES

WHEREAS, on July 7, 2025, the City Council of the City of Del Mar adopted Resolution 2025-24, approving the Memorandum of Agreement (MOA) between the City of Del Mar and the Del Mar City Employees Association (“General group”) for the period July 1, 2025, through June 30, 2028; and

WHEREAS, in accordance with the Del Mar City Employees Association MOA, employees shall receive a 3.0% Cost of Living Adjustment (COLA) effective July 1, 2025; and

WHEREAS, in accordance with the Del Mar City Employees Association MOA, the following classifications shall receive additional one-time variable market compensation adjustments to their base salary effective July 1, 2025: 13.3% for Utility Worker I; 5.1% for Utility Worker II; 21.1% for Water Utility Specialist II; 4% for Wastewater Utility Specialist I; 2% for Accounting Technician II; and 1.2% for Maintenance Worker; and

WHEREAS, the City Council wishes to make the current Facilities Coordinator position multi-level Facilities Coordinator I/II, with grade G117 for level I and Grade G128 for level II; and


WHEREAS, the California Public Employees Retirement System (CalPERS) regulations require all City employee compensation to be reflected on a publicly available, City Council approved compensation plan; and

WHEREAS, the City Council has been presented with and has reviewed the compensation plan for General Employees for Fiscal Year 2025-2026.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Del Mar, California, that:

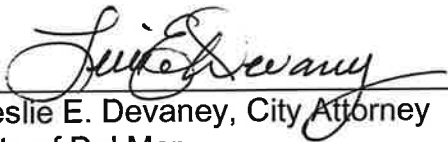
1. The above recitals are true and correct.
2. The City Council does hereby approve and adopt the compensation plan for General Employees as shown in Exhibit “A” to the Resolution.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at the Regular Meeting held this 7th day of July 2025.



Terry Gaasterland, Mayor
City of Del Mar

APPROVED AS TO FORM:




Leslie E. Devaney, City Attorney
City of Del Mar

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA
COUNTY OF SAN DIEGO
CITY OF DEL MAR

I, Sarah Krietor, Administrative Services Manager/City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. 2025-25, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 7th day of July 2025, by the following vote:

- AYES: Mayor Gaasterland, Deputy Mayor Martinez, Councilmembers Quirk and Spelich
- NOES: None
- RECUSE: None
- ABSENT: None
- ABSTAIN: None



Sarah Krietor, Administrative Services
Manager/City Clerk
City of Del Mar

BUDGET PROCESS

The City of Del Mar’s budget process is an on-going, dynamic activity involving City Council, staff, and residents. While the budget process provides the funding necessary for the general day-to-day operations of the City, the budget also addresses the City Council’s goals and priorities, which include special and capital projects.

The biennial budget development process begins with a City Council Goals and Priorities setting workshop early in the calendar year and is completed with the budget adoption in June. Residents of the City of Del Mar are actively involved in influencing the policies and direction of the City and in developing long-term objectives designed to enhance the natural beauty of the City and to anticipate infrastructure maintenance. This budget document attempts to communicate to readers that those priorities are considered in the budget process.

The City’s budget provides the structural basis for general operations, special and capital projects, and overall financial planning. This document is a link between prior and future years with regard to planning the financial future of the City.

The following table illustrates the budget process:

BUDGET PROCESS STEPS	Jan	Feb	Mar	Apr	May	Jun
City Council Workshop to Set Goals and Priorities for the Two-Year Budget Period		X				
Departments Submit Budget Requests to Finance			X			
City Manager Reviews Requests with Finance staff and Department Directors				X		
City Manager Submits Proposed Budget to City Council					X	
City Council Conducts Budget Workshops					X	
City Council Adopts Budget						X

The City Council follows a process whereby they annually review and identify goals and priorities for the next two fiscal years. This workshop provides the essential framework around which staff works to propose a budget for Council consideration.

The second major activity of the budget process is the Council Budget Workshop during which the Council receives public input, a presentation from staff on the proposed budget, considers community support requests, evaluates revenue estimates and the financial forecast, thoroughly reviews the proposed capital projects, and makes decisions regarding the final budget. The City Manager works with the Finance Manager/City

Treasurer and Department Heads to incorporate funding to support the Council's identified goals and priorities into the budget and presents the final budget at a regularly scheduled Council meeting in June. Copies of the budget are available for public review at City Hall, local Del Mar library, and on the City's website.

A majority of the Council must vote to approve the budget. Generally, however, there is strong consensus among Council and final votes on the budget are typically unanimous. The budget is adopted at the program level for operating expenditures, the project level for capital expenditures and on a line-item basis for revenues. This budget was approved by Council at its regularly scheduled meeting on June 16, 2025.

Budget Reviews

The budget is monitored monthly by Finance Division staff and department directors using internal reports, which compares actual revenues and expenditures to-date with budgeted amounts. On a semi-annual basis, the Finance Division completes a comprehensive report to the City Council, and subject to majority Council approval, adjusts the budget to incorporate financial information that was not available at the time the budget was adopted and to provide funds for unanticipated events. These reports are reviewed by the Finance Committee, which may make recommendations for Council consideration.

Outside the context of the semi-annual reviews, City Council action may amend the budget. The City Manager has the authority to approve budget transfers between programs within the same fund, but only Council may authorize transfers between funds.

Basis of Accounting

The financial statements are prepared in accordance with Generally Accepted Accounting Principles. All general government funds are accounted for on a modified accrual basis, which means that revenues are recognized when they become eligible to accrue, which is when they are measurable and available to finance expenditures of the current period; expenditures are recognized when the fund liability is incurred. Enterprise funds (Water, Wastewater, and Clean Water) are accounted for on a full accrual basis, which is similar to accounting for a business. Revenues and expenses are recorded for the period in which the transactions are earned.

Basis of Budgeting

The basis for budgeting is modified accrual for the governmental funds which is also used as its basis of accounting, as previously described. The Water, Wastewater, and Clean Water Enterprise funds are budgeted on the full accrual basis. Departments may encumber, and the City budgets as expenditures, those items that are under contract at the end of the fiscal year or associated with an outstanding purchase order. Encumbrances are re-appropriated in the following fiscal year.

BUDGET POLICIES

The City Council, and by direction the City Manager, have developed and continue to re-assess guiding principles that set the course of the budget preparation. As part of developing their goals and priorities, the City Council reaffirms and re-evaluates the policies that govern budget development. This session allows for shifts in direction to respond to changes in the fiscal and political climate from within the City and from other governmental entities, whose decisions can directly affect the resources of the City. These principles have as their basis the imperative to provide necessary services, to maximize the City's resources, to plan for future improvements, and to meet goals in the context of realistic revenue projections. Department directors are responsible for initiating program budgets within the context of policy guidelines and objectives established by the City Council. The City Manager carefully evaluates requested departmental budgets to ensure they effectively address stated objectives. The following policies provide the framework for budget development and guide the decision-making process.

Financial Policies

It is the City's policy and practice to develop a budget that is balanced, maintains a minimum General Fund Contingency (GFC) and other designated reserves. The adopted Contingency Reserve Policy provides an acceptable GFC rate ranging from 15% to 30%, with a targeted goal of 25% when feasible. The contingency reserve calculation, expressed as a percentage, is the comparison of the ending unreserved balance to the total of General Fund operating expenditures including General Fund transfers to support operating expenditures in other funds. Council may consider one-time expenditures that do not increase recurring operating costs; increase or establish new reserves to address future goals; or, establish new programs but only in the context of multi-year revenue and expenditure projections. Semi-annual financial reports to Council also allow for close monitoring of the estimated revenues and budgeted expenditures and offer an opportunity to make adjustments as needed.

The City has an Equipment Replacement Reserve in the General Fund to fully fund the replacement cost of equipment and vehicles. Equipment purchases over \$5,000 are "depreciated", using the estimated replacement cost, over the normal life of the item. The total of the annual depreciation is transferred from the General Fund Contingency Reserve to the Equipment Replacement Reserve. The annual purchase of replacement equipment is funded from this 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 projects. The City utilizes current funds and available reserves to fund its capital projects. Debt is seldom issued or used to finance only major Capital Improvements Projects. The adopted budget reflects an unprecedented level of investment in capital projects while still maintaining an acceptable GFC rate in accordance with policy.

Cash Management

The basic tool for management of the City's cash is the City's Investment Policy which is approved annually by the City Council in compliance with State law. Staff monitors cash daily in order to maximize investment opportunities. Bank balances are kept at a level with only enough cash to cover daily needs, and excess cash is invested mainly in the California Asset Management Program (CAMP) pool or State Local Agency Investment Fund (LAIF). The remaining funds are invested with the County of San Diego Investment Fund, in government agencies and corporate notes, or other securities consistent with the City's Investment Policy. All investments are laddered with staggered maturity dates providing for a steady stream of predictable income for operational needs, and to manage interest rate risk.

Debt Policy/ Capital Financing

The City's Debt Policy is reviewed annually by Council as part of the budget process. The City has no legal limitations on the amount of debt it may issue but has adopted conservative practices in which it funds most projects on a Pay-As-You-Go (cash financing) basis. It is the City's policy to attempt to finance its capital needs at the lowest possible cost, while also reducing interest rate risk. The City also endeavors to maintain the highest possible credit rating in order to reduce its cost of capital.

For its Enterprise Funds, the City will typically use revenue bonds and certificates of participation. The City will also take advantage of programs such as the Water Resources Control Board's State Revolving Fund or the California Infrastructure and Economic Development Bank (IBank) subject to availability of funding. The City's policy requires strict adherence to bond covenants for debt service coverage and reserve funding.

For property-tax based general obligation bonds and assessment districts, it is the City's policy to ensure that the minimum required reserve as required by bond covenants is always maintained. In addition, it is the City's policy to hold a small operating reserve in the order of 10-15% of annual debt service to help maintain smooth and predictable millage rates and assessments. The City adheres to all continuing disclosure and significant event reporting requirements.

The City may enter into capital financing arrangements using long-term, short-term or variable financing instruments. Typically, these will be structured as lease-out/lease-back arrangements or capital leases. It is the City's policy to project its revenues and expenditures for a rolling five-year period in order to ensure that it can meet its debt service obligations. It is also the City's policy to have sufficient unrestricted cash reserves to act as a hedge against variable interest rate risk.

Conservative Revenue Estimates

The Finance Division is responsible for preparing the revenue estimates for the new biennial budget. Using a variety of sources including historical trends and information obtained from County, State, and other governmental organizations, the goal is to have

realistic projections that are still conservative. The City believes fiscal conservatism provides a strong basis from which to achieve other budget policies.

Provide Necessary Services

The City Council and staff continue to actively promote cost effective means of providing necessary services to Del Mar residents. The budget receives careful scrutiny to ensure that streets and roads are maintained and cleaned; trash is picked up; utility service is provided in the most cost-effective, equitable manner; and that residents are assured a safe community. Del Mar is a community of considerable natural beauty with the ocean and spacious beaches at our doorstep and winding densely vegetated hillsides that overlook the sea. Such natural attractions also draw visitors to the City who, through patronage of local businesses, provide sales tax and transient occupancy tax revenues to the City. Maintenance and enhancement of the City's beaches and parks is included in the overall policy direction, and each budget reflects that commitment.

Future Planning

The City's two-year operational budget and ten-year capital improvement budget are prepared every other year. The budget consists of two single-year appropriations and, along with the ten-year capital plan, is analyzed over the course of both years and is subject to review and update, with any changes submitted to Council for approval. In addition to the two-year model, the City is currently evaluating new interim tools and Enterprise Resource Planning (ERP) solutions to enhance financial forecasting and planning.

Enterprise Funds

Utility rates for water, sewer, and clean water were adopted effective July 1, 2024, for a five-year period. Rates and charges are sufficient to fund only the required operating expenditures, and reserve requirements for the full five-year period. A drought rate schedule was also adopted which will allow the City to adjust rates in accordance with any level of mandatory cut in consumption. Due to the Bighorn court decision in July 2006, utility rates are now subject to the majority protest requirements of Prop 218.

**PROPOSITION 4
GANN APPROPRIATIONS LIMIT**

Article XIII-B of the California State Constitution places limits on the amount of revenue that can be spent by all entities of government. It is the City's responsibility to annually calculate its appropriations limit, which became effective in Fiscal Year 1978-1979, and can be increased by factors including the change in population, the change in the California Per Capita Personal Income, or the local change in property tax assessments due to non-residential construction.

The law provides for voter approval of an override that allows cities to exceed their appropriations limit. In November 1992, Del Mar voters approved such an override that was effective for the four years ended Fiscal Year 1995-1996.

Substantial improvements at the Fairgrounds in 1992, including the construction of additional grandstands at the racetrack, ultimately allowed the City to increase its appropriations limit to a point where there will be no need for future voter approval of an override.

With the adoption of the Fiscal Year 2025-2026 budget, the appropriation limit for the City of Del Mar is \$38,889,922 which is \$18,226,528 over the proceeds of taxes.

The calculation of the proceeds of taxes follows this page.

CITY OF DEL MAR
CALCULATION - PROCEEDS OF TAXES
FY 2025-2026

<u>FUND</u>	<u>ADOPTED FY 2025-2026</u>	<u>PROCEEDS OF TAXES</u>	<u>NON-PROCEEDS OF TAXES</u>
<u>GENERAL FUND</u>			
PROPERTY TAX	8,394,000 t	8,394,000	-
PROPERTY TAX IN LIEU OF VLF	860,000 t	860,000	-
SALES AND USE TAX	2,300,000 t	2,300,000	-
TRANSIENT OCCUPANCY TAX	4,353,750 t	4,353,750	-
FRANCHISE TAXES	420,000 np	-	420,000
BUSINESS LICENSE TAX	350,000 t	350,000	-
REAL PROPERTY TRANSFER TAX	150,000 t	150,000	-
SALES TAX - SAFETY	-	-	-
LICENSES & PERMITS	500 t	500	-
JUNIOR LIFEGUARDS	95,000 np	-	95,000
PARKING PERMITS	30,000 np	-	30,000
MOVING VIOLATIONS	65,000 np	-	65,000
PENALTIES	9,000 np	-	9,000
PARKING VIOLATIONS	1,400,000 np	-	1,400,000
ADMINISTRATIVE CITATIONS	45,000 np	-	45,000
REDLIGHT ENFORCEMENT	80,000 np	-	80,000
SIDEWALK CAFÉ USER FEE	4,000 np	-	4,000
RENTAL INCOME	235,000 np	-	235,000
PARKING METER INCOME	1,535,000 np	-	1,535,000
VEHICLE LICENSE FEE	4,000 t	4,000	-
PUBLIC SAFETY AUGMENTATION FUND (PSAF)	100,000 t	100,000	-
HOMEOWNER EXEMPT	30,000 t	30,000	-
FEDERAL GRANTS	162,310 np	-	162,310
ON-TRACK PARAMUTUAL	-	-	-
OFF-TRACK PARAMUTUAL	5,000 np	-	5,000
SOLID WASTE	12,900 np	-	12,900
CHARGES FOR PLANNING SERVICES	1,145,000 np	-	1,145,000
PARKING IN LIEU	2,500 np	-	2,500
ADMINISTRATIVE CHARGE	994,760 np	-	994,760
ADMINISTRATIVE CHARGE-MEASURE Q	150,000 np	-	150,000
NUISANCE ALARM REIMBURSEMENT	-	-	-
EXPENDITURE REIMBURSEMENT	35,000 np	-	35,000
STATE MANDATED COST REIMBURSEMENT	-	-	-
MISCELLANEOUS	26,500 np	-	26,500
	<hr/>	<hr/>	<hr/>
SUB-TOTAL GENERAL FUND	22,994,220	16,542,250	6,451,970
GENERAL INTEREST	400,000	287,764	112,236
	<hr/>	<hr/>	<hr/>
TOTAL GENERAL FUND	23,394,220	16,830,014	6,564,206
<u>MEASURE Q</u>			
DISTRICT TAX	3,627,380 t	3,627,380	-
	<hr/>	<hr/>	<hr/>
TOTAL MEASURE Q	3,627,380	3,627,380	-
<u>ROAD MAINTENANCE REHAB ACCOUNT</u>			
RMRA	107,000 np	-	107,000
	<hr/>	<hr/>	<hr/>
TOTAL RMRA	107,000	-	107,000
<u>GAS TAX FUND</u>			
STATE GAS TAX	117,400 np	-	117,400
	<hr/>	<hr/>	<hr/>
TOTAL GAS TAX FUND	117,400	-	117,400

CITY OF DEL MAR
CALCULATION - PROCEEDS OF TAXES
FY 2025-2026

<u>FUND</u>	<u>ADOPTED FY 2025-2026</u>	<u>PROCEEDS OF TAXES</u>	<u>NON-PROCEEDS OF TAXES</u>
<u>OPEN SPACE FUND</u>			
CONSTRUCTION TAX	6,000 t	6,000	-
PERMITS	617,200 np	-	617,200
OFF-TRACK PARAMUTUAL	3,000 np	-	3,000
LOCAL GRANTS	- np	-	-
CONTRIBUTIONS	- np	-	-
TREE MITIGATION	- np	-	-
MISCELLANEOUS	4,000 np	-	4,000
 SUB-TOTAL OPEN SPACE FUND	 630,200	 6,000	 624,200
INVESTMENT EARNINGS	-	-	-
 TOTAL OPEN SPACE FUND	 630,200	 6,000	 624,200
<u>SUPPLEMENTAL LAW FUND</u>			
SUPPLEMENTAL LAW GRANT	160,000 np	-	160,000
 TOTAL SUPPLEMENTAL LAW	 160,000	 -	 160,000
<u>REGIONAL COMMUNICATIONS FUND</u>			
PROPERTY TAX	46,000 t	46,000	-
 TOTAL REGIONAL COMMUNICATIONS	 46,000	 46,000	 -
<u>GRANTS FUND</u>			
STATE	1,545,000 np	-	1,545,000
FEDERAL	62,400 np	-	62,400
LOCAL	- np	-	-
 TOTAL GRANTS FUND	 1,607,400	 -	 1,607,400
<u>HOUSING FUND</u>			
INVESTMENT EARNINGS	- np	-	-
HOUSING IN LIEU	- np	-	-
 TOTAL HOUSING FUND	 -	 -	 -
<u>AB 939 FUND</u>			
AB 939 REIMBURSEMENT	154,000 t	154,000	-
 TOTAL AB 939 FUND	 154,000	 154,000	 -
<u>PUBLIC, EDUCATION, GOVERNMENT FUND</u>			
PEG FEE	37,200 np	-	37,200
INVESTMENT EARNINGS	- np	-	-
 TOTAL WILDFIRE DEBT	 37,200	 -	 37,200
<u>CAPITAL IMPROVEMENT FUND</u>			
FEDERAL GRANTS	1,170,000 np	-	1,170,000
LOCAL GRANTS	- np	-	-
 TOTAL CAPITAL IMPROVEMENT FUND	 1,170,000	 -	 1,170,000

**CITY OF DEL MAR
CALCULATION - PROCEEDS OF TAXES
FY 2025-2026**

<u>FUND</u>	<u>ADOPTED FY 2025-2026</u>		<u>PROCEEDS OF TAXES</u>	<u>NON-PROCEEDS OF TAXES</u>
<u>TRANSNET FUND</u>				
TRANSNET	131,000	np	-	131,000
INVESTMENT EARNINGS	-	np	-	-
TOTAL TRANSNET FUND	131,000		-	131,000
<u>SPECIAL PROJECTS FUND</u>				
GRANTS	-	np	-	-
TOTAL TRANSNET FUND	-		-	-
TOTAL GENERAL GOVERNMENT	31,181,800		20,663,394	10,518,406
<u>WORKER'S COMPENSATION FUND</u>				
CONTRIBUTIONS	419,190	np	-	419,190
INVESTMENT EARNINGS	-	np	-	-
TOTAL WORKER'S COMPENSATION FUND	419,190		-	419,190
<u>WATER UTILITY FUND</u>				
PENALTIES	-	np	-	-
INVESTMENT EARNINGS	50,000	np	-	50,000
WATER SALES	2,700,000	np	-	2,700,000
READY TO SERVICE CHARGE	2,000,000	np	-	2,000,000
CURRENT SERVICE FEES	30,000	np	-	30,000
FIRE METERS	-	np	-	-
MISCELLANEOUS	15,000	np	-	15,000
TOTAL WATER FUND	4,795,000		-	4,795,000
<u>CLEAN WATER FUND</u>				
PENALTIES	-	np	-	-
INVESTMENT EARNINGS	-	np	-	-
SERVICE CHARGES	575,000	np	-	575,000
GRANT REVENUE	282,290	np	-	282,290
TOTAL CLEANWATER FUND	857,290		-	857,290
<u>SEWER UTILITY FUND</u>				
PENALTIES	-	np	-	-
INVESTMENT EARNINGS	40,000	np	-	40,000
SERVICE CHARGES	2,200,000	np	-	2,200,000
USAGE CHARGES	2,100,000	np	-	2,100,000
INCLUSION FEES	40,000	np	-	40,000
MISCELLANEOUS	50,960	np	-	50,960
CITY OF SAN DIEGO	-	np	-	-
LOAN PROCEEDS	-	np	-	-
TOTAL SEWER FUND	4,430,960		-	4,430,960
TOTAL ALL FUNDS	<u>41,684,240</u>		<u>20,663,394</u>	<u>21,020,846</u>
PROP 4 LIMIT			38,889,922	
OVER/(UNDER) LIMIT			<u>(18,226,528)</u>	

City Council Values, Goals & Priorities: Fiscal Years 2025-2026 and 2026-2027

The following mission and vision statement; overall goals and objectives; core values and value Statement; big issues/Council goals; and Council special and capital project priorities were developed and approved by the Del Mar City Council.

CITY COUNCIL MISSION STATEMENT

The mission of the Del Mar City Council is to serve as the representative body that determines the local and regional needs of its citizens, sets goals, makes general policy, and exercises the responsibility to retain and enhance the special character of Del Mar based on the Community Plan.

CITY VISION STATEMENT

The vision for the City of Del Mar is to be a residential community with a vibrant downtown and a tranquil place of natural beauty where residents and visitors feel safe and enjoy opportunities for recreation and entertainment.

OVERALL GOALS AND OBJECTIVES

GOAL 1: Preserve and enhance the community character of the City with emphasis on natural resources.

GOAL 2: Manage the City's resources in a fiscally sound and prudent manner in order to protect the public's health, safety, and welfare.

GOAL 3: Communicate effectively with and engage the community.

GOAL 4: Provide leadership to influence decisions that impact the local and regional communities

DEL MAR CORE VALUES & VALUE STATEMENTS

1) **Fiscal Soundness**

- We value working within our financial means.
- We value effective and efficient use of our resources
- Select work efficiently
- Monitor and make sure we are using resources effectively
- Evaluate the quality of outcomes
- Revise as-needed

City Council Values, Goals & Priorities: Fiscal Years 2025-2026 and 2026-2027

- Maintain adequate reserves
- 2) Communication & Transparency
 - Provide effective and transparent communication to garner community awareness, engagement, and support.
- 3) Respect & Empathy
 - We treat each other and the public with respect, dignity and fairness, based on mutual trust and communication; and encourage that for the community as a whole.
- 4) Environmental Stewardship & Sustainability
 - Pursue opportunities to protect and restore natural resources.
 - Do “our part” to address and adapt to climate change.
- 5) Leadership
 - *Intrinsic*: We defend and pursue community values to set and adopt goals that ensure that which is important to the community.
 - *Extrinsic*: We provide leadership on behalf of the community to influence regional, state, and federal decisions that impact us.
- 6) Serve the Community
 - We listen and are responsive to the changing needs of our community.
 - Implement the Community Plan.
 - Provide government services in an efficient and equitable manner.

BIG ISSUES/COUNCIL GOALS

1. Sea Level Rise Adaptation Plan Implementation
2. Housing Element Implementation/Affordable Housing
3. Railroad Issues (safe crossings, rails off bluffs)
4. Community Communications
5. Utility Undergrounding Program
6. Short Term Rentals

City Council Values, Goals & Priorities: Fiscal Years 2025-2026 and 2026-2027

7. Climate Action Plan
8. Shores Park Master Plan
9. Technology Improvements/Upgrades
10. Fairground (traffic plan, affordable housing, local coastal program)
11. Do a Good Job Managing the Review Process for Major Development Projects
12. Commitment to Vibrant Downtown and Thriving Businesses
13. Weave Art Throughout the Community

COUNCIL PRIORITY PROJECTS (NON-CIP)

- Housing Element 6th Cycle: SB9 Implementing Ordinance
- Housing Element 6th Cycle: Affordable Housing City-Owned
- ADU Facilitation Measures: ADU Regulations and Mid-Cycle Evaluation
- Affordable Housing Incentives: Affordable Housing Overlay Zone
- Fairgrounds Affordable Housing
- Regulation of Short-Term Rentals
- General Plan Updates
- Fair Housing Amendments
- Housing Acceleration Program
- TSVS Ordinance Update
- Public Tree Policy Update
- SCOUP Sand Replenishment
- San Dieguito Lagoon Shoreline Protection / Living Levee
- Carmel Valley Precise Plan Update
- Lot Line Adjustment Regulations
- Citywide Curbside Management Inventory
- Enterprise Resource Planning System Implementation

COUNCIL PRIORITY CAPITAL IMPROVEMENT PLAN (CIP) PROJECTS

- Camino del Mar Bridge Replacement over San Dieguito River
- 29th Street Seawall and Beach Access
- Jimmy Durante Bluff Repair
- Utility Undergrounding District Projects (1A, X1A, 1B, 25th St)
- Shores Park Master Plan

City Council Values, Goals & Priorities: Fiscal Years 2025-2026 and 2026-2027

- Riverpath Del Mar
- San Dieguito Drive Improvements
- Jimmy Durante Blvd Pavement Improvements
- Storm Drain Improvements
- Water System ImprovementsWastewater System Improvements

FUND OVERVIEW

The City of Del Mar uses governmental funds to account for services funded through non-exchange revenues – mainly taxes. The following is a brief overview of the City of Del Mar's fund structure:

General Fund: The City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Major revenue sources are property tax, sales and use tax, Transient Occupancy Tax (TOT), parking violations and parking meter income, planning fees, and the administrative charge from the Enterprise Funds. Major expenditures are primarily related to public safety, general government, and public works.

Capital Projects Fund: Used to account for the financial resources used for the acquisition or construction of major property, equipment, or facilities (other than those financed by the Enterprise Funds). Major revenue sources are grant funding and private contributions.

Special Projects Fund: Used to account for the financial resources used for the designated special projects approved by the City Council based on the goals and priority of the year.

Enterprise Funds account for "business-type activities" similar to those in the private sector which are funded through user charges. The City has the following major enterprise funds:

Water Fund: Used to account for the operation, maintenance, and capital facility financing of the City's water system. Its major revenue source is from user charges.

Wastewater Fund: Used to account for the operation, maintenance, and capital facility financing of the City's wastewater system. Its major revenue source is from user charges.

The City has the following non-major enterprise fund:

Clean Water Fund: Accounts for the mandated costs of the City's National Pollution Discharge Eliminations System (NPDES) permit. Its major revenue source is from user charges.

Additionally, the City has the following fund types:

Special Revenue Funds are used to account for revenues derived from specific sources which are usually required by law or administrative regulation to be accounted for in a separate fund. The special revenue funds for the City of Del Mar are as follows:

Road Maintenance Rehabilitation Account Fund: Used to account for basic road maintenance, rehabilitation, and critical safety projects on local streets and roads system.

Gasoline Tax Fund: Used to account for state gasoline taxes received by the City. These funds may be used for street maintenance, right-of-way acquisition, and street construction.

Open Space Fund: Accounts for park and beach maintenance, and the Powerhouse Community Center maintenance and operations. It is partially funded by facility use permits for the community center.

Supplemental Law Enforcement Fund: Used to account for grant revenue received by the City from the State of California for supplemental law enforcement expenditures.

Regional Communications System Fund: Used to account for revenue received by the City to maintain its portion of the San Diego County and Imperial County Regional Communications System.

Grants Fund: Accounts for federal, state, and local grants received by the City and the expenditure of those funds.

Housing Fund: Accounts for in-lieu payments from developers and expenditures in support of low-income housing.

AB 939 Fund: Accounts for revenue received through the City's solid waste franchise agreement to implement the countywide integrated waste management plan and program.

PEG Fee Fund: Accounts for revenue received through the City's local cable franchise agreements which can be used to provide television production equipment, airtime on local cable system, and to televise public information and meetings.

The **Debt Service Fund** is used to account for bond proceeds required to be set aside for future debt service and related interest income. The funds are used to repay principal and interest on long-term indebtedness of the City. The City currently has no outstanding general bond obligations.

Capital Project Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities, and include the following:

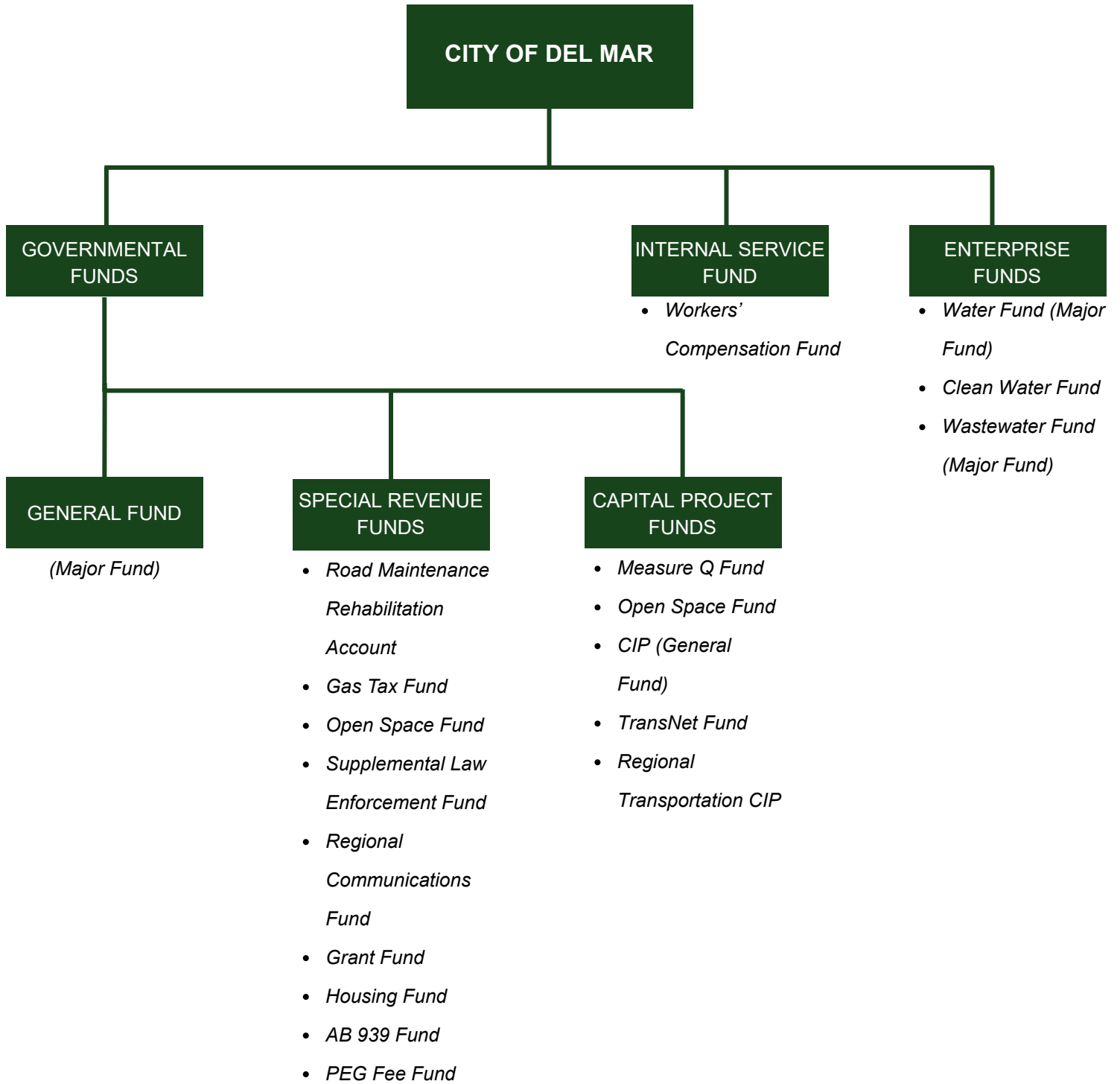
Measure Q Fund: Accounts for the voter approved 1% transaction and use tax that is imposed within Del Mar and used for the acquisition or construction of capital projects or facilities specified by the City Council, which at this time include the citywide Utility Undergrounding, Shores Park, and Downtown Streetscape projects.

Regional Transportation Congestion Improvement Program (RTCIP) Fund: Accounts for fees received on new development used to mitigate the impacts of residential development.

TransNet Fund: Accounts for the financial resources to be used for the acquisition or construction of capital facilities.

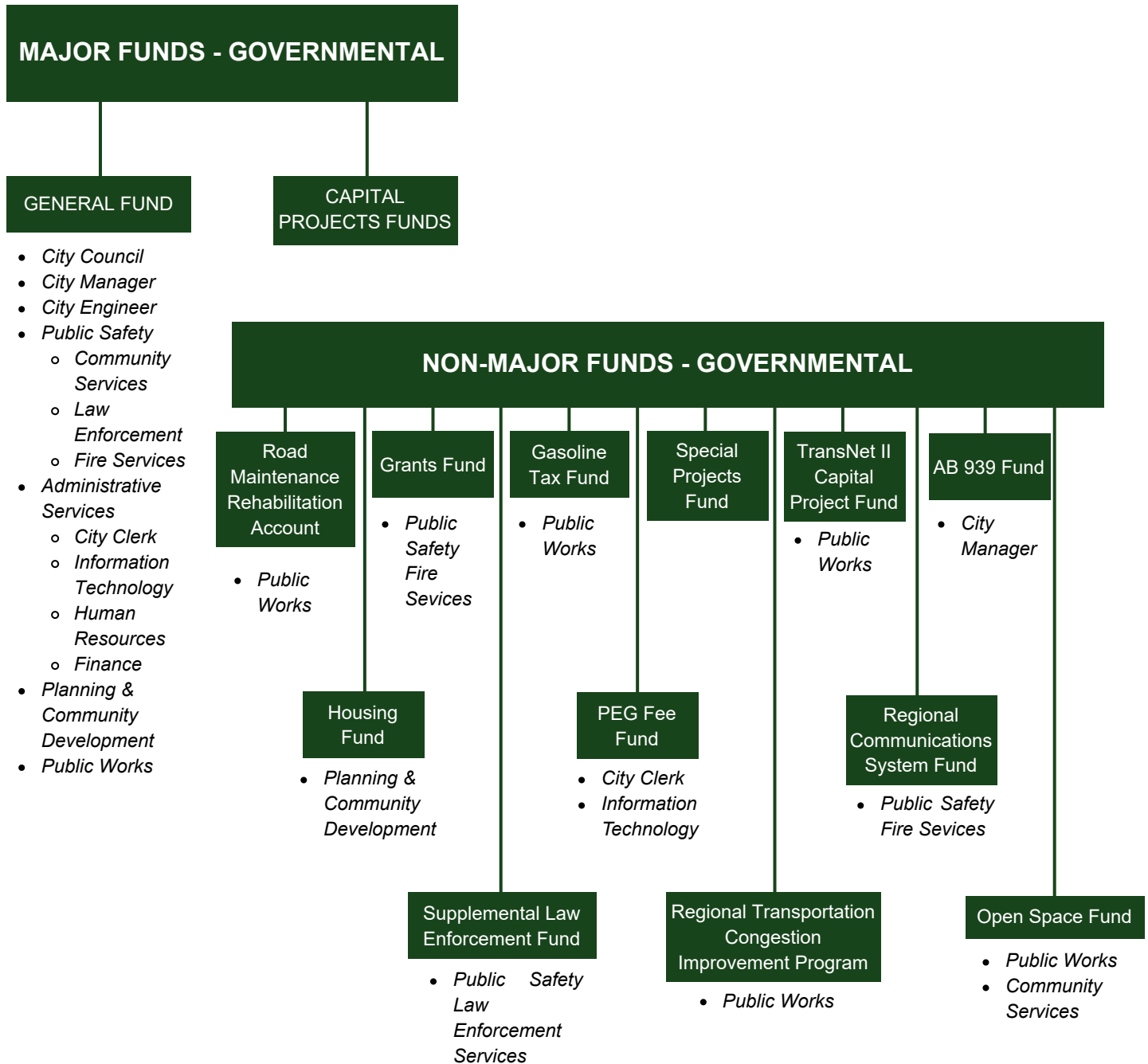
The **Internal Service Fund** is used to account for the third-party workers' compensation administration services provided to the City.

FUND TYPES



DEPARTMENT TO FUND RELATIONSHIP

Major funds are those funds who revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds for the same items.



GENERAL FUND REVENUE ANALYSIS

The City of Del Mar derives revenue from a variety of sources; however, the primary sources of revenue in the General Fund are taxes on property, on hotel rooms (Transient Occupancy Tax), and on the sale of goods. Del Mar is a beachside community covering just over two square miles with few vacant lots and very little room for new development. Therefore, revenue growth is generally the result of increases in assessed valuation, hotel room rate increases, and additional commercial sales activity.

The section below briefly describes the primary General Fund revenue sources, the basis of the revenue estimates, and additional information on events that affect projections. In reviewing the revenue estimates in the current fiscal year, projections for the upcoming fiscal years are considered.

TAX REVENUE

PROPERTY TAX

Property tax is the largest source of revenue for the City and comprises approximately 36% of General Fund revenues (not including Measure Q revenue) for Fiscal Years 2025-2026 (\$8,394,000) and 2026-2027 (\$8,771,690). The City's assessed valuation exceeds \$5.6 billion and continues to trend upward. The County of San Diego provides assessed valuation information to the City, and the City's revenue projections are made in large part based on that information. Historical growth is also considered, which includes the resale and development of property. As an affluent and desirable beach community, property values in Del Mar continue to grow, and resales contribute to large increases in assessed valuation. The City has little growth due to development, as there are very few vacant lots. Some development occurs when an older house is demolished and replaced with a new house, or improvements are made to existing houses.

The basic property tax rate in California is one (1%) percent of assessed valuation, as determined by the passage of Proposition 13 in 1978. This means that for a house assessed at \$1,000,000, the basic property tax is \$10,000. Of that total, the City receives approximately \$1,478 or 14.775% of the total property tax assessed. The passage of Proposition 13 restricted the increase in assessed valuation to the lower of the annual change in the Consumer Price Index (CPI) or two (2%) percent.

TRANSIENT OCCUPANCY TAX

Transient Occupancy Tax (TOT) is the second highest revenue source and is collected at each hotel and motel in the City for overnight stays that are less than 30 consecutive calendar days. The TOT revenues are approximately 18-21% of General Fund

revenues and are estimated to generate \$4,353,750 in Fiscal Year 2025-2026 and \$5,101,400 in Fiscal Year 2026-2027. Bolstered by new revenues associated with the implementation of the City's Short-Term Rental Ordinance anticipated in spring 2026, adopted TOT revenues are 9% over the prior fiscal year budget, and projected to increase by 17% in Fiscal Year 2026-2027.

SALES AND USE TAX

Sales and Use Tax is the third largest revenue source and comprises approximately 9-10% of General Fund revenues for Fiscal Years 2025-2026 (\$2,300,000) and 2026-2027 (\$2,400,000). The current sales and use tax rate in San Diego County is 7.75%, and the City receives an additional one (1%) percent of the total sales in the City, adding to a combined sales tax rate of 8.75% for Del Mar.

On a quarterly basis, the California Department of Tax and Fee Administration (CDTFA) provides detailed reporting, by business, of the sales tax collected during the quarter. With the assistance of a consultant retained by the City to provide the CDTFA information in a usable format along with related reports and analysis, the City can more accurately estimate revenues by analyzing the trends by business category and location.

The character of Del Mar has a significant impact on sales tax revenue. The City, which is only slightly more than two square miles, has a village-like atmosphere, with very little vacant land for development. Retailers are often individual proprietors, and there are no supermarkets, department stores, or automobile dealers. There are only a few national retailers in the City.

Del Mar's restaurants are known for superior dining and generate 60% of the sales tax revenue. Approximately 82% of Del Mar's sales tax is generated by the top 25 businesses. Twenty of the top 25 businesses are restaurants. In order to improve retail sales, the City Council has taken certain actions to revitalize downtown and to attract business and customers to the downtown area.

The presence of the 22nd District Agricultural Association (22nd DAA), with occasional automobile and recreational vehicle sales, an annual County Fair, and thoroughbred racing, offers unique sales tax opportunities and room for growth that is not available in other areas of the City.

Sales tax revenue was hit the hardest during the financial crisis triggered by the COVID-19 pandemic but has since recovered. While sales tax revenues were projected to remain flat for Fiscal Year 2025-2026 when compared to the prior fiscal year, a modest increase of 4.3% is projected for Fiscal Year 2026-2027.

MEASURE Q TRANSACTION TAX

Beginning in April 2017, the City benefitted from a new revenue source due to the voters' passage of Measure Q, a ballot measure that increased the sales and use tax rate by an additional one (1%) percent. As a result, the total sales and use tax rate in Del Mar is 8.75%. Although considered General Fund revenues, Measure Q funds are accounted for in a separate fund and are estimated to be \$15,627,380 for Fiscal Year 2025-2026, and \$3,686,120 for Fiscal Year 2026-2027. On June 2, 2025, the City Council approved a resolution authorizing the City to apply for a California Infrastructure and Economic Development Bank (IBank) loan to fund the Crest Canyon (X1A) and Stratford Court North (1B) Utility Undergrounding District projects. The anticipated loan proceeds are included in the adopted Fiscal Year 2025-2026 revenue total.

OTHER TAXES

Other Taxes make up approximately 4% of General Fund revenues. This category includes Franchise Tax, Business License Tax, and Real Property Transfer Tax and are estimated at approximately \$920,000 for both Fiscal Years 2025-2026 and 2026-2027.

Franchise Tax includes gas, electric, trash, and cable franchises that operate in the City. It is estimated at approximately \$420,000 for Fiscal Years 2025-2026 and 2026-2027. Estimates for Franchise Tax revenue are based on similar current year collections.

Business license revenue, estimated at \$350,000 for Fiscal Years 2025-2026 and 2026-2027, constitutes approximately 1.4% of General Fund revenues for both fiscal years. Estimates are based on historical activity and data pertaining to new business revenues.

The Real Property Transfer Tax estimate of approximately \$150,000 for Fiscal Years 2025-2026 and 2026-2027, and is an average of historical revenues. Estimates are based on similar current year collections.

LICENSES AND PERMITS

Licenses and permits are revenues collected for the Junior Lifeguard Program, and parking permits for spaces underneath the L'Auberge Hotel. These revenues make up approximately 0.5% of total General Fund Revenues and have historically remained fairly consistent from year to year.

OTHER REVENUES

PARKING FEES, FINES, AND FORFEITURES

Fines and Forfeitures are revenues collected primarily from vehicular parking and moving violations. Projected revenue estimates for Fines and Forfeitures are approximately 7% of the total General Fund revenue.

Parking violation revenue estimates are based on historical information, as well as estimated increases in beach attendance, but that demand is directly influenced by the unpredictable nature of the weather. Revenue from Parking Violations is estimated to be approximately \$1,400,000 and \$1,450,000 for Fiscal Years 2025-2026 and 2026-2027, respectively.

REVENUES FROM THE USE OF ASSETS

The main revenue source in this category is parking meter income. With significant demands for parking because of the beach, metered parking helps to ensure turnover and allow more visitors the opportunity to find parking. The other two revenue sources in this category are Investment Earnings and Rental Income. Trends, current economic climate, and historical information are used to calculate these estimates. This category accounts for 9% of total General Fund revenues in Fiscal Year 2025-2026, and 6% in Fiscal Year 2026-2027.

REVENUE FROM OTHER AGENCIES

These revenue sources include State and Federal funds, both subventions and grants, and the pari-mutuel betting activity at the California 22nd District Agriculture Association (DAA), both on and off-track. Pari-mutuel revenue is subject to an agreement with the 22nd DAA that offsets possessory interest payments made by the DAA against pari-mutuel collections.

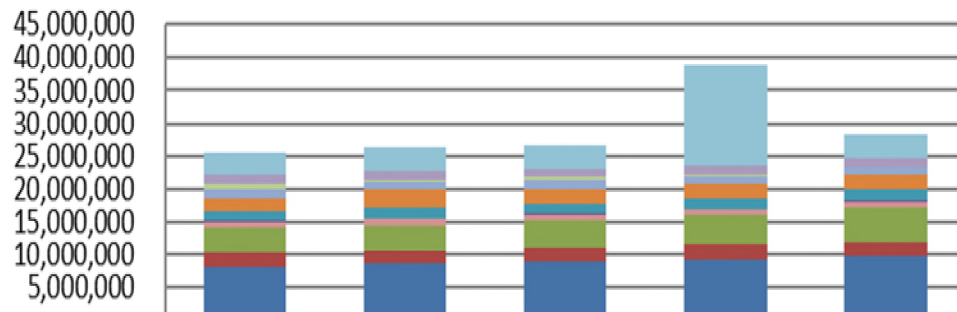
CHARGES FOR SERVICES

These revenues come from a variety of activities including Planning and Development fees, Building Services, and Engineering Services. Because the City has very little new development, these charges for services are not significant revenue sources. Estimates are based primarily on historical information in conjunction with anticipated building activity levels. The projected revenue for Planning Services is approximately \$525,000 for Fiscal Year 2025-2026 and Fiscal Year 2026-2027. The City contracts with a private company for issuance of building permits. The projected revenue for Building Services is approximately \$500,000 in each year. The projected revenue for Engineering Services is approximately \$120,000 for both fiscal years and is mostly offset by the costs of the outside contractors that operate each program.

OTHER REVENUE SOURCES

The primary source of revenue in this classification is the Administrative Charge, an allocation of approximately \$994,760 and \$1,024,600 for Fiscal Years 2025-2026 and 2026-2027, respectively, from the Water and Wastewater Enterprise funds. This category also includes an additional Administrative Charge revenue allocation of \$150,000 in each year from the Measure Q Fund. Other smaller revenues include different sources such as First Responder revenue and Nuisance Alarm Reimbursements.

City of Del Mar General Fund Revenues Trend Five Fiscal Years



	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2024-25	Adopted FY 2025-26	Adopted FY 2026-27
■ Measure Q District Tax	\$3,401,946	\$3,780,939	\$3,500,000	\$15,627,380	\$3,686,120
■ Other Revenue Sources	1,141,344	1,263,670	1,278,620	1,208,760	1,238,600
■ Revenue from Other Agencies	1,042,910	191,841	482,510	314,210	151,900
■ Charges for Services	1,413,999	1,286,304	1,220,000	1,145,000	1,145,000
■ Revenue from Use of Assets	1,700,152	2,612,031	2,303,000	2,174,000	2,229,000
■ Fines & Forfeitures	1,594,094	1,639,710	1,527,000	1,599,000	1,649,000
■ Licenses & Permits	129,385	121,182	120,500	125,500	125,500
■ Other Taxes	853,768	988,069	920,000	920,000	920,000
■ Transient Occupancy Tax (TOT)	3,816,392	3,799,038	4,000,000	4,353,750	5,101,400
■ Sales Tax (and in-lieu)	2,306,262	2,196,466	2,300,000	2,300,000	2,400,000
■ Property Tax (and in-lieu)	8,001,468	8,458,404	8,854,300	9,254,000	9,631,690

GENERAL FUND EXPENDITURES ANALYSIS

The General Fund represents 38% of the City's total expenditures for Fiscal Year 2025-2026 and 29% for Fiscal Year 2026-2027 and is primarily funded by taxes. The General Fund provides for the general cost of operating City government and includes the administrative programs of City Manager, City Clerk, Human Resources, Legal, and Finance. Public Safety, Planning, Public Works Administration and Engineering are also included in the General Fund budget. Public Safety programs include Law and Traffic Enforcement, Fire Protection, and Lifeguard Services. Also included are regulatory programs such as Code Enforcement and Parking Enforcement.

Department Heads are responsible for the preparation and management of program budgets related to their respective areas of responsibility. The City Council approves employee salary schedules each fiscal year. This two-year budget includes a projected 3.0% cost-of-living adjustment in each fiscal year for the Management and Professional groups, as well as General Employees, and the Firefighters' Association.

Some City services are provided by contract including law enforcement and City Attorney. Management of the Fire Department is provided through a cooperative agreement with the cities of Encinitas and Solana Beach.

PUBLIC SAFETY

This category of expenditures comprises 50% of the General Fund budget in each of the two fiscal years. It includes law and traffic enforcement activities, lifeguard services, fire protection, and several smaller public safety programs. Despite Del Mar's size, more than 3,000,000 people visit the City's beaches annually, and the presence of the Del Mar Fairgrounds within the City limits, requires the need for the City to provide effective public safety services for the visiting population that can be several times larger than its actual number of residents. City Councils, past and present, have funded these programs to provide a safe community for both residents and visitors.

The City operates a fire station at the Del Mar Fairgrounds which is leased from the 22nd District Agricultural Association. It has nine full-time firefighters and a primary and reserve engine. In 2009, the City entered into a Fire Management Services Cooperative Agreement (COOP) with the Cities of Solana Beach and Encinitas. The goal was to enhance regional coordination, reduce administrative redundancy, and improve cost efficiency by sharing key fire management positions between the participating agencies. Currently, all fire management staff, including the Fire Chief, Deputy Chief, Battalion Chiefs, Fire Training Captain, Fire Marshal, and additional fire management support staff are employees of the City of Encinitas. Specific management services include supervision of Del Mar's fire suppression operations, emergency management, fire

prevention activities, emergency medical services, procurement and administrative functions, as well as major incident support.

In June 2025, the Encinitas City Council voted to formally begin the process of withdrawing from the COOP due to their evolving needs as a growing community. The City of Encinitas plans to leave the COOP by March 31, 2026. The Cities of Del Mar and Solana Beach will continue to work cooperatively to identify alternative options for fire management services such as contracting with another established fire agency or potentially forming a fire department between the two cities. Maintaining a high level of service, timely response, and readiness for wildfires are key goals of this evaluation, along with ensuring the long-term financial viability of services to be provided.

Beach safety is provided by the City's five permanent lifeguards, and approximately 50 seasonal lifeguard positions. The City's Chief Lifeguard/Community Services Director also supervises the City's Beach and Community Patrol program.

The City contracts with the San Diego County Sheriff's Department for both law and traffic enforcement. The nine contract law cities in San Diego County jointly negotiate a contract with the Sheriff, from which each city selects its own level of service. The current year contract includes caps on cost increases (except for costs based upon retirement fund investment performance) and the two budget years are capped at 5% for each fiscal year. The City has traditionally budgeted the full amount of its Sheriff contract, with additional funds for overtime for high impact holidays such as the Fourth of July.

GENERAL GOVERNMENT

General Government provides the basic support services for all City activities. This group of programs, including City Manager, Finance, City Clerk, Legal Services, Human Resources, and the City Council among others, provides general administrative services for all departments. General Government comprises approximately 38% of General Fund expenditures for both Fiscal Years 2025-2026 and 2026-2027.

PUBLIC WORKS

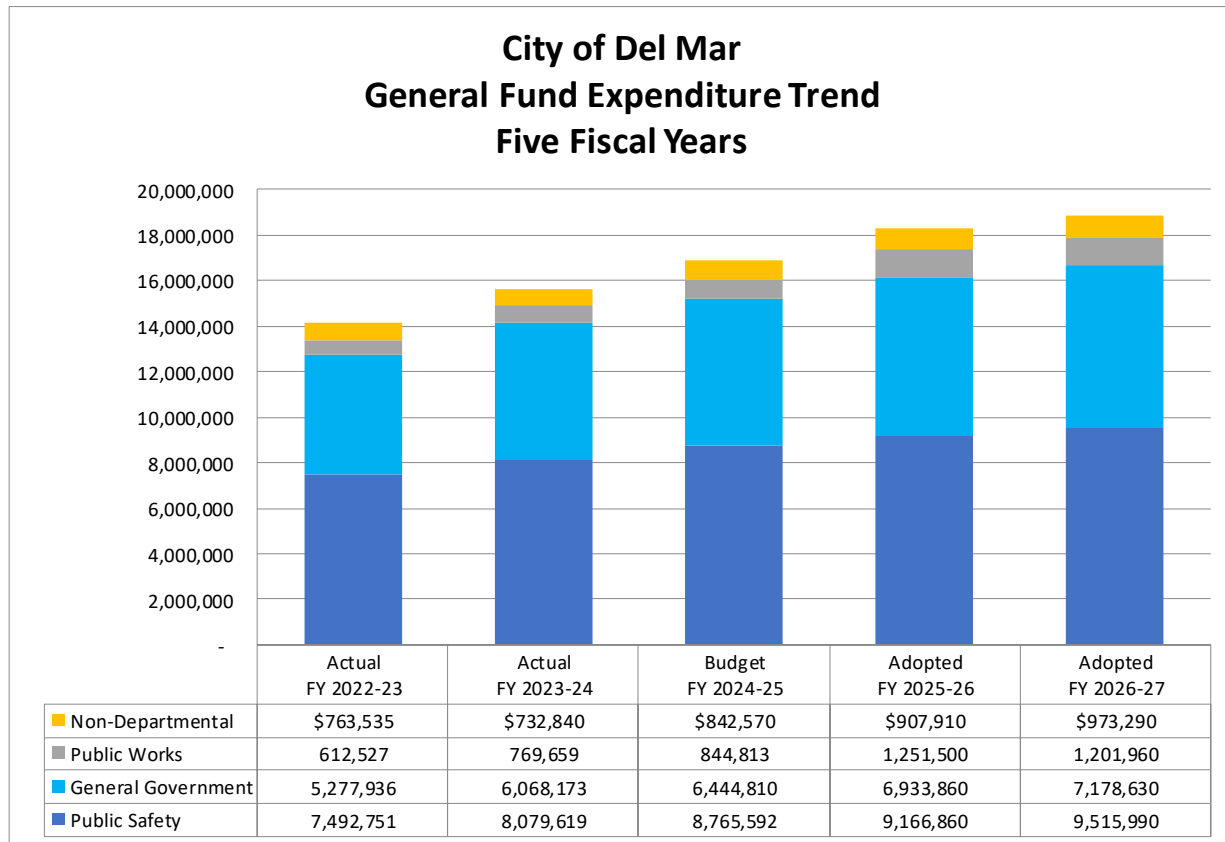
The public works category, accounting for 7% of General Fund expenditures in Fiscal Year 2025-2026, and 6% in Fiscal Year 2026-2027, includes both general public works and engineering. With the inclusion of general governmental funds, this category is approximately 22% of the Total General Fund for the first fiscal year and 21% in the second year, and includes Street Maintenance, Streetlights and Signs, Street Maintenance, Street Landscaping in the Gas Tax Fund, and Park Maintenance in the Open Space Fund.

PLANNING

In addition to the Planning Department, which is responsible for administration of all ordinances pertaining to land use and development in the City, this category also includes the programs for design review, planning commission, beach preservation, housing, building permits, code enforcement, and inspections. This City function is the mechanism through which the village-like quality, in addition to the ocean views, enjoyed by many residents, are preserved. This function is 11% of the total General Fund in Fiscal Year 2025-2026 and 10% in the second year, and has significant responsibility in the enforcement of ordinances, which are generally more stringent than most California communities. Planning programs are projected to recover approximately 60% of operating costs via permit and inspection fees in both fiscal years.

NON-DEPARTMENTAL

Programs included in this category are expenditures towards Community Support, City Memberships, and operations and maintenance of the City's TV Studio and City Hall that are not associated with any departmental programs. The Equipment Replacement category is for capital equipment fully funded by a separate reserve in the General Fund.



**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	TRANSFERS (OUT) FY 2026	ENDING BALANCE JUN 30, 2026 ESTIMATE
GENERAL FUND							
CONTINGENCY	21.33%	5,683,024	23,394,220	(18,140,130)	-	297,000 \$ (6,892,532)	4,341,582
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		4,950,000	-	-	250,000	-	5,200,000
LEAVE LIABILITY		100,000	-	-	-	-	100,000
EQUIPMENT REPLACEMENT		657,342	-	(112,240)	-	-	545,102
TOTAL GENERAL FUND		13,340,366	23,394,220	(18,372,370)	-	917,000 (6,892,532)	12,386,684
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							
		-	107,000	-	-	(107,000)	-
GAS TAX FUND							
		-	119,560	(1,031,360)	-	911,800	-
OPEN SPACE FUND							
		-	630,200	(1,516,230)	-	886,030	-
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	(1,516,230)	(50,000)	936,030	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	-	(61,660)	-	-	92,695
AB 939 FUND							
		607,172	154,000	(95,480)	-	-	665,692
PEG FEE FUND							
		18,041	37,200	(11,900)	-	(30,000)	13,341
CAPITAL IMPROVEMENT FUND							
ENCUMBRANCES		-	1,389,000	(899,880)	(3,807,750)	3,318,630	-
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

**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	TRANSFERS (OUT) FY 2026	ENDING BALANCE JUN 30, 2026 ESTIMATE
WATER FUND							
NET POSITION	1,430,601	4,795,000	(4,561,290)	-	-	(847,576)	816,735
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	(5,289,190)	(312,000)	847,576	(847,576)	11,966,273
CLEANWATER FUND							
NET POSITION	-	612,500	(1,028,500)	-	416,000	-	-
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	(1,028,500)	(634,790)	806,000	-	283,876
WASTEWATER FUND							
NET POSITION	266,437	4,396,000	(4,369,140)	-	400,000	(489,990)	203,307
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	(5,406,640)	(250,000)	889,990	(889,990)	8,473,459
TOTAL ENTERPRISE FUNDS	22,918,478	10,083,250	(11,724,330)	(1,196,790)	2,543,566	(1,737,566)	20,886,608
TOTAL - ALL FUNDS	39,883,961	53,905,400	(34,158,710)	(14,220,290)	20,760,598	(20,760,598)	45,410,361

**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	TRANSFERS (OUT) FY 2027	ENDING BALANCE JUN 30, 2027 ESTIMATE
GENERAL FUND								
CONTINGENCY	19.85%	4,341,582	24,592,090	(18,749,870)	-	806,375	\$ (6,859,930)	4,130,247
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		5,200,000	-	-	-	250,000	-	5,450,000
LEAVE LIABILITY		100,000	-	-	-	-	-	100,000
EQUIPMENT REPLACEMENT		545,102	-	(47,000)	-	-	-	498,102
TOTAL GENERAL FUND		12,386,684	24,592,090	(18,916,870)	-	1,426,375	(7,359,930)	12,128,349
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								
		-	107,000	-	-	-	(107,000)	-
GAS TAX FUND								
		-	119,560	(907,600)	-	788,040	-	-
OPEN SPACE FUND								
		-	640,200	(1,615,710)	-	975,510	-	-
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	(1,615,710)	(1,300,000)	2,240,510	-	127,405
SUPPLEMENTAL LAW ENFORCEMENT FUND								
		-	160,000	-	-	-	(160,000)	-
REGIONAL COMMUNICATIONS FUND								
		-	46,000	(36,000)	-	-	-	10,000
GRANTS FUND								
		155,505	62,400	(61,500)	-	-	-	156,405
HOUSING FUND								
		92,695	-	(61,660)	-	-	(4,375)	26,660
AB 939 FUND								
		665,692	154,000	(63,850)	-	-	-	755,842
PEG FEE FUND								
		13,341	37,200	(10,700)	-	-	(35,000)	4,841
CAPITAL IMPROVEMENT FUND								
ENCUMBRANCES		-	15,019,000	(898,310)	(15,727,750)	1,607,060	-	-
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

**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	TRANSFERS (OUT) FY 2027	ENDING BALANCE JUN 30, 2027 ESTIMATE
WATER FUND							
NET POSITION	816,735	4,795,000	(4,742,240)	-	-	(484,730)	384,765
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	11,966,273	4,795,000	(5,150,140)	(369,000)	484,730	(484,730)	11,242,133
CLEANWATER FUND							
NET POSITION	-	612,500	(901,820)		289,320		-
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	(901,820)	(595,000)	289,320	-	283,876
WASTEWATER FUND							
NET POSITION	203,307	4,396,000	(4,409,770)	-	200,000	(291,890)	97,647
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	8,473,459	4,481,000	(5,127,270)	(300,000)	491,890	(491,890)	7,527,189
TOTAL ENTERPRISE FUNDS	20,723,608	10,483,500	(11,179,230)	(1,264,000)	1,265,940	(976,620)	19,053,198
TOTAL - ALL FUNDS	45,247,361	58,310,720	(34,109,380)	(30,865,980)	10,085,285	(10,085,285)	38,582,721

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

SOURCE OF FUNDS	ACTUAL FY2022-23	ACTUAL FY2023-24	BUDGET FY2024-25	ADOPTED FY2025-26	ADOPTED FY2026-27
GENERAL FUND					
<u>TAXES</u>					
PROPERTY TAX	7,241,627	7,651,288	8,032,500	8,394,000	8,771,690
VLV IN LIEU OF PROPERTY TAX	759,841	807,116	821,800	860,000	860,000
SALES AND USE TAX	2,306,262	2,196,466	2,300,000	2,300,000	2,400,000
TRANSIENT OCCUPANCY TAX	3,816,392	3,799,038	4,000,000	4,160,000	4,326,400
TRANSIENT OCCUPANCY TAX-STR	-	-	-	193,750	775,000
BUSINESS LICENSE TAX	276,466	362,769	350,000	350,000	350,000
FRANCHISE TAX	442,409	446,816	430,000	420,000	420,000
REAL PROPERTY TRANSFER TAX	134,893	178,484	140,000	150,000	150,000
TOTAL	14,977,890	15,441,977	16,074,300	16,827,750	18,053,090
<u>LICENSES & PERMITS</u>					
LICENSES & PERMITS	2,335	3,485	500	500	500
JUNIOR LIFEGUARD	96,990	90,310	95,000	95,000	95,000
PARKING PERMITS	30,060	27,387	25,000	30,000	30,000
TOTAL	129,385	121,182	120,500	125,500	125,500
<u>FINES & FORFEITURES</u>					
MOVING VIOLATIONS/VEHICLE CODE FIN	58,170	69,284	55,000	65,000	65,000
PARKING VIOLATIONS	1,368,108	1,395,851	1,350,000	1,400,000	1,450,000
PENALTIES	5,712	25,267	12,000	9,000	9,000
ADMINISTRATIVE CITATIONS	88,167	55,152	45,000	45,000	45,000
RED LIGHT ENFORCEMENT	73,937	94,156	65,000	80,000	80,000
TOTAL	1,594,094	1,639,710	1,527,000	1,599,000	1,649,000
<u>REVENUE FROM USE OF ASSETS</u>					
INV EARN-GENERAL	199,381	925,444	400,000	400,000	400,000
RENTAL INCOME	230,372	240,743	200,000	235,000	240,000
PARKING METER INCOME	1,268,930	1,433,473	1,700,000	1,535,000	1,585,000
SIDEWALK CAFÉ USER FEE	1,469	12,371	3,000	4,000	4,000
TOTAL	1,700,152	2,612,031	2,303,000	2,174,000	2,229,000
<u>REVENUE FROM OTHER AGENCIES</u>					
MOTOR VEHICLE LICENSE FEE	4,040	4,868	4,000	4,000	4,000
PUBLIC SAFETY AUGMENTATION FUND	107,147	107,890	100,000	100,000	100,000
HOMEOWNER EXEMPT	35,835	34,592	35,000	30,000	30,000
FEDERAL/STATE/LOCAL GRANTS	5,000	24,406	162,200	-	-
CORONAVIRUS RELIEF FUNDS	870,883	-	162,310	162,310	-
OFF-TRACK PARIMUTUEL	9,009	7,465	8,000	5,000	5,000
SOLID WASTE	10,996	12,620	11,000	12,900	12,900
TOTAL	1,042,910	191,841	482,510	314,210	151,900
<u>CHARGES - PLANNING SERVICES</u>					
PLANNING SERVICES	625,509	502,183	520,000	525,000	525,000
ENGINEERING SERVICES	181,888	171,259	200,000	120,000	120,000
BUILDING SERVICES	606,602	612,862	500,000	500,000	500,000
TOTAL	1,413,999	1,286,304	1,220,000	1,145,000	1,145,000
<u>OTHER REVENUE SOURCES</u>					
PARKING IN-LIEU FEE	-	13,764	1,500	2,500	2,500
ADMINISTRATIVE CHARGE	910,344	937,650	990,000	994,760	1,024,600

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

SOURCE OF FUNDS	ACTUAL FY2022-23	ACTUAL FY2023-24	BUDGET FY2024-25	ADOPTED FY2025-26	ADOPTED FY2026-27
ADMINISTRATIVE CHARGE-MEASURE Q	59,875	90,528	150,000	150,000	150,000
EXPENDITURE REIMBURSEMENT	3,811	148,006	35,000	35,000	35,000
MISCELLANEOUS	167,314	73,722	102,120	26,500	26,500
TOTAL	1,141,344	1,263,670	1,278,620	1,208,760	1,238,600
TOTAL GENERAL FUND	21,999,774	22,556,715	23,005,930	23,394,220	24,592,090
MEASURE Q FUND	3,401,946	3,780,939	3,500,000	3,627,380	3,686,120
LOAN PROCEEDS				12,000,000	-
	3,401,946	3,780,939	3,500,000	15,627,380	3,686,120
ROAD MAINTENANCE REHAB ACCOUNT	90,384	107,381	100,860	107,000	107,000
GAS TAX FUND	105,890	114,641	114,770	119,560	119,560
OPEN SPACE FUND					
TAXES	34,115	18,144	12,000	6,000	6,000
LICENSE & PERMITS	390,339	403,365	440,000	390,000	400,000
RENTAL INCOME	-	-	221,670	227,200	227,200
FEDERAL/STATE/LOCAL GRANTS	-	215,672	-	-	-
OFF-TRACK PARIMUTUEL	4,334	4,976	5,000	3,000	3,000
CONTRIBUTIONS	102,856	34,000	1,621,673	-	35,000
MISCELLANEOUS	8,021	8,952	42,860	4,000	4,000
TOTAL OPEN SPACE FUND	539,665	685,109	2,343,203	630,200	675,200
SUPPLEMENTAL LAW FUND	166,847	192,923	194,000	160,000	160,000
REGIONAL COMMUNICATION	43,990	46,159	45,000	46,000	46,000
GRANTS FUND	71,515	87,833	66,352	62,400	62,400
HOUSING FUND	2,546	42,364	162,850	-	-
AB 939	159,145	251,345	154,000	154,000	154,000
PEG FEE FUND	43,647	40,405	46,000	37,200	37,200
CAPITAL IMPROVEMENT FUND					
FEDERAL/STATE/LOCAL GRANTS	684,949	208,899	2,835,764	1,170,000	15,000,000
MISCELLANEOUS	63,564	202,872	-	219,000	19,000
TOTAL CAPITAL IMPROVEMENT FUND	748,513	411,771	2,835,764	1,389,000	15,019,000
TRANSNET FUND	133,698	228,931	578,000	131,000	135,000
RTCIP FUND	23,784	4,977	-	-	-
SPECIAL PROJECTS FUND	225,000	-	-	1,545,000	2,600,000

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

SOURCE OF FUNDS	ACTUAL FY2022-23	ACTUAL FY2023-24	BUDGET FY2024-25	ADOPTED FY2025-26	ADOPTED FY2026-27
TOTAL GENERAL GOVERNMENTAL FUNDS:	27,756,344	28,551,493	33,146,729	43,402,960	47,393,570
WORKERS' COMPENSATION FUND	290,088	349,499	290,000	419,190	433,650
WATER UTILITY FUND					
WATER SALES	2,250,941	2,365,627	2,575,000	2,700,000	2,700,000
READY TO SERVE CHARGE	1,860,332	1,954,206	1,950,000	2,000,000	2,000,000
OTHER CONNECTION FEES	57,667	68,356	54,000	30,000	30,000
MISCELLANEOUS	101,824	200,549	90,000	65,000	65,000
TOTAL OPERATING REVENUE	4,270,764	4,588,738	4,669,000	4,795,000	4,795,000
CLEAN WATER PROGRAM					
MISCELLANEOUS	5,266	10,973	5,000	282,290	632,500
SERVICE CHARGE	623,696	657,722	630,000	575,000	575,000
TOTAL CLEAN WATER PROGRAM	628,962	668,695	635,000	857,290	1,207,500
WASTEWATER FUND					
SERVICE CHARGES	1,860,666	1,954,106	2,000,000	2,200,000	2,200,000
USAGE CHARGES	1,923,924	1,950,126	2,000,000	2,100,000	2,100,000
OTHER SEWER FEES	67,657	83,766	75,000	40,000	40,000
MISCELLANEOUS	56,127	188,378	77,000	90,960	141,000
TOTAL WASTEWATER FUND	3,908,374	4,176,376	4,152,000	4,430,960	4,481,000
TOTAL ENTERPRISE FUNDS	8,808,100	9,433,809	9,456,000	10,083,250	10,483,500
TOTAL ALL FUNDS	36,854,532	38,334,801	42,892,729	53,905,400	58,310,720

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

DEPARTMENT	ACTUAL FY2022-23	ACTUAL FY2023-24	BUDGET FY2024-25	ADOPTED FY2025-26	ADOPTED FY2026-27
GENERAL FUND					
<u>GENERAL GOVERNMENT</u>					
CITY COUNCIL	23,400	41,603	35,280	78,970	80,270
LEGAL SERVICES	625,181	700,194	606,000	550,000	550,000
CITY MANAGER	714,344	878,774	922,090	1,071,350	1,124,890
HUMAN RESOURCES	226,829	258,453	249,590	316,850	318,030
CITY CLERK	337,212	361,529	364,740	370,080	429,410
INFORMATION SYSTEMS	504,087	548,153	544,960	540,380	545,600
FINANCE SERVICES	736,709	764,865	810,410	976,380	961,940
RISK MANAGEMENT	280,408	368,636	481,350	554,500	654,800
PLANNING SERVICES	1,196,048	1,508,816	1,877,340	1,929,860	1,963,120
CODE ENFORCEMENT	148,242	161,031	149,550	141,990	147,070
BUILDING SERVICES	485,477	476,118	403,500	403,500	403,500
TOTAL	5,277,936	6,068,173	6,444,810	6,933,860	7,178,630
<u>PUBLIC SAFETY</u>					
LAW ENFORCEMENT	2,687,591	2,747,809	2,962,340	3,072,560	3,178,700
LIFEGUARD SERVICES	1,393,458	1,516,815	1,547,960	1,730,100	1,802,750
PARKING ENFORCEMENT	1,084,591	1,046,838	1,189,520	1,213,570	1,262,040
FIRE PROTECTION	2,303,087	2,741,927	3,032,062	3,116,030	3,237,900
HAZARDOUS WASTE MANAGEMENT	17,632	20,077	22,960	23,850	23,850
SOLID WASTE	3,508	3,001	5,000	5,000	5,000
EMERGENCY PREPAREDNESS	2,884	3,152	5,750	5,750	5,750
TOTAL	7,492,751	8,079,619	8,765,592	9,166,860	9,515,990
<u>PUBLIC WORKS</u>					
ENGINEERING SERVICES	220,798	284,858	263,750	314,750	314,750
STORM WATER FACILITIES	154,487	199,913	221,783	556,740	500,690
TOTAL	612,527	769,659	844,813	1,251,500	1,201,960
<u>NON-DEPARTMENTAL</u>					
COMMUNITY SUPPORT	415,129	385,398	427,510	482,600	540,100
TV STUDIO	97,575	89,375	119,420	124,950	128,070
CITY MEMBERSHIPS	93,740	101,741	109,890	112,310	117,070
CITY HALL - GENERAL	157,091	156,326	185,750	188,050	188,050
TOTAL	763,535	732,840	842,570	907,910	973,290
TOTAL GENERAL FUND BEFORE EQUIPMENT REPLACEMENT	14,146,749	15,650,292	16,897,785	18,260,130	18,869,870
EQUIPMENT REPLACEMENT	987,427	270,159	257,899	112,240	47,000
TOTAL GENERAL FUND INCLUDING EQUIPMENT REPLACEMENT	15,134,176	15,920,451	17,155,684	18,372,370	18,916,870
MEASURE Q FUND	1,325,555	1,174,333	15,216,225	6,005,750	9,049,230

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

DEPARTMENT	ACTUAL FY2022-23	ACTUAL FY2023-24	BUDGET FY2024-25	ADOPTED FY2025-26	ADOPTED FY2026-27
GAS TAX FUND					
STREET MAINTENANCE	421,688	269,233	382,485	518,280	395,020
STREET LIGHTS/SIGNS	161,080	174,857	213,850	204,630	197,260
STREET LANDSCAPING	272,320	314,882	306,180	308,450	315,320
TOTAL GAX TAX FUND	855,089	758,972	902,515	1,031,360	907,600
OPEN SPACE FUND					
POWERHOUSE OPERATIONS	379,591	426,569	489,199	518,870	540,200
BEACH MAINTENANCE	363,402	334,473	451,679	481,570	497,030
PARK MAINTENANCE	309,117	434,342	493,710	515,790	578,480
TOTAL OPEN SPACE FUND	1,052,109	1,195,384	1,434,588	1,516,230	1,615,710
REGIONAL COMMUNICATION FUND	40,960	44,521	61,250	61,250	36,000
GRANTS FUND	69,752	68,491	67,522	61,500	61,500
HOUSING FUND	101,143	45,684	57,240	61,660	61,660
AB 939	35,989	64,849	118,890	95,480	63,850
PEG FEE FUND	18,510	10,736	31,200	11,900	10,700
TOTAL GENERAL O&M FUNDS	18,633,284	19,283,421	35,045,114	27,217,500	30,723,120
CAPITAL IMPROVEMENT FUNDS					
OPEN SPACE CIP	584,768	146,197	1,807,398	50,000	1,300,000
GENERAL FUND CIP	909,191	2,230,198	4,971,925	4,707,750	15,727,750
DEBT SERVICE-CITY HALL	904,283	902,860	904,290	899,880	898,310
TRANSNET II CIP	132,760	228,756	578,000	131,000	135,000
RTCIP FUND	(1)	-	-	36,000	-
TOTAL CAPITAL IMPROVEMENT FUNDS	2,531,002	3,508,011	8,261,613	5,824,630	18,061,060
SPECIAL PROJECT FUND	452,662	430,060	1,538,274	2,093,000	3,390,000
TOTAL GENERAL GOVERNMENTAL FUND	21,616,948	23,221,492	44,845,001	35,135,130	52,174,180
WORKERS' COMPENSATION FUND	380,724	261,612	304,000	322,750	357,950
WATER FUND					
GENERAL ADMINISTRATION	1,500,066	1,946,868	2,182,522	2,550,360	2,247,060
RISK MANAGEMENT	132,948	162,220	187,540	266,750	316,910
RAW WATER SUPPLY	1,677,581	1,717,992	2,102,040	1,997,150	2,097,000

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

DEPARTMENT	ACTUAL FY2022-23	ACTUAL FY2023-24	BUDGET FY2024-25	ADOPTED FY2025-26	ADOPTED FY2026-27
TREATMENT/DELIVERY	441,012	374,796	461,090	474,930	489,170
TOTAL WATER FUND O&M	3,751,607	4,201,876	4,933,192	5,289,190	5,150,140
WATER CAP IMPROVEMENT	102,988	894,560	741,217	312,000	369,000
TOTAL WATER FUND	3,854,595	5,096,436	5,674,409	5,601,190	5,519,140
CLEAN WATER FUND					
PLANNING	66,315	78,255	91,460	82,300	85,830
CODE ENFORCEMENT	37,415	39,025	39,560	36,600	37,950
CLEAN WATER MANAGEMENT	281,209	307,573	344,030	343,750	374,050
PUBLIC WORKS	275,141	287,993	350,784	565,850	403,990
TOTAL CLEAN WATER O & M	660,080	712,846	825,834	1,028,500	901,820
CLEAN WATER CAP IMPROVEMENT	85,375	369,739	482,322	634,790	595,000
TOTAL CLEAN WATER FUND	745,455	1,082,585	1,308,156	1,663,290	1,496,820
WASTEWATER FUND					
RISK MANAGEMENT	131,867	162,220	196,540	275,750	325,900
WASTEWATER TRANSPORTATION	102,276	57,498	139,740	146,730	146,730
WASTEWATER TREATMENT	909,145	927,290	1,169,550	1,310,890	1,385,630
DEBT SERVICE	564,094	563,446	568,850	568,300	567,750
WASTEWATER PROGRAM	2,344,994	2,436,518	2,802,032	3,104,970	2,701,260
TOTAL WASTEWATER FUND O&M	4,052,376	4,146,972	4,876,712	5,406,640	5,127,270
WASTEWATER CAPITAL IMPROVEMENT	15,297	257,223	797,679	250,000	300,000
TOTAL WASTEWATER FUND	4,067,673	4,404,195	5,674,391	5,656,640	5,427,270
TOTAL ENTERPRISE FUNDS	8,667,722	10,583,216	12,656,956	12,921,120	12,443,230
TOTAL EXPENDITURES	30,665,394	34,066,320	57,805,957	48,379,000	64,975,360

FISCAL YEAR 2025-2026 and FISCAL YEAR 2026-2027 CAPITAL OUTLAY EXPENDITURES

DEPARTMENT/DESCRIPTION	FUND	NEW/REPLACEMENT	FY 2025-2026 BUDGET	FY 2026-2027 BUDGET	DEPARTMENT TOTAL
Lifeguard Services					
Lifeguard Vehicle	Equipment Replacement	Replacement	55,000	-	55,000
Parking Enforcement Services					
Parking Enforcement Vehicle	Equipment Replacement	Replacement	-	35,000	35,000
Fire Services					
Fire Engine Equipment	Equipment Replacement	Replacement	45,240	-	45,240
Public Works					
Utility Truck - 24%	Equipment Replacement	Replacement	12,000	12,000	24,000
Water					
Vac-Con Truck - 40%	Water	Replacement	320,000	-	
Utility Truck - 35%	Water	Replacement	17,500	17,500	355,000
Clean Water					
Vac-Con Truck - 20%	Clean Water	Replacement	160,000	-	
Utility Truck - 6%	Clean Water	Replacement	3,000	3,000	166,000
Wastewater					
Vac-Con Truck - 40%	Wastewater	Replacement	320,000	-	
Utility Truck - 35%	Wastewater	Replacement	17,500	17,500	355,000

City Service Vision

Del Mar is a beautiful coastal village enjoyed and treasured by its residents, businesses, visitors, and employees.

Del Mar is dedicated to providing extraordinary and personalized service. You will know this by:

- Friendly face-to-face contact
- Accessible, knowledgeable, professional, and caring staff
- Cooperation and support between departments
- Superior response time to questions, problems, and emergencies
- And an appreciation for the community's vision of making Del Mar a wonderful place to live, work, and play!

innovation

integrity

teamwork

service excellence

preservation & safety

A wonderful place to live, work & play

GENERAL FUND

The General Fund accounts for all the revenues received by the City that are not designated for a specific purpose either by the City Council, State or Federal requirements, or special requirements such as those associated with bond debt. The General Fund is monitored very closely because these revenues fund the backbone of City government. The major sources of General Fund revenues include property tax, sales and use tax, transient occupancy tax, and parking fees and fines. Decreases to General Fund revenue may have a profound effect on the operations of City government.

Most general government programs are funded through the General Fund, and in the City of Del Mar, those programs include general administrative services, planning, and safety functions such as law enforcement, fire, and lifeguard services.

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 volunteers to 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 manage the City who, in turn, implements the goals and objectives of the City Council. The City Attorney is selected by the City Council to provide legal advice and ensure compliance with local, State, and Federal laws.

In addition to holding regularly scheduled monthly City Council meetings, and additional administrative meetings, 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, strategic initiatives, and operational initiatives.

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	18,695	19,633	19,430	61,370	61,370
Maintenance & Operations	4,706	21,970	15,850	17,600	18,900
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	23,400	41,603	35,280	78,970	80,270
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	CITY COUNCIL					
01-5100-1000	COUNCIL STIPEND	17,325	18,195	18,000	57,000	57,000
01-5100-1200	BENEFITS	1,370	1,438	1,430	4,370	4,370
	EMPLOYEE SERVICES	18,695	19,633	19,430	61,370	61,370
01-5100-2300	OPERATING SUPPLIES	845	104	250	300	300
01-5100-2350	COMMUNITY PROMOTION	-	5,599	7,000	7,000	8,000
01-5100-3400	TELEPHONE	-	-	-	600	600
01-5100-3800	MEETINGS & TRAVEL	3,283	15,661	6,500	8,200	8,500
01-5100-3801	TRAINING & EDUCATION	-	-	1,500	1,500	1,500
01-5100-3900	AUTO ALLOWANCE	578	607	600	-	-
	MAINTENANCE & OPERATIONS	4,706	21,970	15,850	17,600	18,900
01-5100-3200	CONTRACTUAL SERVICES	-	-	-	-	-
01-5100-3200	CONTRACTUAL SERVICES	-	-	-	-	-
	CITY COUNCIL	23,400	41,603	35,280	78,970	80,270

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-
Contractual Services	625,181	700,194	606,000	550,000	550,000
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	625,181	700,194	606,000	550,000	550,000
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	LEGAL SERVICES					
01-5101-3200	CONTRACTUAL SERVICES	-	-	-	-	-
01-5101-3201	CITY ATTORNEY RETAINER	329,570	356,826	416,000	400,000	400,000
01-5101-3202	CITY ATTORNEY-CLAIMS	269,255	190,276	140,000	120,000	120,000
01-5101-3203	OUTSIDE ATTORNEY SERVICES	26,355	153,092	50,000	30,000	30,000
	CONTRACTUAL SERVICES	625,181	700,194	606,000	550,000	550,000
	LEGAL SERVICES	625,181	700,194	606,000	550,000	550,000

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	-	-	-	-	-
Maintenance & Operations	115,560	7,500	10,500	10,500	10,500
Contractual Services	299,569	377,898	417,010	472,100	529,600
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	415,129	385,398	427,510	482,600	540,100
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	COMMUNITY SUPPORT					
01-5110-3500	CONTRIBUTIONS	115,560	7,500	10,000	10,000	10,000
01-5110-3520	ADVISORY COMMITTEE CONTRIB	-	-	500	500	500
	MAINTENANCE & OPERATIONS	115,560	7,500	10,500	10,500	10,500
01-5110-3200	CONTRACTUAL SERVICES	299,569	377,898	417,010	472,100	529,600
	COMMUNITY SUPPORT	415,129	385,398	427,510	482,600	540,100

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-
Contractual Services	3,508	3,001	5,000	5,000	5,000
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	3,508	3,001	5,000	5,000	5,000
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>SOLID WASTE</u>					
01-5125-3208	HOUSEHOLD HAZARDOUS WASTE	3,508	3,001	5,000	5,000	5,000
	CONTRACTUAL SERVICES	3,508	3,001	5,000	5,000	5,000
	SOLID WASTE	3,508	3,001	5,000	5,000	5,000

City Manager

City Manager

Department Mission Statement

The City Manager's Office is committed to supporting and serving the City Council and Community with energy and enthusiasm. We provide leadership and coordination for the City employees to achieve our community goals.

We are often the first or the last point of contact and we strive to handle ALL customers with integrity, respect, and professionalism.

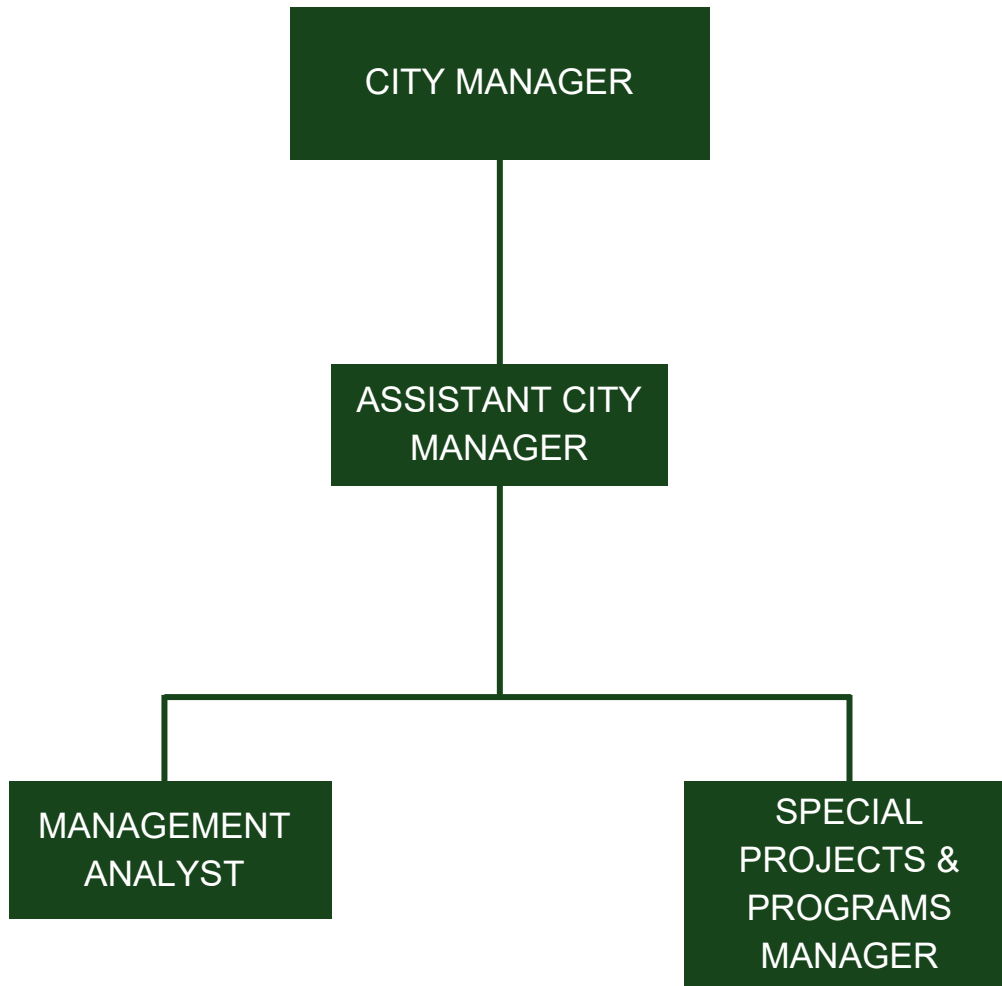
innovation integrity teamwork service excellence preservation & safety

A wonderful place to live, work & play

**CITY MANAGER'S DEPARTMENT
ORGANIZATIONAL CHART**

SERVICES

- CITY ADMINISTRATION



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 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 customer service to provide residents and businesses with continuously improved quality services, despite reduced staffing levels.
- Continued to assess and determine the appropriate level of staffing and supervision within departments when there is staff turnover.
- Pursued and 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, e-newsletter (The Del Mar Weekly), community workshops, neighborhood meetings, and more.
- Provided staff support and administration to City Council-appointed advisory committees.

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.
- Continued efforts to improve the City’s ability to respond to emergencies by adopting a new Emergency Operations Plan in July 2024.
- Continued efforts to work with the City’s advisory committees to align each committee’s work program with Council priorities.
- Continued to work 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.

Intergovernmental

Continued to build positive working relations with the 22nd District Agricultural Association (DAA). Worked with the Fairgrounds to address traffic issues related to events, noise and other concerns related to the Fairgrounds’ property and annual summer and other large-scale events. Continued to facilitate a partnership and work collaboratively to achieve development of affordable housing at the Fairgrounds.

- 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, 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 continue to 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. These goals and objectives include:

City Administration and Financial Management

- Continue to evaluate and enhance service to the community and communications efforts on City projects and programs.
- Continue efforts towards employee development and succession planning for the city-wide workforce.
- Continue to 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.
- Continue work on a Park Master Plan for the Shores property when the City Council reestablishes a timeline for this project moving forward.
- Work with NCTD, SANDAG and the California Coastal Commission 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

- Continue to work with the Del Mar Village Association and the business community on business support efforts.

- Continue to collaborate with Del Mar non-profits through the bi-annual non-profit meetings and other opportunities to assist/support the work of their organizations.
- Continue to 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.
- Continue to 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.
- Continue to strengthen the City's ability to respond to emergencies by conducting additional staff training and practice 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.

Intergovernmental

- Continue to partner with SANDAG, NCTD and the California Coastal Commission to advance a SANDAG-led project to construct pedestrian access improvements along the Del Mar Buff, and to be informed by the Coastal Connections Conceptual Planning Study.
- Continue to work with the 22nd District Agricultural Association on governance issues related to the Fairgrounds to ensure local representation from the City of Del Mar.
- Continue advocacy efforts to influence legislation affecting the City.

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	627,082	756,637	794,950	935,010	991,850
Maintenance & Operations	18,512	26,307	31,640	34,840	31,540
Contractual Services	68,750	95,830	95,500	101,500	101,500
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	714,344	878,774	922,090	1,071,350	1,124,890
POSITIONS					
Full Time	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

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	CITY MANAGER					
01-5200-1000	SALARIES - PERMANENT	512,591	612,850	632,860	688,260	730,180
01-5200-1200	EMPLOYEE BENEFITS	109,658	136,754	140,450	223,200	236,690
01-5200-1205	WORKERS' COMPENSATION	4,833	7,033	21,640	23,550	24,980
01-5200-1300	SALARIES - SEASONAL	-	-	-	-	-
01-5200-1400	OVERTIME SALARIES	-	-	-	-	-
01-5200-1803	OUTSIDE CLERICAL	-	-	-	-	-
	EMPLOYEE SERVICES	627,082	756,637	794,950	935,010	991,850
01-5200-2131	VEHICLE MAINTENANCE	-	-	-	-	-
01-5200-2300	OPERATING SUPPLIES	127	646	1,000	1,000	1,000
01-5200-2360	COMPUTER SOFTWARE	-	-	-	-	-
01-5200-2800	GAS & OIL	-	-	300	300	300
01-5200-3400	TELEPHONE	2,892	3,330	3,340	3,340	3,340
01-5200-3700	MEMBERSHIPS & SUBSCRIPTIONS	2,948	3,680	4,860	4,760	4,760
01-5200-3800	MEETINGS & TRAVEL	84	2,242	7,000	10,300	7,000
01-5200-3801	TRAINING & EDUCATION	10	1,950	500	500	500
01-5200-3900	AUTO ALLOWANCE	12,451	14,459	14,640	14,640	14,640
	MAINTENANCE & OPERATIONS	18,512	26,307	31,640	34,840	31,540
01-5200-3200	CONTRACTUAL SERVICES	68,750	95,830	95,500	101,500	101,500
01-5200-5500	VEHICLES	-	58,000	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
	CITY MANAGER	714,344	878,774	922,090	1,071,350	1,124,890

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	-	-	-	-	-
Maintenance & Operations	82,778	90,479	97,100	97,760	102,520
Contractual Services	10,962	11,262	12,790	14,550	14,550
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	93,740	101,741	109,890	112,310	117,070
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>CITY MEMBERSHIPS</u>					
01-5212-3700	MEMBERSHIPS & SUBSCRIPTIONS	82,778	90,479	97,100	97,760	102,520
	MAINTENANCE & OPERATIONS	82,778	90,479	97,100	97,760	102,520
01-5212-3200	CONTRACTUAL SERVICES	10,962	11,262	12,790	14,550	14,550
	CITY MEMBERSHIPS	93,740	101,741	109,890	112,310	117,070

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	-	-	-	-	-
Maintenance & Operations	438	436	500	500	500
Contractual Services	2,687,152	2,747,373	2,961,840	3,072,060	3,178,200
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	2,687,591	2,747,809	2,962,340	3,072,560	3,178,700
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>PATROL AND TRAFFIC ENFORCEMENT</u>					
01-5230-3400	TELEPHONE	438	436	500	500	500
	MAINTENANCE & OPERATIONS	438	436	500	500	500
01-5230-3220	PATROL ENFORCEMENT	2,156,564	2,178,130	2,373,960	2,418,030	2,502,660
01-5230-3221	TRAFFIC ENFORCEMENT	454,515	459,060	475,130	530,790	549,370
01-5230-3223	SPECIAL ENFORCEMENT SERVICES	9,033	21,116	24,000	24,000	24,000
01-5230-3225	REGIONAL SERVICES	986	5,467	1,500	6,700	6,750
01-5230-3226	TRAFFIC SIGNAL ENFORCEMENT	60,283	62,922	67,750	69,790	71,880
01-5230-3200	CONTRACTUAL SERVICES	5,771	20,678	19,500	22,750	23,540
	CONTRACTUAL SERVICES	2,687,152	2,747,373	2,961,840	3,072,060	3,178,200
	PATROL AND TRAFFIC ENF	2,687,591	2,747,809	2,962,340	3,072,560	3,178,700

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	20,779	33,767	35,130	41,870	45,240
Maintenance & Operations	6,162	1,048	6,260	6,110	6,110
Contractual Services	9,049	30,033	77,500	47,500	12,500
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	35,989	64,849	118,890	95,480	63,850
POSITIONS					
Full Time	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

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
FUND 26	<u>AB 939 REIMBURSEMENT</u>					
26-5225-1000	SALARIES PERMANENT	16,831	28,159	29,200	32,170	34,790
26-5225-1200	EMPLOYEE BENEFITS	3,790	5,161	4,930	8,600	9,260
26-5225-1205	WORKERS' COMPENSATION	158	447	1,000	1,100	1,190
	EMPLOYEE SERVICES	20,779	33,767	35,130	41,870	45,240
26-5225-2300	OPERATING SUPPLIES	5,510	-	5,150	5,000	5,000
26-5225-3400	TELEPHONE	88	138	150	150	150
26-5225-3900	AUTO ALLOWANCE	564	910	960	960	960
	MAINTENANCE & OPERATIONS	6,162	1,048	6,260	6,110	6,110
26-5225-3200	CONTRACTUAL SERVICES	9,049	30,033	77,500	47,500	12,500
TOTAL AB 939		35,989	64,849	118,890	95,480	63,850

Administrative Services

Administrative Services

Department Mission Statement

The Administrative Services Department has a policy to provide friendly, personalized, and unbiased assistance in accessing information, both current and historical, through well-organized systems. We maintain around-the-clock access to technology tools and create long-term strategies that build confidence with our customers. We are committed to working with departments to retain a skilled, adaptable, and diverse workforce so they may deliver superior services to the residents and visitors of the City. We are dedicated to the responsible management of the financial resources for the City. Our customers trust in us to provide fiscal accountability and integrity, friendly and helpful service, and accurate and timely information.

“Information is our business”

innovation

integrity

teamwork

service excellence

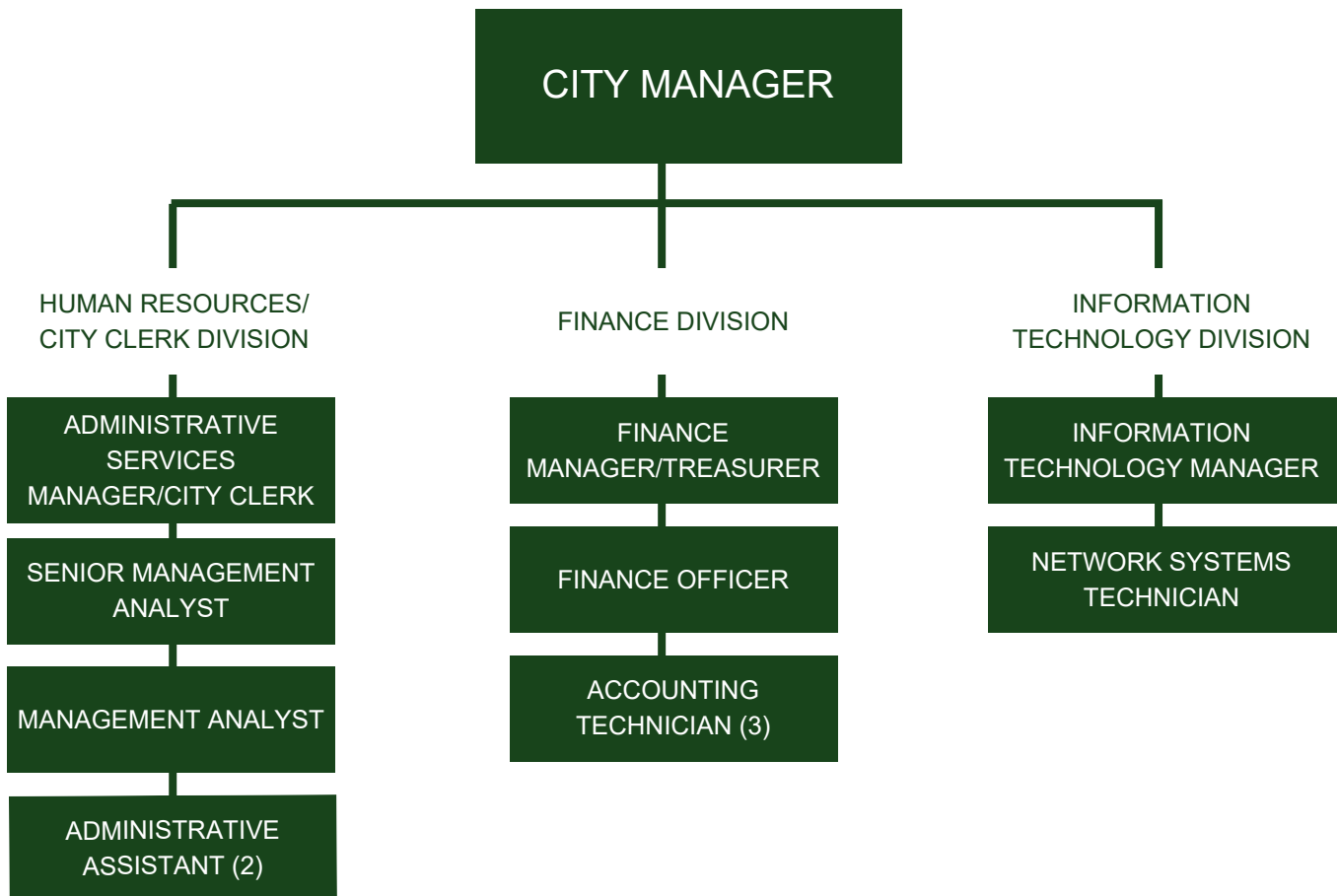
preservation & safety

A wonderful place to live, work & play

**ADMINISTRATIVE SERVICES DEPARTMENT
ORGANIZATIONAL CHART**

SERVICES

- COUNCIL SUPPORT
- HUMAN RESOURCES
- RECORDS
- ELECTIONS
- INFORMATION SYSTEMS
- TV STUDIO MANAGEMENT
- ACCOUNTING
- BUDGETING
- UTILITY BILLING
- REVENUE COLLECTION
- TREASURY
- RISK MANAGEMENT
- FINANCIAL REPORTING



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.

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	294,548	342,489	282,440	327,690	336,980
Maintenance & Operations	9,075	9,956	13,960	16,960	16,330
Contractual Services	33,589	9,084	68,340	25,430	76,100
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	337,212	361,529	364,740	370,080	429,410
POSITIONS					
Full Time	2.40	2.40	2.40	2.40	2.40
Part Time	-	-	-	-	-
POSITIONS (FTE)	2.40	2.40	2.40	2.40	2.40

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	CITY CLERK					
01-5300-1000	SALARIES - PERMANENT	218,984	237,551	188,760	219,990	226,940
01-5300-1200	EMPLOYEE BENEFITS	73,186	102,343	88,910	101,840	103,900
01-5300-1205	WORKERS' COMPENSATION	2,222	2,396	4,520	5,360	5,640
01-5300-1300	SALARIES - SEASONAL	-	-	-	-	-
01-5300-1400	OVERTIME SALARIES	156	199	250	500	500
01-5300-1803	OUTSIDE CLERICAL	-	-	-	-	-
	EMPLOYEE SERVICES	294,548	342,489	282,440	327,690	336,980
01-5300-2100	EQUIP/RADIO MAINT & REPAIR	-	-	-	-	-
01-5300-2300	OPERATING SUPPLIES	689	1,159	2,000	2,120	2,120
01-5300-3000	ADVERTISING & PRINTING	5,771	5,205	7,500	9,000	9,000
01-5300-3400	TELEPHONE	289	303	300	300	300
01-5300-3600	PROPERTY/EQUIPMENT RENTAL	-	-	-	-	-
01-5300-3700	MEMBERSHIPS & SUBSCRIPTIONS	-	-	1,160	1,160	1,160
01-5300-3800	MEETINGS & TRAVEL	17	21	100	100	100
01-5300-3801	TRAINING & EDUCATION	-	842	500	1,880	1,250
01-5300-3900	AUTO ALLOWANCE	2,310	2,426	2,400	2,400	2,400
01-5300-4000	INSURANCE	-	-	-	-	-
	MAINTENANCE & OPERATIONS	9,075	9,956	13,960	16,960	16,330
01-5300-3200	CONTRACTUAL SERVICES	33,589	9,084	68,340	25,430	76,100
01-5300-3207	ADMINISTRATIVE REVIEW	-	-	-	-	-
	CONTRACTUAL SERVICES	33,589	9,084	68,340	25,430	76,100
	CITY CLERK	337,212	361,529	364,740	370,080	429,410

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	174,750	192,627	180,480	214,800	230,000
Maintenance & Operations	17,532	16,396	32,150	36,100	36,830
Contractual Services	34,548	49,430	36,960	65,950	51,200
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	226,829	258,453	249,590	316,850	318,030
POSITIONS					
Full Time	0.95	1.05	1.05	1.05	1.05
Part Time	-	-	-	-	-
POSITIONS (FTE)	0.95	1.05	1.05	1.05	1.05

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	HUMAN RESOURCES					
01-5350-1000	SALARIES - PERMANENT	98,942	119,278	103,110	123,270	133,320
01-5350-1200	EMPLOYEE BENEFITS	61,061	63,769	50,840	73,310	77,120
01-5350-1205	WORKERS' COMPENSATION	1,009	1,197	3,530	4,220	4,560
01-5350-1225	UNEMPLOYMENT INSURANCE	12,415	6,712	20,000	10,000	10,000
01-5350-1250	TUITION REIMBURSEMENT	1,322	1,671	3,000	4,000	5,000
01-5350-1300	SALARIES - SEASONAL	-	-	-	-	-
01-5350-1400	OVERTIME SALARIES	-	-	-	-	-
	EMPLOYEE SERVICES	174,750	192,627	180,480	214,800	230,000
01-5350-2300	OPERATING SUPPLIES	3,209	1,301	2,300	1,300	1,300
01-5350-2330	EMPLOYEE RELATIONS	4,521	4,926	5,500	10,250	10,950
01-5350-3000	ADVERTISING & PRINTING	3,562	2,350	5,000	5,000	5,000
01-5350-3400	TELEPHONE	289	303	300	300	300
01-5350-3700	MEMBERSHIPS & SUBSCRIPTIONS	1,572	672	1,900	2,100	2,130
01-5350-3800	MEETINGS & TRAVEL	403	443	750	750	750
01-5350-3801	TRAINING & EDUCATION	1,667	3,975	14,000	14,000	14,000
01-5350-3900	AUTO ALLOWANCE	2,310	2,426	2,400	2,400	2,400
	MAINTENANCE & OPERATIONS	17,532	16,396	32,150	36,100	36,830
01-5350-3200	CONTRACTUAL SERVICES	34,548	49,430	36,960	65,950	51,200
	HUMAN RESOURCES	226,829	258,453	249,590	316,850	318,030

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

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	503,656	550,867	546,000	700,130	711,390
Maintenance & Operations	78,771	77,242	90,380	100,470	96,870
Contractual Services	154,283	136,757	174,030	175,780	153,680
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	736,709	764,865	810,410	976,380	961,940
POSITIONS					
Full Time	3.85	3.85	3.85	3.85	3.85
Part Time	-	-	0.50	0.50	0.50
POSITIONS (FTE)	3.85	3.85	4.35	4.35	4.35

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>FINANCE</u>					
01-5400-1000	SALARIES - PERMANENT	340,322	370,728	372,700	416,470	421,600
01-5400-1200	EMPLOYEE BENEFITS	159,721	176,018	163,240	197,680	203,530
01-5400-1205	WORKERS' COMPENSATION	3,405	3,982	9,560	10,480	10,760
01-5400-1300	SALARIES - SEASONAL	-	-	-	75,000	75,000
01-5400-1400	OVERTIME SALARIES	207	140	500	500	500
	EMPLOYEE SERVICES	503,656	550,867	546,000	700,130	711,390
01-5400-2300	OPERATING SUPPLIES	1,109	1,332	2,130	2,600	2,100
01-5400-3000	ADVERTISING & PRINTING	1,275	720	2,400	2,000	1,750
01-5400-3400	TELEPHONE	404	425	450	840	840
01-5400-3700	MEMBERSHIP & SUBSCRIPTIONS	480	1,143	1,400	1,310	1,310
01-5400-3800	MEETINGS & TRAVEL	70	824	2,300	5,000	2,150
01-5400-3801	TRAINING & EDUCATION	1,114	1,249	1,900	2,000	2,000
01-5400-3900	AUTO ALLOWANCE	3,234	3,396	4,800	6,720	6,720
01-5400-4810	PROP TAX ADMIN	71,085	68,153	75,000	80,000	80,000
	MAINTENANCE & OPERATIONS	78,771	77,242	90,380	100,470	96,870
01-5400-3200	CONTRACTUAL SERVICES	154,283	136,757	174,030	175,780	153,680
	FINANCE	736,709	764,865	810,410	976,380	961,940

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	-	-	-	-	-
Maintenance & Operations	138,781	137,714	165,450	165,950	165,950
Contractual Services	18,311	18,612	20,300	22,100	22,100
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	157,091	156,326	185,750	188,050	188,050
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>CITY HALL</u>					
01-5410-2300	OPERATING SUPPLIES	7,991	7,486	10,250	9,810	9,810
01-5410-2320	POSTAGE	12,966	10,276	20,000	20,000	20,000
01-5410-2340	SUPPLIES - PAPER	2,299	3,475	3,200	3,200	3,200
01-5410-3000	ADVERTISING & PRINTING	2,605	4,023	4,500	4,000	4,000
01-5410-3300	UTILITIES	70,527	68,881	79,000	100,000	100,000
01-5410-3400	TELEPHONE	40,372	39,735	44,500	24,940	24,940
01-5410-3600	PROPERTY/EQUIPMENT RENTAL	2,021	3,839	4,000	4,000	4,000
	MAINTENANCE & OPERATIONS	138,781	137,714	165,450	165,950	165,950
01-5410-3200	CONTRACTUAL SERVICES	18,311	18,612	20,300	22,100	22,100
	CITY HALL	157,091	156,326	185,750	188,050	188,050

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	-	-	-	-	-
Maintenance & Operations	280,408	368,636	481,350	554,500	654,800
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	280,408	368,636	481,350	554,500	654,800
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>RISK MANAGEMENT</u>					
01-5411-4000	INSURANCE	264,233	324,940	448,350	521,500	621,800
01-5411-4300	CLAIMS	7,550	27,430	15,000	15,000	15,000
01-5411-4400	CLAIMS ADMIN/LITIGATION	8,625	16,266	18,000	18,000	18,000
	MAINTENANCE & OPERATIONS	280,408	368,636	481,350	554,500	654,800
	RISK MANAGEMENT	280,408	368,636	481,350	554,500	654,800

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	-	-	-	-	-
Maintenance & Operations	356,803	213,759	266,000	295,250	330,450
Contractual Services	23,921	47,854	38,000	27,500	27,500
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	380,724	261,612	304,000	322,750	357,950
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>WORKERS' COMPENSATION</u>					
50-5420-4000	INSURANCE	152,475	152,075	186,000	215,250	250,450
50-5420-4300	CLAIMS	204,328	61,684	80,000	80,000	80,000
	MAINTENANCE & OPERATIONS	356,803	213,759	266,000	295,250	330,450
50-5420-3200	CONTRACTUAL SERVICES	23,921	47,854	38,000	27,500	27,500
	WORKERS' COMPENSATION	380,724	261,612	304,000	322,750	357,950

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	987,427	270,159	257,899	112,240	47,000
GRAND TOTAL	987,427	270,159	257,899	112,240	47,000
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>EQUIPMENT REPLACEMENT RESERVE</u>					
01-5890-5997	CAPITAL OUTLAY	987,427	270,159	257,899	112,240	47,000
	EQUIPMENT REPLACEMENT RESERVE	987,427	270,159	257,899	112,240	47,000

(1) Reserve. The following items are being requested for the next two fiscal years.

	ADOPTED 2025-2026	ADOPTED 2026-2027
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)	45,420	-

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	-	-	-	-	-
Maintenance & Operations	18,510	10,736	24,200	11,900	10,700
Contractual Services	-	-	7,000	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	18,510	10,736	31,200	11,900	10,700
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
FUND 27	<u>PEG FEE FUND</u>					
27-5211-2300	OPERATING SUPPLIES	7,875	-	13,500	1,200	-
27-5211-3300	UTILITIES	10,635	10,736	10,700	10,700	10,700
	MAINTENANCE & OPERATIONS	18,510	10,736	24,200	11,900	10,700
27-5211-3200	CONTRACTUAL SERVICES	-	-	7,000	-	-
27-5211-5300	MACHINERY & EQUIPMENT	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
TOTAL PEG FEE FUND		18,510	10,736	31,200	11,900	10,700

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	404,733	382,517	389,380	357,240	370,370
Maintenance & Operations	65,101	128,761	115,320	122,450	116,710
Contractual Services	34,253	36,875	40,260	61,690	58,520
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	504,087	548,153	544,960	541,380	545,600
POSITIONS					
Full Time	2.00	2.00	2.00	2.00	2.00
Part Time	-	-	-	-	-
POSITIONS (FTE)	2.00	2.00	2.00	2.00	2.00

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
<u>INFORMATION SYSTEMS</u>						
01-5320-1000	SALARIES	217,480	219,288	219,150	225,720	232,500
01-5320-1200	EMPLOYEE BENEFITS	185,161	161,073	164,640	124,760	130,930
01-5320-1205	WORKERS' COMPENSATION	2,092	2,156	5,590	5,760	5,940
01-5320-1300	SALARIES-SEASONAL	-	-	-	-	-
01-5320-1400	OVERTIME	-	-	-	1,000	1,000
	EMPLOYEE SERVICES	404,733	382,517	389,380	357,240	370,370
01-5320-2140	COMPUTER MAINTENANCE	24,108	22,942	29,310	28,970	30,640
01-5320-2145	SOFTWARE MAINTENANCE	22,965	50,974	48,020	59,690	60,580
01-5320-2300	OPERATING SUPPLIES	3,827	3,703	4,600	4,600	4,600
01-5320-2360	COMPUTER SOFTWARE	-	17,799	1,000	1,000	1,000
01-5320-2370	COMPUTER HARDWARE	7,938	26,532	25,300	18,600	12,800
01-5320-3400	TELEPHONES	3,921	4,132	4,080	4,080	4,080
01-5320-3700	MEMBERSHIP & SUBSCRIPTIONS	130	130	260	260	260
01-5320-3801	TRAINING & EDUCATION	2,211	2,550	2,500	5,000	2,500
01-5320-3900	AUTO ALLOWANCE	-	-	250	250	250
	MAINTENANCE & OPERATIONS	65,101	128,761	115,320	122,450	116,710
01-5320-3200	CONTRACTUAL SERVICES	21,985	24,225	25,760	46,190	44,020
01-5320-3230	CONTRACT SERVICES - WINFRAME	-	-	-	1,000	-
01-5320-3231	GIS SYSTEM	11,338	12,000	13,500	13,500	13,500
01-5320-3232	DIGITAL RECORD	-	-	-	-	-
01-5320-3233	INFRASTRUCTURE UPGRADE	-	-	-	-	-
01-5320-3234	INTERNET UPGRADE	-	-	-	-	-
01-5320-3235	DATABASE PROJECT	-	-	-	-	-
01-5320-3236	TRANSACTIONAL WEB PAGE	-	-	-	-	-
01-5320-3238	EOC UPGRADE	-	-	-	-	-
01-5320-3237	PHONE REPLACEMENT PROJECT	930	651	1,000	1,000	1,000
	CONTRACTUAL SERVICES	34,253	36,875	40,260	61,690	58,520
	INFORMATION SYSTEMS	504,087	548,153	544,960	541,380	545,600

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

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

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
TELEVISION STUDIO						
01-5360-2100	EQUIPMENT MAINT & REPAIR	12,250	12,963	15,000	17,500	17,500
01-5360-2300	OPERATING SUPPLIES	406	706	1,500	3,450	1,500
01-5360-3400	TELEPHONE	2,720	2,816	2,870	2,550	2,550
	MAINTENANCE & OPERATIONS	15,376	16,485	19,370	23,500	21,550
01-5360-3200	CONTRACTUAL SERVICES	82,199	72,890	100,050	101,450	106,520
	TELEVISION STUDIO	97,575	89,375	119,420	124,950	128,070

Planning and Community
Development

Planning & Community Development

Department Mission Statement

Each member of the Planning Department takes pride in providing our customers with personal attention, accurate and consistent information, and creative, timely solutions to complex community development issues.

We will guide our customers through the Planning process in a manner that instills public trust and confidence.

innovation

integrity

teamwork

service excellence

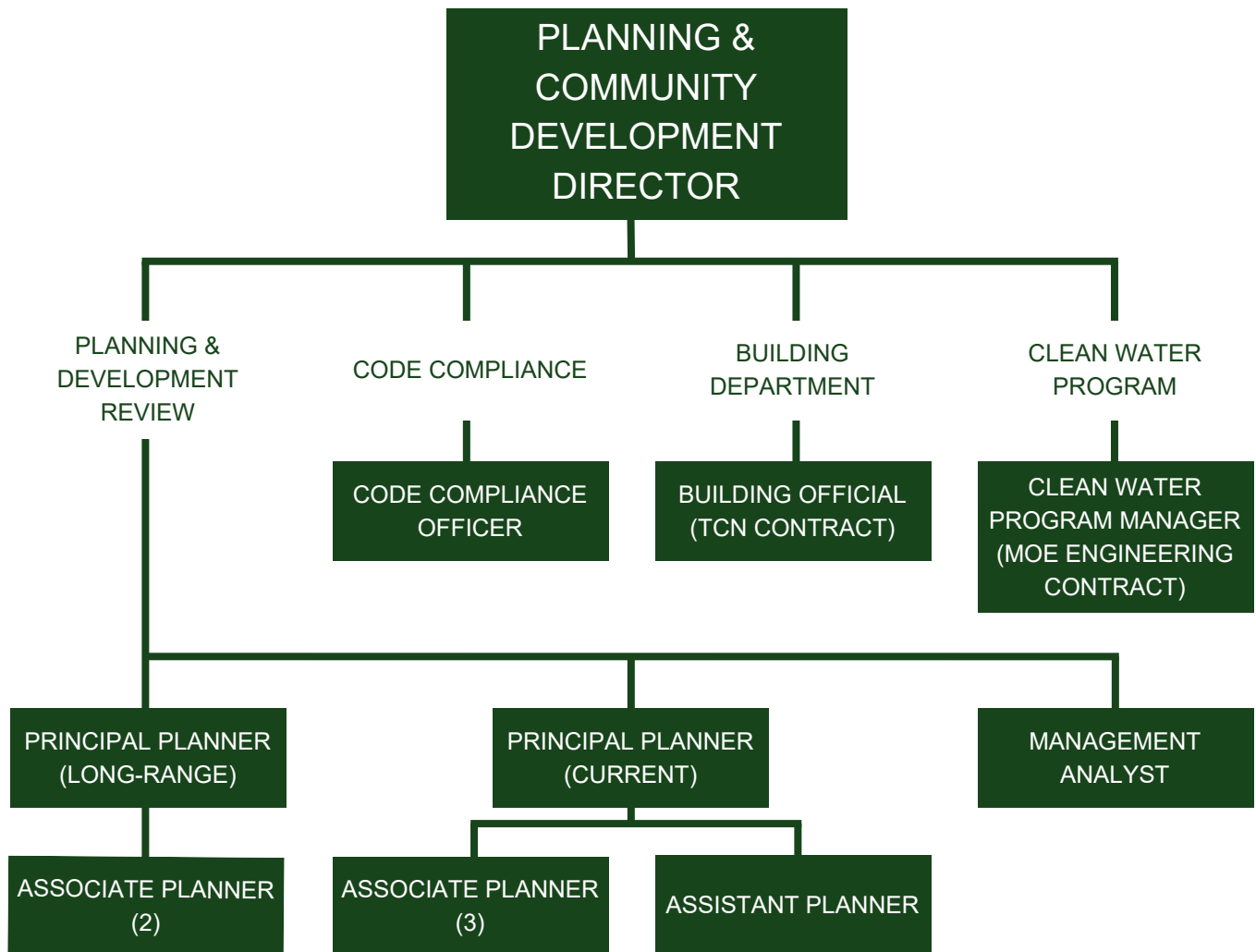
preservation & safety

A wonderful place to live, work & play

**PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT
ORGANIZATIONAL CHART**

SERVICES

- CURRENT PLANNING
- LONG RANGE PLANNING
- ECONOMIC REVITALIZATION
- BUILDING SERVICES
- ZONING ADMINISTRATION
- ENVIRONMENTAL REVIEW
- CODE ENFORCEMENT
- CLEAN WATER PROGRAM



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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	1,140,964	1,336,727	1,678,000	1,730,870	1,805,360
Maintenance & Operations	22,942	27,234	35,350	42,070	42,070
Contractual Services	32,141	144,855	163,990	156,920	115,690
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	1,196,048	1,508,816	1,877,340	1,929,860	1,963,120
POSITIONS					
Full Time	8.46	8.46	9.45	9.42	9.42
Part Time	-	0.50	0.50	0.50	0.50
POSITIONS (FTE)	8.46	8.96	9.95	9.92	9.92

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>PLANNING</u>					
01-5530-1000	SALARIES - PERMANENT	774,049	864,788	1,130,970	1,140,800	1,186,970
01-5530-1200	EMPLOYEE BENEFITS	343,683	397,792	478,180	520,310	547,020
01-5530-1205	WORKERS' COMPENSATION	21,396	22,457	38,350	39,260	40,870
01-5530-1300	SALARIES - SEASONAL	1,464	50,726	30,000	30,000	30,000
01-5530-1400	OVERTIME	373	964	500	500	500
	EMPLOYEE SERVICES	1,140,964	1,336,727	1,678,000	1,730,870	1,805,360
01-5530-2300	OPERATING SUPPLIES	2,034	1,328	4,100	4,100	4,100
01-5530-3000	ADVERTISING & PRINTING	4,142	4,527	5,780	12,500	12,500
01-5530-3400	TELEPHONE	2,391	2,466	2,460	2,460	2,460
01-5530-3700	MEMBERSHIPS & SUBSCRIPTIONS	1,680	3,109	5,220	5,220	5,220
01-5530-3800	MEETINGS & TRAVEL	34	355	2,050	2,050	2,050
01-5530-3801	TRAINING & EDUCATION	880	3,075	3,500	3,500	3,500
01-5530-3900	AUTO ALLOWANCE	11,781	12,373	12,240	12,240	12,240
	MAINTENANCE & OPERATIONS	22,942	27,234	35,350	42,070	42,070
01-5530-3200	CONTRACTUAL SERVICES	32,141	144,855	163,990	156,920	115,690
	PLANNING	1,196,048	1,508,816	1,877,340	1,929,860	1,963,120

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	144,462	152,114	144,390	135,830	140,810
Maintenance & Operations	2,414	7,310	3,460	4,460	4,560
Contractual Services	1,366	1,607	1,700	1,700	1,700
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	148,242	161,031	149,550	141,990	147,070
POSITIONS					
Full Time	0.85	0.85	0.85	0.85	0.85
Part Time	-	-	-	-	-
POSITIONS (FTE)	0.85	0.85	0.85	0.85	0.85

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>CODE ENFORCEMENT</u>					
01-5536-1000	SALARIES - PERMANENT	83,647	88,331	81,180	83,610	86,120
01-5536-1200	EMPLOYEE BENEFITS	55,320	58,106	57,320	46,150	48,440
01-5536-1205	WORKERS' COMPENSATION	5,495	5,677	5,890	6,070	6,250
	EMPLOYEE SERVICES	144,462	152,114	144,390	135,830	140,810
01-5536-2300	OPERATING SUPPLIES	54	4,799	600	600	600
01-5536-3400	TELEPHONE	912	934	940	940	940
01-5536-3700	MEMBERSHIPS & SUBSCRIPTIONS	350	150	300	300	300
01-5536-3800	MEETINGS & TRAVEL	288	300	500	1,000	1,000
01-5536-3801	TRAINING & EDUCATION	118	400	400	900	1,000
01-5536-3900	AUTO ALLOWANCE	693	728	720	720	720
	MAINTENANCE & OPERATIONS	2,414	7,310	3,460	4,460	4,560
01-5536-3200	CONTRACTUAL SERVICES	1,366	1,607	1,700	1,700	1,700
	CODE ENFORCEMENT	148,242	161,031	149,550	141,990	147,070

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	-	-	-	-	-
Maintenance & Operations	38	196	1,000	1,000	1,000
Contractual Services	485,438	475,923	402,500	402,500	402,500
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	485,477	476,118	403,500	403,500	403,500
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>BUILDING SERVICES</u>					
01-5538-2300	OPERATING SUPPLIES	38	196	1,000	1,000	1,000
	MAINTENANCE & OPERATIONS	38	196	1,000	1,000	1,000
01-5538-3202	BUILDING INSPECTIONS	485,438	475,923	402,500	402,500	402,500
	CONTRACTUAL SERVICES	485,438	475,923	402,500	402,500	402,500
	BUILDING SERVICES	485,477	476,118	403,500	403,500	403,500

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	-	-	-	-	-
Maintenance & Operations	87,143	45,684	57,240	61,660	61,660
Contractual Services	14,000	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	101,143	45,684	57,240	61,660	61,660
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
FUND 25	HOUSING					
25-5540-4900	RENTAL SUBSIDY	87,143	45,684	57,240	61,660	61,660
	MAINTENANCE & OPERATIONS	87,143	45,684	57,240	61,660	61,660
25-5540-3200	SHARED HOUSING CONTRACT	14,000	-	-	-	-
	CONTRACTUAL SERVICES	14,000	-	-	-	-
TOTAL HOUSING		101,143	45,684	57,240	61,660	61,660

Fire

Department Mission Statement

The Del Mar Fire Department is committed to providing emergency services, fire prevention, and education in a prompt, professional, and compassionate manner.

Our foremost goal is the preservation of life and property.

innovation

integrity

teamwork

service excellence

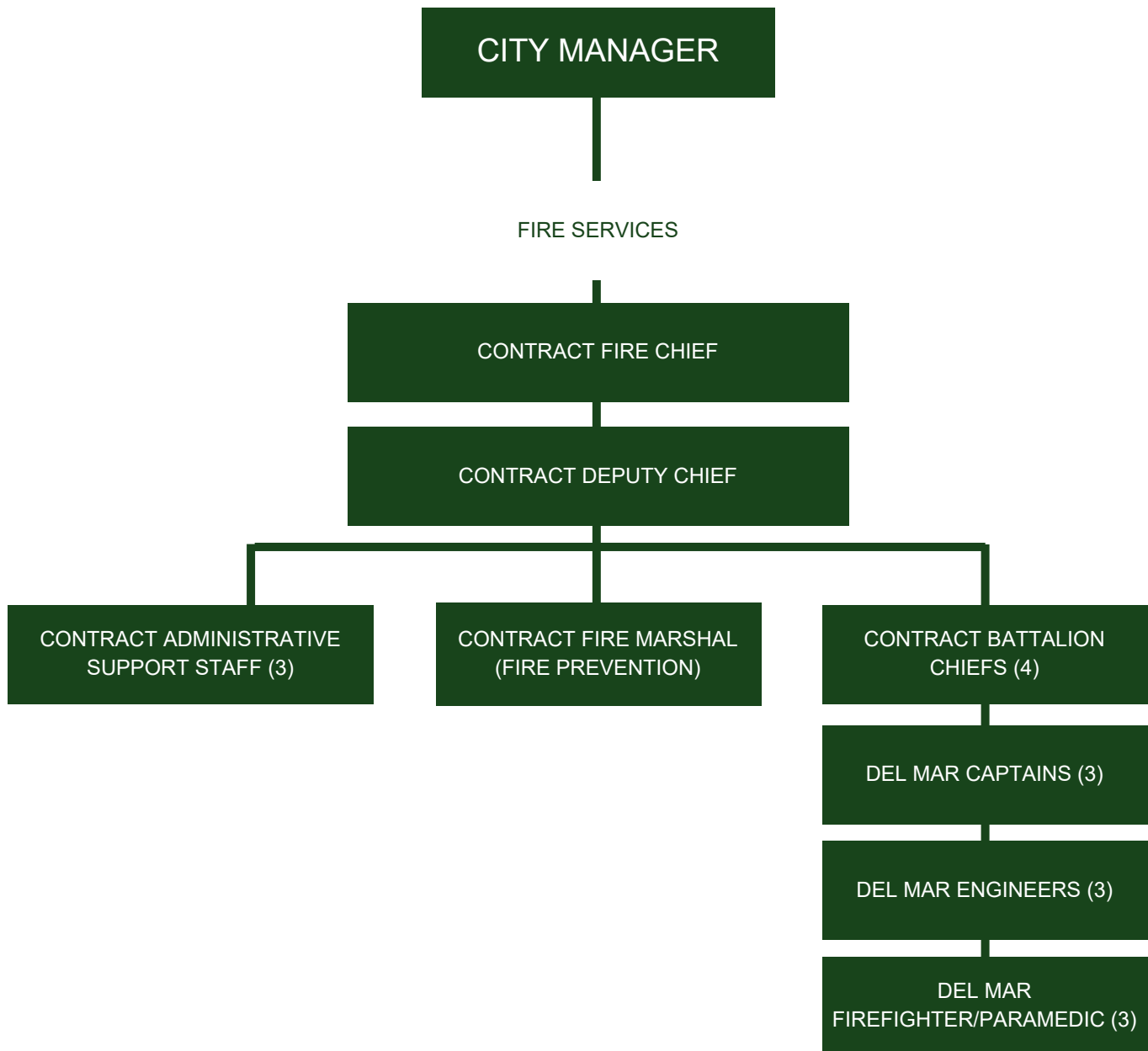
preservation & safety

A wonderful place to live, work & play

FIRE DEPARTMENT ORGANIZATIONAL CHART

SERVICES

- FIRE SERVICES
- EMERGENCY PREPAREDNESS



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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	1,844,750	1,979,836	2,204,480	2,344,090	2,458,060
Maintenance & Operations	122,232	309,274	360,062	323,580	321,380
Contractual Services	336,105	452,817	467,520	448,360	458,460
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	2,303,087	2,741,927	3,032,062	3,116,030	3,237,900
POSITIONS					
Full Time	9.00	9.00	9.00	9.00	9.00
Part Time	-	-	-	-	-
POSITIONS (FTE)	9.00	9.00	9.00	9.00	9.00

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>FIRE PROTECTION</u>					
01-5730-1000	SALARIES - PERMANENT	779,814	886,975	984,160	1,021,120	1,067,160
01-5730-1200	EMPLOYEE BENEFITS	652,026	682,970	808,720	894,310	942,910
01-5730-1205	WORKERS' COMPENSATION	75,215	85,475	106,670	112,280	117,360
01-5730-1400	OVERTIME	317,847	302,755	279,440	289,940	303,000
01-5730-1401	FIRE FLSA OVERTIME	19,847	21,662	25,490	26,440	27,630
	EMPLOYEE SERVICES	1,844,750	1,979,836	2,204,480	2,344,090	2,458,060
01-5730-2000	BUILDING MAINTENANCE & REPAIR	8,732	5,771	7,900	7,900	7,900
01-5730-2100	EQUIP/RADIO MAINT & REPAIR	52	11,066	6,600	6,600	6,600
01-5730-2131	VEHICLE MAINTENANCE	24,879	58,480	57,000	40,000	30,000
01-5730-2300	OPERATING SUPPLIES	13,057	8,246	10,060	10,060	10,060
01-5730-2400	UNIFORMS	13,402	33,177	25,650	36,200	36,200
01-5730-2600	SMALL TOOLS & EQUIPMENT	5,467	8,009	45,732	10,000	10,000
01-5730-2800	GAS & OIL	15,641	16,118	20,000	20,000	20,000
01-5730-3000	ADVERTISING & PRINTING	1,315	1,291	1,500	1,500	1,500
01-5730-3300	UTILITIES	15,740	16,105	17,600	18,350	19,370
01-5730-3400	TELEPHONE	21,679	21,468	23,350	19,450	19,450
01-5730-3600	PROPERTY/EQUIPMENT RENTAL	-	122,861	129,000	135,450	142,230
01-5730-3700	MEMBERSHIPS & SUBSCRIPTIONS	-	-	230	230	230
01-5730-3800	MEETINGS & TRAVEL	-	301	2,300	4,700	4,700
01-5730-3801	TRAINING & EDUCATION	2,269	6,381	13,140	13,140	13,140
	MAINTENANCE & OPERATIONS	122,232	309,274	360,062	323,580	321,380
01-5730-3200	CONTRACTUAL SERVICES	277,808	384,410	385,510	363,350	373,450
01-5730-3222	FUEL REDUCTION	-	-	10,000	10,000	10,000
01-5730-3228	DISPATCH	58,296	68,408	72,010	75,010	75,010
	CONTRACTUAL SERVICES	336,105	452,817	467,520	448,360	458,460
	FIRE PROTECTION	2,303,087	2,741,927	3,032,062	3,116,030	3,237,900

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	-	-	-	-	-
Maintenance & Operations	17,632	20,077	21,910	22,800	22,800
Contractual Services	-	-	1,050	1,050	1,050
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	17,632	20,077	22,960	23,850	23,850
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>HAZARDOUS WASTE</u>					
01-5731-3700	MEMBERSHIPS & SUBSCRIPTIONS	17,632	20,077	21,910	22,800	22,800
	MAINTENANCE & OPERATIONS	17,632	20,077	21,910	22,800	22,800
01-5731-3200	CONTRACTUAL SERVICES	-	-	1,050	1,050	1,050
	HAZARDOUS WASTE	17,632	20,077	22,960	23,850	23,850

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	-	-	-	-	-
Maintenance & Operations	2,884	3,152	4,750	4,750	4,750
Contractual Services	-	-	1,000	1,000	1,000
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	2,884	3,152	5,750	5,750	5,750
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>EMERGENCY PREPAREDNESS</u>					
01-5735-2300	OPERATING SUPPLIES	126	-	2,000	2,000	2,000
01-5735-3400	TELEPHONE	2,758	3,152	2,750	2,750	2,750
	MAINTENANCE & OPERATIONS	2,884	3,152	4,750	4,750	4,750
01-5735-3200	CONTRACTUAL SERVICES	-	-	1,000	1,000	1,000
	EMERGENCY PREPAREDNESS	2,884	3,152	5,750	5,750	5,750

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-
Contractual Services	26,345	29,906	36,000	36,000	36,000
Debt Service	14,615	14,615	25,250	25,250	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	40,960	44,521	61,250	61,250	36,000
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	REGIONAL COMMUNICATIONS					
23-5740-3200	CONTRACTUAL SERVICES	26,345	29,906	36,000	36,000	36,000
	DEBT SERVICE					
23-5900-4500	DEBT INTEREST	1523.31	1158.05	1350	690	0
23-5900-4600	DEBT PRINCIPAL	13091.62	13456.88	23900	24560	0
	DEBT SERVICE	14614.93	14614.93	25250	25250	0
	REGIONAL COMMUNICATIONS	40,960	44,521	61,250	61,250	36,000

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	-	-	-	-	-
Maintenance & Operations	69,752	68,491	67,522	61,500	61,500
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	69,752	68,491	67,522	61,500	61,500
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>FIRE PROTECTION</u>					
24-5730-2110	COUNTY SERVICE AREA 17 (CSA-17)	47,176	56,945	51,470	59,000	59,000
24-5730-2400	UNIFORMS	7,234	-	-	-	-
24-5730-2600	SMALL TOOLS & EQUIPMENT	-	10,081.72	7,200.00	-	-
24-5730-5904	COMMUNITY EMERGENCY RESPONSE TEAM	980	1,464	2,500	2,500	2,500
	FIRE PROTECTION	55,390	68,491	61,170	61,500	61,500
	<u>STATE HOMELAND SECURITY GRANT</u>					
24-5781-2600	SMALL TOOLS & EQUIPMENT	14,362	-	6,352	-	-
	STATE HOMELAND SECURITY GRANT	14,362	-	6,352	-	-
	TOTAL GRANTS	69,752	68,491	67,522	61,500	61,500

Community Services

Department Mission Statement

Our highly trained and motivated team strives to maintain and enhance our reputation for excellence in safety, cleanliness, and use of our recreational resources.

Safe fun in the sun.

innovation

integrity

teamwork

service excellence

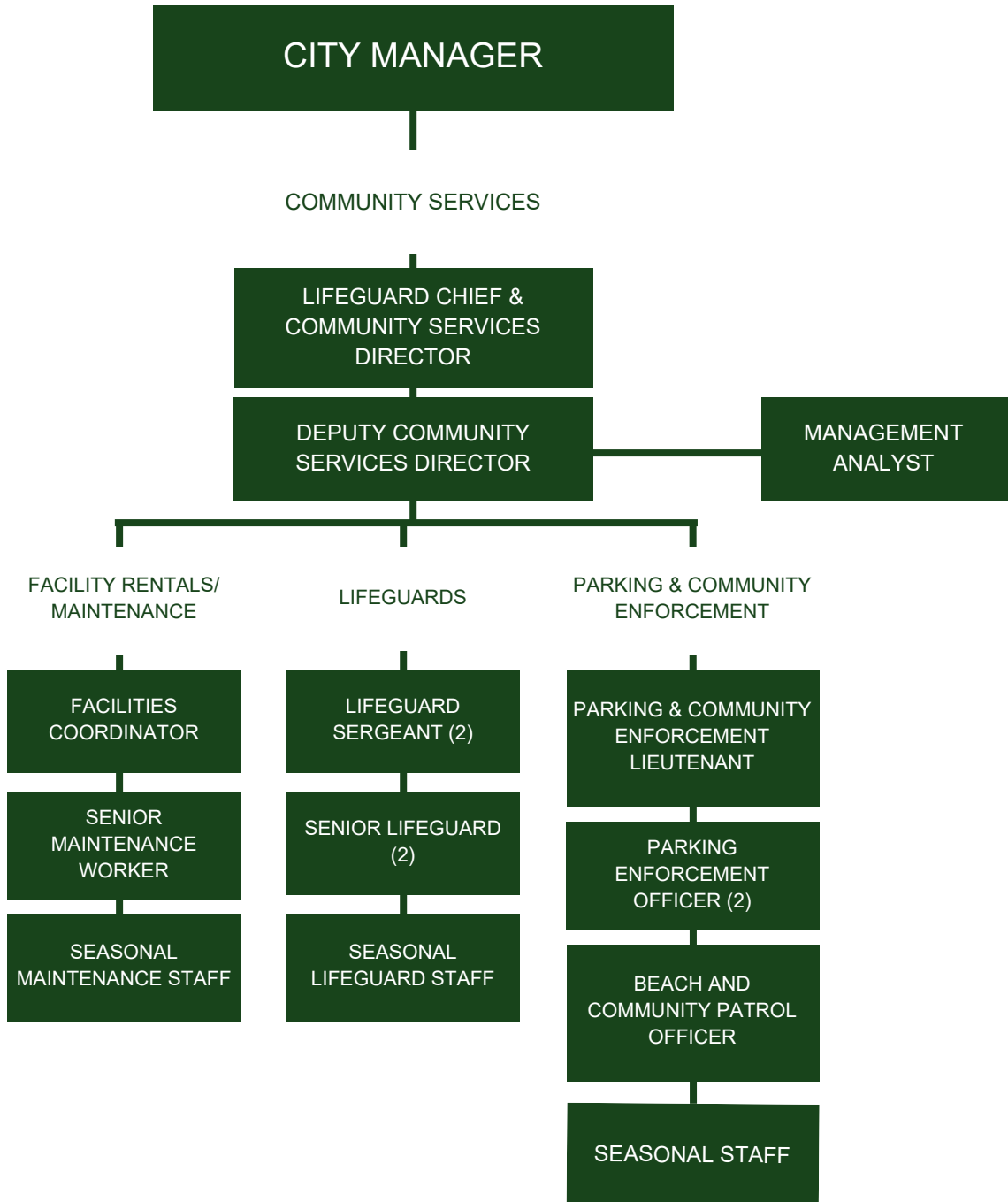
preservation & safety

A wonderful place to live, work & play

COMMUNITY SERVICES DEPARTMENT ORGANIZATIONAL CHART

SERVICES

- PUBLIC SAFETY
ADMINISTRATION
- COMMUNITY SERVICES



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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	1,208,986	1,305,131	1,335,240	1,502,150	1,573,220
Maintenance & Operations	115,041	134,815	131,730	149,160	149,160
Contractual Services	69,431	76,868	80,990	78,790	80,370
Debt Service	-	-	-	-	-
GRAND TOTAL	1,393,458	1,516,815	1,547,960	1,730,100	1,802,750
POSITIONS					
Full Time	4.55	5.55	5.55	5.55	5.55
Part Time	12.00	12.00	12.00	12.00	12.00
POSITIONS (FTE)	16.55	17.55	17.55	17.55	17.55

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>LIFEGUARD SERVICES</u>					
01-5631-1000	SALARIES - PERMANENT	447,143	518,241	538,870	594,570	628,880
01-5631-1200	EMPLOYEE BENEFITS	266,309	296,586	290,810	368,630	389,410
01-5631-1205	WORKERS' COMPENSATION	29,865	32,122	32,230	35,110	36,760
01-5631-1300	SALARIES - SEASONAL	423,627	416,586	436,330	466,840	481,170
01-5631-1400	OVERTIME	42,043	41,596	37,000	37,000	37,000
	EMPLOYEE SERVICES	1,208,986	1,305,131	1,335,240	1,502,150	1,573,220
01-5631-2000	BUILDING MAINTENANCE & REPAIR	2,083	1,834	2,200	2,200	2,200
01-5631-2100	EQUIP/RADIO MAINT & REPAIR	5,601	6,103	8,510	8,510	8,510
01-5631-2131	VEHICLE MAINTENANCE	11,569	9,631	9,080	9,080	9,080
01-5631-2300	OPERATING SUPPLIES	15,296	13,678	17,280	17,280	17,280
01-5631-2400	UNIFORMS	5,499	7,828	7,000	7,500	7,500
01-5631-2600	SMALL TOOLS & EQUIPMENT	11,413	33,997	21,740	21,740	21,740
01-5631-2800	GAS & OIL	13,739	12,463	15,000	15,000	15,000
01-5631-3000	ADVERTISING & PRINTING	3,299	1,783	1,830	1,830	1,830
01-5631-3300	UTILITIES	18,311	19,167	19,000	35,000	35,000
01-5631-3400	TELEPHONE	16,700	16,531	17,500	17,930	17,930
01-5631-3600	PROPERTY/EQUIPMENT RENTAL	880	1,056	1,100	1,100	1,100
01-5631-3700	MEMBERSHIPS & SUBSCRIPTIONS	650	1,200	750	1,250	1,250
01-5631-3801	TRAINING & EDUCATION	7,461	6,876	8,100	8,100	8,100
01-5631-3900	AUTO ALLOWANCE	2,541	2,669	2,640	2,640	2,640
	MAINTENANCE & OPERATIONS	115,041	134,815	131,730	149,160	149,160
01-5631-3200	CONTRACTUAL SERVICES	49,790	55,320	58,190	55,590	57,170
01-5631-3215	JUNIOR LIFEGUARDS	19,641	21,548	22,800	23,200	23,200
	CONTRACTUAL SERVICES	69,431	76,868	80,990	78,790	80,370
	LIFEGUARD SERVICES	1,393,458	1,516,815	1,547,960	1,730,100	1,802,750

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	654,645	693,493	735,300	825,900	874,370
Maintenance & Operations	61,860	99,085	96,920	114,870	114,870
Contractual Services	368,086	254,261	357,300	272,800	272,800
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	1,084,591	1,046,838	1,189,520	1,213,570	1,262,040
POSITIONS					
Full Time	4.40	4.40	4.40	4.40	4.40
Part Time	3.00	3.00	3.00	3.00	3.00
POSITIONS (FTE)	7.40	7.40	7.40	7.40	7.40

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>PARKING ENFORCEMENT</u>					
01-5632-1000	SALARIES - PERMANENT	295,919	313,248	344,790	370,260	393,990
01-5632-1200	EMPLOYEE BENEFITS	130,194	140,957	160,160	207,850	220,310
01-5632-1205	WORKERS' COMPENSATION	36,546	38,278	36,700	39,590	42,000
01-5632-1300	SALARIES - SEASONAL	179,176	188,771	182,850	197,400	207,270
01-5632-1400	OVERTIME	12,809	12,239	10,800	10,800	10,800
	EMPLOYEE SERVICES	654,645	693,493	735,300	825,900	874,370
01-5632-2000	BUILDING MAINTENANCE & REPAIR	481	-	500	500	500
01-5632-2100	EQUIP/RADIO MAINT & REPAIR	5,528	4,931	10,120	9,800	9,800
01-5632-2131	VEHICLE MAINTENANCE	7,911	1,896	6,450	6,200	6,200
01-5632-2300	OPERATING SUPPLIES	16,487	17,098	16,990	16,990	16,990
01-5632-2400	UNIFORMS	3,991	3,224	4,610	4,610	4,610
01-5632-2600	SMALL TOOLS & EQUIPMENT	4,521	13,833	36,920	9,920	9,920
01-5632-2800	GAS & OIL	8,078	1,067	3,000	3,200	3,200
01-5632-3000	ADVERTISING & PRINTING	2,093	2,437	2,630	2,630	2,630
01-5632-3400	TELEPHONE	6,856	8,206	9,070	9,250	9,250
01-5632-3600	PROPERTY/EQUIPMENT RENTAL	3,654	44,694	4,180	49,180	49,180
01-5632-3700	MEMBERSHIPS/SUBSCRIPTIONS	250	250	250	390	390
01-5632-3801	TRAINING & EDUCATION	855	236	1,000	1,000	1,000
01-5632-3900	AUTO ALLOWANCE	1,155	1,213	1,200	1,200	1,200
	MAINTENANCE & OPERATIONS	61,860	99,085	96,920	114,870	114,870
01-5632-3200	CONTRACTUAL SERVICES	368,086	254,261	357,300	272,800	272,800
	PARKING ENFORCEMENT	1,084,591	1,046,838	1,189,520	1,213,570	1,262,040

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	340,765	367,876	415,470	453,360	474,690
Maintenance & Operations	22,273	50,897	61,220	56,030	56,030
Contractual Services	16,553	7,796	12,509	9,480	9,480
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	379,591	426,569	489,199	518,870	540,200
POSITIONS					
Full Time	3.05	3.05	3.05	3.05	3.05
Part Time	2.65	1.65	1.65	1.65	1.65
POSITIONS (FTE)	5.70	4.70	4.70	4.70	4.70

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>POWERHOUSE OPERATIONS</u>					
21-5635-1000	SALARIES	204,405	219,667	227,620	234,050	247,770
21-5635-1200	EMPLOYEE BENEFITS	67,233	74,055	85,520	126,110	133,270
21-5635-1205	WORKERS' COMPENSATION	14,651	15,537	14,330	14,200	14,650
21-5635-1300	SALARIES - SEASONAL	49,994	53,264	84,000	75,000	75,000
21-5635-1400	OVERTIME	4,482	5,354	4,000	4,000	4,000
	EMPLOYEE SERVICES	340,765	367,876	415,470	453,360	474,690
21-5635-2000	BUILDING MAINT & REPAIR	1,127	1,382	2,500	2,500	2,500
21-5635-2100	EQUIPMENT MAINT & REPAIR	1,379	-	1,660	1,660	1,660
21-5635-2131	VEHICLE MATERIALS/SUPPLIES	835	1,045	1,650	1,650	1,650
21-5635-2300	OPERATING SUPPLIES	8,439	8,808	18,600	14,650	14,650
21-5635-2380	FURNISHINGS	152	7,472	1,000	1,000	1,000
21-5635-2400	UNIFORMS	316	867	1,900	1,100	1,100
21-5635-2600	SMALL TOOLS & EQUIPMENT	2,135	9,682	5,200	5,200	5,200
21-5635-2800	GAS & OIL	-	-	1,200	1,550	1,550
21-5635-3000	ADVERTISING,PRINTING,PUBLIC.	47	-	-	-	-
21-5635-3300	UTILITIES	3,868	16,729	22,000	21,500	21,500
21-5635-3400	TELEPHONE	2,171	3,060	3,440	3,200	3,200
21-5635-3600	EQUIPMENT RENTAL	880	880	1,110	1,060	1,060
21-5635-3900	AUTO ALLOWANCE	924	970	960	960	960
	MAINTENANCE & OPERATIONS	22,273	50,897	61,220	56,030	56,030
21-5635-3200	CONTRACTUAL SERVICES	16,553	7,796	12,509	9,480	9,480
	POWERHOUSE OPERATIONS	379,591	426,569	489,199	518,870	540,200

Public Works

Department Mission Statement

We, the experienced professional staff of the Public Works Department, take ownership of the operation and maintenance of the City of Del Mar's infrastructure. With our customers' needs in mind, we deliver this 24/7 service in a prompt, courteous, and efficient manner.

"We make the house calls!"

innovation

integrity

teamwork

service excellence

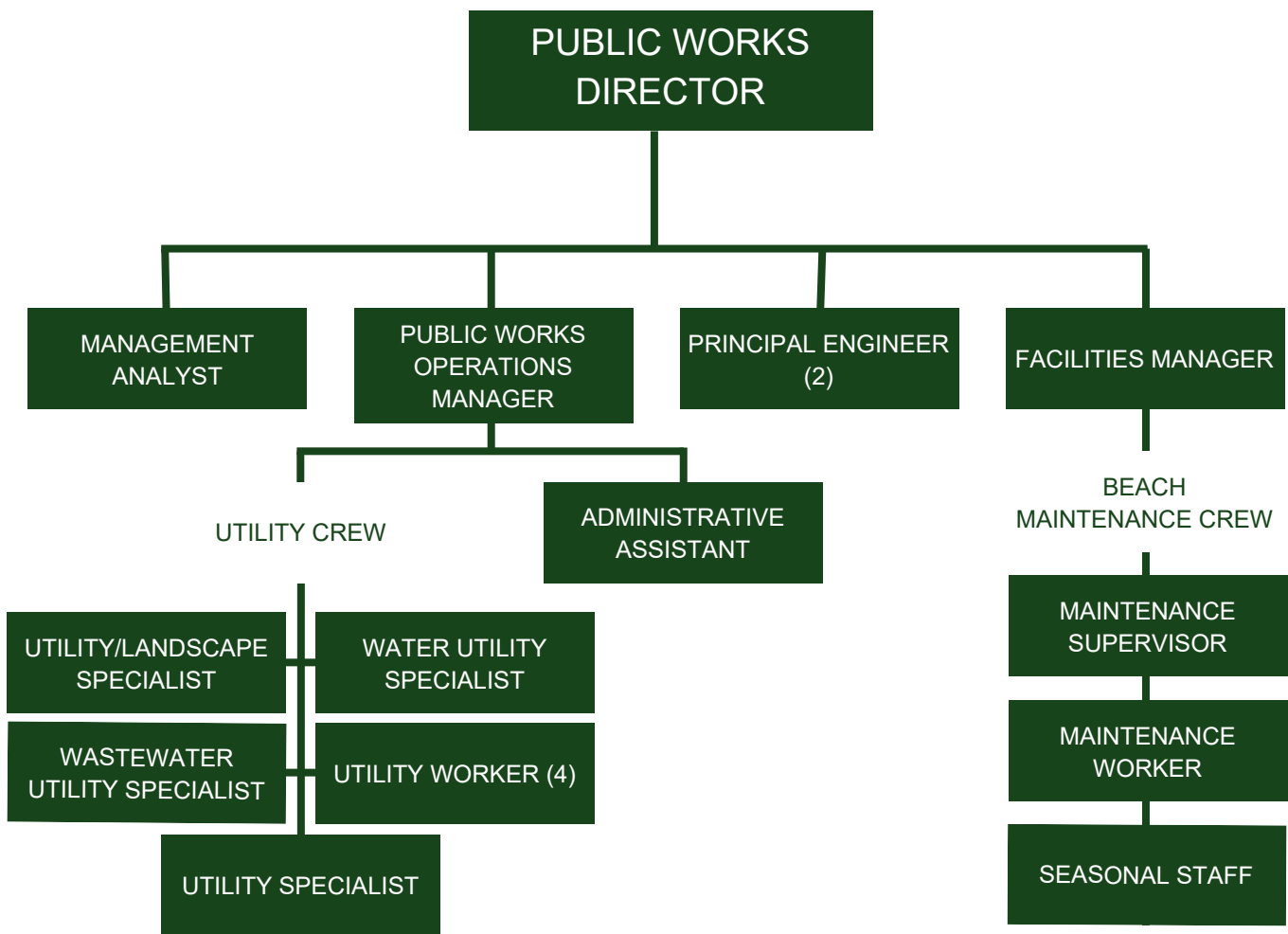
preservation & safety

A wonderful place to live, work & play

PUBLIC WORKS DEPARTMENT ORGANIZATIONAL CHART

SERVICES

- ENGINEERING & CAPITAL CONTRACTS
- BUILDING/ PARKS/ OPEN SPACE MAINTENANCE
- STREET SYSTEM MAINTENANCE
- WATER SYSTEM OPERATION AND MAINTENANCE
- CLEAN WATER PROGRAMS
- WASTEWATER SYSTEM OPERATION AND MAINTENANCE
- FACILITIES OPERATIONS AND MAINTENANCE
- PARKS AND BEACH MAINTENANCE



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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-
Contractual Services	220,798	284,858	263,750	314,750	314,750
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	220,798	284,858	263,750	314,750	314,750
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>ENGINEERING SERVICES</u>					
01-5220-3200	CONTRACTUAL SERVICES	-	20,511	20,000	20,000	20,000
01-5220-3210	CITY ENGINEER	14,479	74,307	86,000	122,000	122,000
01-5220-3212	TRAFFIC ENGINEERING	103,160	32,207	37,750	52,750	52,750
01-5220-3227	DEVELOPMENT REVIEWS	103,160	157,833	120,000	120,000	120,000
	CONTRACTUAL SERVICES	220,798	284,858	263,750	314,750	314,750
	ENGINEERING SERVICES	220,798	284,858	263,750	314,750	314,750

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	139,619	163,271	162,830	318,480	337,950
Maintenance & Operations	13,407	16,291	43,303	25,610	25,610
Contractual Services	1,461	5,754	15,650	212,650	137,130
Debt Service	-	-	-	-	-
Capital Outlay	-	14,598	-	-	-
GRAND TOTAL	154,487	199,913	221,783	556,740	500,690
POSITIONS					
Full Time	1.20	1.20	1.20	1.20	1.20
Part Time	-	-	-	-	-
POSITIONS (FTE)	1.20	1.20	1.20	1.20	1.20

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>STORM WATER</u>					
01-5841-1000	SALARIES - PERMANENT	100,936	118,593	115,660	235,640	250,530
01-5841-1200	EMPLOYEE BENEFITS	33,348	38,648	39,990	70,410	74,410
01-5841-1205	WORKERS' COMPENSATION	4,386	4,831	5,480	9,570	10,150
01-5841-1300	SALARIES - SEASONAL	-	-	-	-	-
01-5841-1400	OVERTIME	949	1,199	1,700	2,860	2,860
	EMPLOYEE SERVICES	139,619	163,271	162,830	318,480	337,950
01-5841-2000	BUILDING MAINTENANCE & REPAIR	0	39	230	240	240
01-5841-2100	EQUIPMENT MAINT & REPAIR	56	32	210	210	210
01-5841-2131	VEHICLE MAINTENANCE	953	2,246	2,020	1,760	1,760
01-5841-2200	GENERAL MAINTENANCE/REPAIR	2,378	1,630	6,740	6,730	6,730
01-5841-2300	OPERATING SUPPLIES	2,503	5,768	4,330	5,100	5,100
01-5841-2400	UNIFORMS	511	321	470	480	480
01-5841-2600	SMALL TOOLS & EQUIPMENT	270	710	16,283	330	330
01-5841-2800	GAS & OIL	1,268	1,290	1,480	1,480	1,480
01-5841-3300	UTILITIES	2,484	2,057	2,800	4,950	4,950
01-5841-3400	TELEPHONE	517	476	830	540	540
01-5841-3600	PROPERTY/EQUIPMENT RENTAL	346	132	1,170	1,180	1,180
01-5841-3700	MEMBERSHIPS & SUBSCRIPTIONS	18	27	50	50	50
01-5841-3800	MEETING & TRAVEL	3	-	20	20	20
01-5841-3801	TRAINING & EDUCATION	167	70	40	50	50
01-5841-3900	AUTO ALLOWANCE	809	936	5,640	1,500	1,500
01-5841-4800	ASSESSMENTS	1,126	556	990	990	990
	MAINTENANCE & OPERATIONS	13,407	16,291	43,303	25,610	25,610
01-5841-3200	CONTRACTUAL SERVICES	1,461	5,754	15,650	212,650	137,130
01-5841-5300	MACHINERY & EQUIPMENT	-	14,598	-	-	-
	CAPITAL OUTLAY	-	14,598	-	-	-
	STORM WATER	154,487	199,913	221,783	556,740	500,690

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	54,975	72,079	123,830	134,240	142,600
Maintenance & Operations	25,870	37,325	43,210	53,420	45,760
Contractual Services	156,396	175,484	192,240	192,350	198,160
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	237,242	284,889	359,280	380,010	386,520
POSITIONS					
Full Time	0.72	0.72	0.87	1.49	1.49
Part Time	-	-	-	-	-
POSITIONS (FTE)	0.72	0.72	0.87	1.49	1.49

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>FACILITIES</u>					
01-5854-1000	SALARIES - PERMANENT	36,077	47,120	90,080	85,470	90,990
01-5854-1200	EMPLOYEE BENEFITS	15,553	19,881	27,390	43,240	45,760
01-5854-1205	WORKERS' COMPENSATION	2,372	3,297	5,480	4,730	5,050
01-5854-1300	SALARIES - SEASONAL	-	73	-	-	-
01-5854-1400	OVERTIME	974	1,710	880	800	800
	EMPLOYEE SERVICES	54,975	72,079	123,830	134,240	142,600
01-5854-2000	BUILDING MAINTENANCE & REPAIR	3,737	923	6,280	6,290	6,290
01-5854-2100	EQUIPMENT MAINT & REPAIR	8	73	260	260	260
01-5854-2131	VEHICLE MAINTENANCE	1,052	1,364	1,650	1,320	1,360
01-5854-2200	GENERAL MAINTENANCE/REPAIR	7,426	23,677	13,750	28,720	21,120
01-5854-2300	OPERATING SUPPLIES	3,501	4,733	4,980	8,290	8,290
01-5854-2400	UNIFORMS	304	392	430	430	430
01-5854-2600	SMALL TOOLS & EQUIPMENT	4,015	399	7,970	270	170
01-5854-2800	GAS & OIL	1,550	2,043	1,280	1,280	1,280
01-5854-3300	UTILITIES	3,404	3,083	3,700	3,840	3,840
01-5854-3400	TELEPHONE	302	156	280	170	170
01-5854-3600	PROPERTY/EQUIPMENT RENTAL	162	162	220	240	240
01-5854-3700	MEMBERSHIPS & SUBSCRIPTIONS	22	34	60	70	70
01-5854-3800	MEETING & TRAVEL	4	30	30	30	30
01-5854-3801	TRAINING & EDUCATION	204	86	50	60	60
01-5854-3900	AUTO ALLOWANCE	139	146	270	150	150
01-5854-4800	ASSESSMENTS	41	25	2,000	2,000	2,000
	MAINTENANCE & OPERATIONS	25,870	37,325	43,210	53,420	45,760
01-5854-3200	CONTRACTUAL SERVICES	156,396	175,484	192,240	192,350	198,160
	OTHER FACILITY MAINTENANCE	237,242	284,889	359,280	380,010	386,520

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	303,559	187,426	281,030	210,670	219,840
Maintenance & Operations	17,942	12,941	20,570	24,270	24,190
Contractual Services	100,188	68,867	80,885	283,340	150,990
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	421,688	269,233	382,485	518,280	395,020
POSITIONS					
Full Time	1.54	1.54	1.54	1.34	1.34
Part Time	-	-	-	-	-
POSITIONS (FTE)	1.54	1.54	1.54	1.34	1.34

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	STREET MAINTENANCE					
20-5845-1000	SALARIES - PERMANENT	151,350	127,952	202,900	142,220	148,230
20-5845-1200	EMPLOYEE BENEFITS	104,456	50,371	66,520	58,750	61,560
20-5845-1205	WORKERS' COMPENSATION	44,491	6,738	10,230	7,630	7,980
20-5845-1300	SALARIES -SEASONAL	-	73	-	-	-
20-5845-1400	OVERTIME SALARIES	3,262	2,291	1,380	2,070	2,070
	EMPLOYEE SERVICES	303,559	187,426	281,030	210,670	219,840
20-5845-2000	BUILDING MAINT & REPAIR	1	36	450	470	470
20-5845-2100	EQUIP/RADIO MAINT & REPAIR	269	93	420	420	420
20-5845-2131	VEHICLE MAINTENANCE	1,722	2,233	2,690	2,160	2,230
20-5845-2200	GENERAL MAINT & REPAIR	1,062	1,476	1,200	1,800	1,800
20-5845-2300	OPERATING SUPPLIES	5,921	1,980	5,740	9,730	9,730
20-5845-2400	UNIFORMS	498	641	700	700	700
20-5845-2600	SMALL TOOLS & EQUIPMENT	1,194	609	1,580	1,760	1,610
20-5845-2800	GAS & OIL	2,536	2,579	2,090	2,090	2,090
20-5845-3300	UTILITIES	938	941	940	500	500
20-5845-3400	TELEPHONE	588	367	2,000	440	440
20-5845-3600	PROPERTY/EQUIPMENT RENTAL	1,801	623	2,000	2,090	2,090
20-5845-3700	MEMBERSHIPS/SUBSCRIPTIONS	37	55	100	100	100
20-5845-3800	MEETINGS/TRAVEL	6	-	40	40	40
20-5845-3801	TRAINING	333	140	80	90	90
20-5845-3900	AUTO ALLOWANCE	970	1,126	440	1,780	1,780
20-5845-4800	ASSESSMENTS	67	41	100	100	100
	MAINTENANCE & OPERATIONS	17,942	12,941	20,570	24,270	24,190
20-5845-3200	CONTRACTUAL SERVICES	100,188	68,867	80,885	283,340	150,990
	STREET MAINTENANCE	421,688	269,233	382,485	518,280	395,020

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	59,259	73,500	54,190	40,160	41,100
Maintenance & Operations	66,537	81,482	90,010	109,810	99,860
Contractual Services	35,284	19,875	69,650	54,660	56,300
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	161,080	174,857	213,850	204,630	197,260
POSITIONS					
Full Time	0.34	0.34	0.34	0.27	0.27
Part Time	-	-	-	-	-
POSITIONS (FTE)	0.34	0.34	0.34	0.27	0.27

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>STREET LIGHTS, SIGNS</u>					
20-5846-1000	SALARIES - PERMANENT	37,617	51,587	35,540	26,390	26,880
20-5846-1200	EMPLOYEE BENEFITS	19,391	19,773	15,950	11,490	11,900
20-5846-1205	WORKERS' COMPENSATION	1,521	1,943	1,600	1,280	1,320
20-5846-1400	OVERTIME	730	197	1,100	1,000	1,000
	EMPLOYEE SERVICES	59,259	73,500	54,190	40,160	41,100
20-5846-2000	BUILDING MAINT & REPAIR	0	26	320	340	340
20-5846-2100	EQUIPMENT MAINT & REPAIR	67	46	310	310	310
20-5846-2131	VEHICLE MAINTENANCE	1,243	1,612	1,950	1,560	1,610
20-5846-2200	GENERAL MAINT & REPAIR	26,117	38,563	51,800	56,800	56,800
20-5846-2300	OPERATING SUPPLIES	593	1,231	1,640	3,180	3,180
20-5846-2400	UNIFORMS	359	463	500	500	500
20-5846-2600	SMALL TOOLS & EQUIPMENT	390	422	200	10,200	200
20-5846-2800	GAS & OIL	1,832	1,863	2,000	1,510	1,510
20-5846-3300	UTILITIES	34,992	36,610	30,000	34,000	34,000
20-5846-3400	TELEPHONE	339	166	500	390	390
20-5846-3600	PROPERTY/EQUIPMENT RENTAL	192	191	260	280	280
20-5846-3700	MEMBERSHIPS/SUBSCRIPTIONS	27	40	70	80	80
20-5846-3800	MEETINGS & TRAVEL	5	20	30	30	30
20-5846-3801	TRAINING & EDUCATION	241	101	60	70	70
20-5846-3900	AUTO ALLOWANCE	92	97	320	460	460
20-5846-4800	ASSESSMENTS	48	30	50	100	100
	MAINTENANCE & OPERATIONS	66,537	81,482	90,010	109,810	99,860
20-5846-3200	CONTRACTUAL SERVICES	35,284	19,875	69,650	54,660	56,300
	STREET LIGHTS, SIGNS	161,080	174,857	213,850	204,630	197,260

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	64,085	79,362	62,440	53,980	56,060
Maintenance & Operations	77,491	73,005	84,250	94,970	94,970
Contractual Services	130,744	162,516	159,490	159,500	164,290
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	272,320	314,882	306,180	308,450	315,320
POSITIONS					
Full Time	0.47	0.47	0.47	0.40	0.40
Part Time	-	-	-	-	-
POSITIONS (FTE)	0.47	0.47	0.47	0.40	0.40

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>STREET LANDSCAPING</u>					
20-5847-1000	SALARIES - PERMANENT	41,547	55,734	41,780	35,150	36,460
20-5847-1200	EMPLOYEE BENEFITS	17,762	20,194	17,460	15,910	16,540
20-5847-1205	WORKERS' COMPENSATION	2,171	2,557	2,450	2,150	2,290
20-5847-1400	OVERTIME	2,606	876	750	770	770
	EMPLOYEE SERVICES	64,085	79,362	62,440	53,980	56,060
20-5847-2000	BUILDING MAINT & REPAIR	0	18	220	240	240
20-5847-2100	EQUIP/RADIO MAINT & REPAIR	199	230	210	210	210
20-5847-2131	VEHICLE MAINTENANCE	861	1,116	1,350	1,080	1,080
20-5847-2200	GENERAL MAINT & REPAIR	6,159	23	4,320	4,320	4,320
20-5847-2300	OPERATING SUPPLIES	1,472	1,864	830	1,010	1,010
20-5847-2400	UNIFORMS	249	321	350	350	350
20-5847-2600	SMALL TOOLS & EQUIPMENT	377	292	140	640	640
20-5847-2800	GAS & OIL	1,268	1,290	1,050	1,050	1,050
20-5847-3300	UTILITIES	66,099	67,256	75,000	85,000	85,000
20-5847-3400	TELEPHONE	245	125	220	220	220
20-5847-3600	PROPERTY/EQUIPMENT RENTAL	133	132	180	190	190
20-5847-3700	MEMBERSHIPS/SUBSCRIPTIONS	18	27	50	50	50
20-5847-3800	MEETINGS & TRAVEL	3	-	20	20	20
20-5847-3801	TRAINING & EDUCATION	167	70	40	50	50
20-5847-3900	AUTO ALLOWANCE	208	218	220	320	320
20-5847-4800	ASSESSMENTS	33	21	50	220	220
	MAINTENANCE & OPERATIONS	77,491	73,005	84,250	94,970	94,970
20-5847-3200	CONTRACTUAL SERVICES	130,744	162,516	159,490	159,500	164,290
	STREET LANDSCAPING	272,320	314,882	306,180	308,450	315,320

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	237,724	232,909	296,550	309,770	324,000
Maintenance & Operations	100,486	88,985	110,640	127,350	127,250
Contractual Services	25,193	12,579	44,489	44,450	45,780
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	363,402	334,473	451,679	481,570	497,030
POSITIONS					
Full Time	0.89	0.89	1.16	1.16	1.16
Part Time	2.42	2.42	2.42	2.42	2.42
POSITIONS (FTE)	3.31	3.31	3.58	3.58	3.58

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
<u>BEACH MAINTENANCE</u>						
21-5834-1000	SALARIES - PERMANENT	54,118	85,232	105,260	83,420	87,270
21-5834-1200	EMPLOYEE BENEFITS	22,779	34,069	37,800	57,140	60,150
21-5834-1205	WORKERS' COMPENSATION	14,913	13,436	23,420	21,770	22,820
21-5834-1300	SALARIES - SEASONAL	136,052	90,971	120,380	137,750	144,070
21-5834-1400	OVERTIME	9,861	9,201	9,690	9,690	9,690
	EMPLOYEE SERVICES	237,724	232,909	296,550	309,770	324,000
21-5834-2000	BUILDING MAINT & REPAIR	506	36	450	480	480
21-5834-2100	EQUIP/RADIO MAINT & REPAIR	743	64	420	420	420
21-5834-2131	VEHICLE MAINTENANCE	9,156	21,204	18,440	18,230	18,290
21-5834-2200	GENERAL MAINT & REPAIR	1,203	5,202	2,820	3,150	3,150
21-5834-2300	OPERATING SUPPLIES	54,441	22,783	50,000	50,070	50,070
21-5834-2400	UNIFORMS	498	641	700	700	700
21-5834-2600	SMALL TOOLS & EQUIPMENT	747	688	280	440	280
21-5834-2800	GAS & OIL	2,536	2,579	3,000	2,090	2,090
21-5834-3300	UTILITIES	29,276	34,844	33,000	49,900	49,900
21-5834-3400	TELEPHONE	463	223	450	400	400
21-5834-3600	PROPERTY/EQUIPMENT RENTAL	266	265	350	390	390
21-5834-3700	MEMBERSHIP & SUBSCRIPTIONS	37	55	100	100	100
21-5834-3800	MEETINGS & TRAVEL	6	-	40	40	40
21-5834-3801	TRAINING & EDUCATION	333	140	80	90	90
21-5834-3900	AUTO ALLOWANCE	208	218	440	630	630
21-5834-4800	ASSESSMENTS	67	41	70	220	220
	MAINTENANCE & OPERATIONS	100,486	88,985	110,640	127,350	127,250
21-5834-3200	CONTRACTUAL SERVICES	25,193	12,579	44,489	44,450	45,780
	BEACH MAINTENANCE	363,402	334,473	451,679	481,570	497,030

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	63,738	92,721	121,140	91,690	96,120
Maintenance & Operations	86,671	125,788	102,440	139,250	138,960
Contractual Services	158,708	215,833	270,130	284,850	343,400
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	309,117	434,342	493,710	515,790	578,480
POSITIONS					
Full Time	0.74	0.74	0.74	0.74	0.74
Part Time	-	-	-	-	-
POSITIONS (FTE)	0.74	0.74	0.74	0.74	0.74

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>PARK MAINTENANCE</u>					
21-5848-1000	SALARIES - PERMANENT	43,860	62,719	89,920	55,130	57,730
21-5848-1200	EMPLOYEE BENEFITS	16,276	23,816	25,750	31,710	33,290
21-5848-1205	WORKERS' COMPENSATION	2,609	3,923	4,550	3,930	4,180
21-5848-1400	OVERTIME	993	2,167	920	920	920
	EMPLOYEE SERVICES	63,738	92,721	121,140	91,690	96,120
21-5848-2000	BUILDING MAINTENANCE & REPAIR	27	36	450	480	480
21-5848-2100	EQUIPMENT MAINT & REPAIR	14	64	420	420	420
21-5848-2131	VEHICLE MAINTENANCE	1,722	2,426	2,380	2,160	2,160
21-5848-2200	GENERAL MAINT & REPAIR	8,789	14,677	21,600	22,680	22,680
21-5848-2300	OPERATING SUPPLIES	13,855	48,171	10,640	27,930	27,930
21-5848-2400	UNIFORMS	498	641	700	700	700
21-5848-2600	SMALL TOOLS AND EQUIPMENT	540	729	280	570	280
21-5848-2800	GAS & OIL	2,536	2,579	4,200	2,090	2,090
21-5848-3300	UTILITIES	57,310	54,776	60,000	80,000	80,000
21-5848-3400	TELEPHONE	463	223	450	450	450
21-5848-3600	PROPERTY & EQUIPMENT RENTAL	266	265	300	380	380
21-5848-3700	MEMBERSHIP & SUBSCRIPTION	37	800	100	100	100
21-5848-3800	MEETING & TRAVEL	6	-	30	40	40
21-5848-3801	TRAINING & EDUCATION	333	140	380	400	400
21-5848-3900	AUTO ALLOWANCE	208	218	440	630	630
21-5834-4800	ASSESSMENTS	67	41	70	220	220
	MAINTENANCE & OPERATIONS	86,671	125,788	102,440	139,250	138,960
21-5848-3200	CONTRACTUAL SERVICES	158,708	215,833	270,130	284,850	343,400
	PARK MAINTENANCE	309,117	434,342	493,710	515,790	578,480

Special Projects

This program accounts for operational projects that do not qualify as capital projects. These special projects are based on fulfilling the City Council's goals and objectives.

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027	
Employee Services	-	-	-	-	-	
Maintenance & Operations	-	-	-	-	-	
Contractual Services	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Capital Outlay	329,579	404,042	1,515,774	2,053,000	3,360,000	
GRAND TOTAL	329,579	404,042	1,515,774	2,053,000	3,360,000	
POSITIONS (FTE)	-	-	-	-	-	
EXPENDITURE DETAIL						
ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	SPECIAL PROJECTS					
49-8000-XXXX	SPECIAL PROJECTS	329,579	404,042	1,515,774	2,053,000	3,360,000
	SPECIAL PROJECTS	329,579	404,042	1,515,774	2,053,000	3,360,000

**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	ADOPTED 2025-2026	ADOPTED 2026-2027
FUND 49	<u>SPECIAL PROJECTS FUND</u>					
49-5101-3208	CITY ATTORNEY SERVICES	123,083	26,018	22,500	40,000	30,000
	CONTRACTUAL SERVICES	123,083	26,018	22,500	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	-	-
49-8000-8008	SCOUP SAND REPLENISH PERMIT	88,399	100,021	40,000	10,000	-
49-8000-8011	NC/PC ZONE CODE AMENDMENT	-	-	15,000	-	-
49-8000-8013	FAIRGROUNDS AFFORDABLE HOUSING	-	6,969	689,531	-	-
49-8000-8014	SHORT TERM RENTAL ORDINANCE	-	111,787	30,240	110,000	-
49-8000-8017	TRAKIT UPGRADES	19,353	-	-	-	-
49-8000-8018	UPDATE SAFETY ELEMENT	-	-	48,500	-	-
49-8000-8019	PREPARE ENVIRO JUSTICE ELEMENT	-	-	5,000	-	-
49-8000-8020	AFFORDABLE HOUSING INCENTIVES	-	-	81,000	21,000	50,000
49-8000-8021	SB35 STREAMLINING PROCEDURES	-	-	1,500	-	-
49-8000-8022	OBJECTIVE DESIGN STANDARDS	-	89,908	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	-	-
49-8000-8027	FAIR HOUSING AMENDMENTS	-	-	-	75,000	10,000
49-8000-8028	6TH CYCLE ZONING PROGRAMS	-	4,873	27,127	-	-
49-8000-8029	HOUSING ACCELERATION PROGRAM	167,445	40,404	17,060	-	-
49-8000-8030	TSVS ORDINANCE UPDATE	-	-	275,000	-	-
49-8000-8031	UPDATE PUBLIC TREE POLICY	-	-	52,000	-	-
49-8000-8032	SHORELINE/LIVING LEVEE	-	-	70,000	570,000	-
49-8000-8033	IMPLEMENT SOLAR ACCESS APP	-	-	5,000	-	-
49-8000-8034	REZONE N BLUFF/S STRATFORD	-	-	20,000	-	-
49-8000-8004	6TH CYCLE HOUSING ELEMENT-3B	-	-	-	-	-
49-8000-8035	CIVIC CENTER OUTDOOR LIGHTING	720	7,430	-	-	-
49-8000-8036	ERP SYSTEM IMPLEMENTATION	-	-	50,000	200,000	200,000
49-8000-8037	CURBSIDE MANAGEMENT INVENTORY	-	-	-	137,000	-
49-8000-8038	CARMEL VALLEY PRECISE PLAN	-	-	-	20,000	-
49-8000-8039	LOT LINE ADJUSTMENT	-	-	-	10,000	-
	TOTAL PROJECTS	329,579	404,042	1,515,774	2,053,000	3,360,000
	TOTAL SPECIAL PROJECTS FUND	452,662	430,060	1,538,274	2,093,000	3,390,000

**SPECIAL PROJECTS FUND
HOUSING ELEMENT 6TH CYCLE - SB9 IMPLEMENTING ORDINANCE**

49-8000-8004

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:

On May 19, 2025, and June 2, 2025, the City Council introduced and adopted, respectfully, the amending Ordinance for implementation of SB 9 as amended by SB 450, which included modifications required by the California Coastal Commission (CCC). The adopted regulations became effective on June 12, 2025, the date the CCC granted final certification approval.

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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
General Fund	\$43,391	\$-	\$-	\$-	\$43,391
TOTAL	\$43,391	\$-	\$-	\$-	\$43,391

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:

On May 19, 2025, the City Council adopted the amending Ordinance for the ADU Regulations Ordinance/LCPA. The adopted regulations became effective on June 12, 2025, the date the CCC granted final certification approval. The community survey associated with the Mid Cycle ADU Production Evaluation concluded in June 2025 and the results were presented to the City Council September 8, 2025. Staff anticipates returning to the City Council in early 2026 for further direction regarding modifications to the incentive program.

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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
General Fund	\$22,724	\$-	\$-	\$-	\$22,724
TOTAL	\$22,724	\$-	\$-	\$-	\$22,724

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 is in process of 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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED 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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
HAP Grant	\$685,276	\$-	\$-	\$-	\$685,276
TOTAL	\$685,276	\$-	\$-	\$-	\$685,276

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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED 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 a 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 a Resolution establishing a STR Permit Fee, which requires coordination with a 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 Winter 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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED 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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED 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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED 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. The Objective Design Standards (Housing Element Program 6G) special project was completed in September 2024. City staff is utilizing the remaining HAP grant funds to implement the Fairgrounds Housing and Fair Housing Amendments special projects.

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

**SPECIAL PROJECTS FUND
TSVS ORDINANCE UPDATE**

49-8000-8030

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 Draft Ordinance was considered by the Planning Commission and City Council in 2025. The introduction and adoption of the updated TSVS Ordinance is anticipated in October-November 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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
General Fund	\$25,000	\$-	\$-	\$-	\$25,000
TOTAL	\$25,000	\$-	\$-	\$-	\$25,000

**SPECIAL PROJECTS FUND
PUBLIC TREE POLICY UPDATE**

49-8000-8031

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 December 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. 9.

FUNDING SOURCE	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED 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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
General Fund	\$30,218	\$10,000	\$-	\$-	\$40,218
TOTAL	\$30,218	\$10,000	\$-	\$-	\$40,218

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. City staff is working with consultant to complete environmental, engineering, and permitting task orders.

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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
Federal Grant	\$34,734	\$70,000	\$-	\$-	\$104,734
State Parks Grant	-	500,000	-	-	500,000
TOTAL	\$34,734	\$570,000	\$-	\$-	\$604,734

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

49-8000-8038

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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED 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**

49-8000-8039

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 been initiated to prepare revised regulations, which include a Zone Code Amendment and adoption of an Ordinance.

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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED 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**

49-8000-8037

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

SPECIAL REVENUE FUNDS

Special Revenue Funds account for revenues that are designated for a specific use by the City Council, State or Federal governments. The City of Del Mar currently has ten Special Revenue Funds that have specific program requirements:

The Road Maintenance Rehabilitation Account (RMRA) Fund accounts for revenue from the Road Repair and Accountability Act of 2017 for the use on local streets, roads and other transportation uses.

The Gas Tax Fund includes programs related to street maintenance and is partially funded by State gas tax funds.

The Open Space Fund accounts for park and beach maintenance, and Powerhouse Community Center maintenance and operations. It is partially funded by facility use permits of the community center.

The Supplemental Law Enforcement Fund, with revenues from a motor vehicle license fee, funds various local law enforcement programs previously paid by the State general fund.

The Regional Communications Fund accounts for funds received from a voter-approved property tax assessment and the related expenditures associated with the City of Del Mar's participation in the regional 800 MHz communications system.

The Grants Fund accounts for non-capital projects received by the City for General Fund operations.

The Housing Fund accounts for rental subsidy assistance and oversees the Shared Housing Program. This program is funded by housing in-lieu fees.

The AB 939 Fund accounts for the costs of implementing the countywide integrated waste management plan and programs. This program is funded by revenue collected from the Waste Management trash collection contract.

The Public, Education, and Government (PEG) Fee Fund accounts for revenue received through the City's local cable company agreement to provide television production equipment, airtime on local cable system, and to televise public information and meetings.

GAS TAX FUND/ROAD MAINTENANCE AND REHABILITATION ACCOUNT

The City receives a portion of the Highway User's Tax (Gas Tax) money from the State. These funds are required to be expended on certain types of street and road programs and are legally required to be segregated.

The City estimates receiving revenues from the State of approximately \$119,560 in both Fiscal Years 2025-2026 and 2026-2027, respectively. These amounts include the Proposition 42 monies, which were used for transportation and eliminated and swapped for Gas Tax monies in the Gasoline Excise Tax Swap of 2010. The remaining funds are provided through a transfer from the General Fund contingency reserve to meet the City's maintenance of effort obligation.

The City estimates receiving additional revenues from the State of approximately \$107,000 in both Fiscal Years 2025-2026 and 2026-2027, respectively. These additional revenues are from the Road Maintenance and Rehabilitation Account (RMRA) which allocates revenue from the Road Repair and Accountability Act of 2017 to local streets and roads and other transportation uses. These funds are transferred to the General Fund to pay for street repairs.

**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	ADOPTED 2025-2026	ADOPTED 2026-2027
<u>STREET MAINTENANCE</u>						
20-5845-1000	SALARIES - PERMANENT	151,350	127,952	202,900	142,220	148,230
20-5845-1200	EMPLOYEE BENEFITS	104,456	50,371	66,520	58,750	61,560
20-5845-1205	WORKERS' COMPENSATION	44,491	6,738	10,230	7,630	7,980
20-5845-1300	SALARIES -SEASONAL	-	73	-	-	-
20-5845-1400	OVERTIME SALARIES	3,262	2,291	1,380	2,070	2,070
	EMPLOYEE SERVICES	303,559	187,426	281,030	210,670	219,840
20-5845-2000	BUILDING MAINT & REPAIR	1	36	450	470	470
20-5845-2100	EQUIP/RADIO MAINT & REPAIR	269	93	420	420	420
20-5845-2131	VEHICLE MATERIALS & SUPPLIES	1,722	2,233	2,690	2,160	2,230
20-5845-2200	GENERAL MAINT & REPAIR	1,062	1,476	1,200	1,800	1,800
20-5845-2300	OPERATING SUPPLIES	5,921	1,980	5,740	9,730	9,730
20-5845-2400	UNIFORMS	498	641	700	700	700
20-5845-2600	SMALL TOOLS & EQUIPMENT	1,194	609	1,580	1,760	1,610
20-5845-2800	GAS & OIL	2,536	2,579	2,090	2,090	2,090
20-5845-3300	UTILITIES	938	941	940	500	500
20-5845-3400	TELEPHONE	588	367	2,000	440	440
20-5845-3600	PROPERTY/EQUIPMENT RENTAL	1,801	623	2,000	2,090	2,090
20-5845-3700	MEMBERSHIPS/SUBSCRIPTIONS	37	55	100	100	100
20-5845-3800	MEETINGS/TRAVEL	6	-	40	40	40
20-5845-3801	TRAINING	333	140	80	90	90
20-5845-3900	AUTO ALLOWANCE	970	1,126	440	1,780	1,780
20-5845-4800	ASSESSMENTS	67	41	100	100	100
	MAINTENANCE & OPERATIONS	17,942	12,941	20,570	24,270	24,190
20-5845-3200	CONTRACTUAL SERVICES	100,188	68,867	80,885	283,340	150,990
	STREET MAINTENANCE	421,688	269,233	382,485	518,280	395,020
<u>STREET LIGHTS, SIGNS</u>						
20-5846-1000	SALARIES - PERMANENT	37,617	51,587	35,540	26,390	26,880
20-5846-1200	EMPLOYEE BENEFITS	19,391	19,773	15,950	11,490	11,900
20-5846-1205	WORKERS' COMPENSATION	1,521	1,943	1,600	1,280	1,320
20-5846-1400	OVERTIME	730	197	1,100	1,000	1,000
	EMPLOYEE SERVICES	59,259	73,500	54,190	40,160	41,100
20-5846-2000	BUILDING MAINT & REPAIR	0	26	320	340	340
20-5846-2100	EQUIPMENT MAINTENANCE & REPAIR	67	46	310	310	310
20-5846-2131	VEHICLE MATERIALS & SUPPLIES	1,243	1,612	1,950	1,560	1,610
20-5846-2200	GENERAL MAINT & REPAIR	26,117	38,563	51,800	56,800	56,800
20-5846-2300	OPERATING SUPPLIES	593	1,231	1,640	3,180	3,180
20-5846-2400	UNIFORMS	359	463	500	500	500
20-5846-2600	SMALL TOOLS & EQUIPMENT	390	422	200	10,200	200
20-5846-2800	GAS & OIL	1,832	1,863	2,000	1,510	1,510
20-5846-3300	UTILITIES	34,992	36,610	30,000	34,000	34,000
20-5846-3400	TELEPHONE	339	166	500	390	390
20-5846-3600	PROPERTY/EQUIPMENT RENTAL	192	191	260	280	280
20-5846-3700	MEMBERSHIPS/SUBSCRIPTIONS	27	40	70	80	80
20-5846-3800	MEETINGS & TRAVEL	5	20	30	30	30
20-5846-3801	TRAINING & EDUCATION	241	101	60	70	70
20-5846-3900	AUTO ALLOWANCE	92	97	320	460	460
20-5846-4800	ASSESSMENTS	48	30	50	100	100
	MAINTENANCE & OPERATIONS	66,537	81,482	90,010	109,810	99,860
20-5846-3200	CONTRACTUAL SERVICES	35,284	19,875	69,650	54,660	56,300
	STREET LIGHTS, SIGNS	161,080	174,857	213,850	204,630	197,260
<u>STREET LANDSCAPING</u>						
20-5847-1000	SALARIES - PERMANENT	41,547	55,734	41,780	35,150	36,460

**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	ADOPTED 2025-2026	ADOPTED 2026-2027
20-5847-1200	EMPLOYEE BENEFITS	17,762	20,194	17,460	15,910	16,540
20-5847-1205	WORKERS' COMPENSATION	2,171	2,557	2,450	2,150	2,290
20-5847-1400	OVERTIME	2,606	876	750	770	770
	EMPLOYEE SERVICES	64,085	79,362	62,440	53,980	56,060
20-5847-2000	BUILDING MAINT & REPAIR	0	18	220	240	240
20-5847-2100	EQUIP/RADIO MAINT & REPAIR	199	230	210	210	210
20-5847-2131	VEHICLE MATERIALS & SUPPLIES	861	1,116	1,350	1,080	1,080
20-5847-2200	GENERAL MAINT & REPAIR	6,159	23	4,320	4,320	4,320
20-5847-2300	OPERATING SUPPLIES	1,472	1,864	830	1,010	1,010
20-5847-2400	UNIFORMS	249	321	350	350	350
20-5847-2600	SMALL TOOLS & EQUIPMENT	377	292	140	640	640
20-5847-2800	GAS & OIL	1,268	1,290	1,050	1,050	1,050
20-5847-3300	UTILITIES	66,099	67,256	75,000	85,000	85,000
20-5847-3400	TELEPHONE	245	125	220	220	220
20-5847-3600	PROPERTY/EQUIPMENT RENTAL	133	132	180	190	190
20-5847-3700	MEMBERSHIPS/SUBSCRIPTIONS	18	27	50	50	50
20-5847-3800	MEETINGS & TRAVEL	3	-	20	20	20
20-5847-3801	TRAINING & EDUCATION	167	70	40	50	50
20-5847-3900	AUTO ALLOWANCE	208	218	220	320	320
20-5847-4800	ASSESSMENTS	33	21	50	220	220
	MAINTENANCE & OPERATIONS	77,491	73,005	84,250	94,970	94,970
20-5847-3200	CONTRACTUAL SERVICES	130,744	162,516	159,490	159,500	164,290
	STREET LANDSCAPING	272,320	314,882	306,180	308,450	315,320

OPEN SPACE FUND

The City Council is committed to the acquisition and maintenance of open space in Del Mar, and believes open space is vital in perpetuating the village character of the City as well as providing recreational areas for residents and visitors.

Revenue sources include fees charged for facility use permits and forty percent of the pari-mutuel activity from the 22nd District Agricultural Association. The remaining funds are the result of a transfer from the General Fund.

Programs include Beach and Park maintenance, and the Powerhouse Community Center operations. The Open Space Fund also accumulates reserves for future open space acquisition.

**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	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>BEACH MAINTENANCE</u>					
21-5834-1000	SALARIES - PERMANENT	54,118	85,232	105,260	83,420	87,270
21-5834-1200	EMPLOYEE BENEFITS	22,779	34,069	37,800	57,140	60,150
21-5834-1205	WORKERS' COMPENSATION	14,913	13,436	23,420	21,770	22,820
21-5834-1300	SALARIES - SEASONAL	136,052	90,971	120,380	137,750	144,070
21-5834-1400	OVERTIME	9,861	9,201	9,690	9,690	9,690
	EMPLOYEE SERVICES	237,724	232,909	296,550	309,770	324,000
21-5834-2000	BUILDING MAINT & REPAIR	506	36	450	480	480
21-5834-2100	EQUIP/RADIO MAINT & REPAIR	743	64	420	420	420
21-5834-2131	VEHICLE MATERIALS & SUPPLIES	9,156	21,204	18,440	18,230	18,290
21-5834-2200	GENERAL MAINT & REPAIR	1,203	5,202	2,820	3,150	3,150
21-5834-2300	OPERATING SUPPLIES	54,441	22,783	50,000	50,070	50,070
21-5834-2400	UNIFORMS	498	641	700	700	700
21-5834-2600	SMALL TOOLS & EQUIPMENT	747	688	280	440	280
21-5834-2800	GAS & OIL	2,536	2,579	3,000	2,090	2,090
21-5834-3300	UTILITIES	29,276	34,844	33,000	49,900	49,900
21-5834-3400	TELEPHONE	463	223	450	400	400
21-5834-3600	PROPERTY/EQUIPMENT RENTAL	266	265	350	390	390
21-5834-3700	MEMBERSHIP & SUBSCRIPTIONS	37	55	100	100	100
21-5834-3800	MEETINGS & TRAVEL	6	-	40	40	40
21-5834-3801	TRAINING & EDUCATION	333	140	80	90	90
21-5834-3900	AUTO ALLOWANCE	208	218	440	630	630
21-5834-4800	ASSESSMENTS	67	41	70	220	220
	MAINTENANCE & OPERATIONS	100,486	88,985	110,640	127,350	127,250
21-5834-3200	CONTRACTUAL SERVICES	25,193	12,579	44,489	44,450	45,780
	BEACH MAINTENANCE	363,402	334,473	451,679	481,570	497,030
	<u>POWERHOUSE OPERATIONS</u>					
21-5635-1000	SALARIES	204,405	219,667	227,620	234,050	247,770
21-5635-1200	EMPLOYEE BENEFITS	67,233	74,055	85,520	126,110	133,270
21-5635-1205	WORKERS' COMPENSATION	14,651	15,537	14,330	14,200	14,650
21-5635-1300	SALARIES - SEASONAL	49,994	53,264	84,000	75,000	75,000
21-5635-1400	OVERTIME	4,482	5,354	4,000	4,000	4,000
	EMPLOYEE SERVICES	340,765	367,876	415,470	453,360	474,690
21-5635-2000	BUILDING MAINT & REPAIR	1,127	1,382	2,500	2,500	2,500
21-5635-2100	EQUIPMENT MAINTENANCE/REPAIR	1,379	-	1,660	1,660	1,660
21-5635-2131	VEHICLE MATERIALS/SUPPLIES	835	1,045	1,650	1,650	1,650
21-5635-2300	OPERATING SUPPLIES	8,439	8,808	18,600	14,650	14,650
21-5635-2380	FURNISHINGS	152	7,472	1,000	1,000	1,000
21-5635-2400	UNIFORMS	316	867	1,900	1,100	1,100
21-5635-2600	SMALL TOOLS & EQUIPMENT	2,135	9,682	5,200	5,200	5,200
21-5635-2800	GAS & OIL	-	-	1,200	1,550	1,550
21-5635-3000	ADVERTISING, PRINTING, PUBLIC.	47	-	-	-	-
21-5635-3300	UTILITIES	3,868	16,729	22,000	21,500	21,500
21-5635-3400	TELEPHONE	2,171	3,060	3,440	3,200	3,200
21-5635-3600	EQUIPMENT RENTAL	880	880	1,110	1,060	1,060
21-5635-3900	AUTO ALLOWANCE	924	970	960	960	960
	MAINTENANCE & OPERATIONS	22,273	50,897	61,220	56,030	56,030
21-5635-3200	CONTRACTUAL SERVICES	16,553	7,796	12,509	9,480	9,480
	POWERHOUSE OPERATIONS	379,591	426,569	489,199	518,870	540,200
	<u>PARK MAINTENANCE</u>					
21-5848-1000	SALARIES - PERMANENT	43,860	62,719	89,920	55,130	57,730
21-5848-1200	EMPLOYEE BENEFITS	16,276	23,816	25,750	31,710	33,290
21-5848-1205	WORKERS' COMPENSATION	2,609	3,923	4,550	3,930	4,180
21-5848-1300	SALARIES - SEASONAL	-	97	-	-	-
21-5848-1400	OVERTIME	993	2,167	920	920	920
	EMPLOYEE SERVICES	63,738	92,721	121,140	91,690	96,120
21-5848-2000	BUILDING MAINTENANCE & REPAIR	27	36	450	480	480

**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	ADOPTED 2025-2026	ADOPTED 2026-2027
21-5848-2100	EQUIPMENT MAINTENANCE & REPAIR	14	64	420	420	420
21-5848-2131	VEHICLE MATERIALS & SUPPLIES	1,722	2,426	2,380	2,160	2,160
21-5848-2200	GENERAL MAINT & REPAIR	8,789	14,677	21,600	22,680	22,680
21-5848-2300	OPERATING SUPPLIES	13,855	48,171	10,640	27,930	27,930
21-5848-2400	UNIFORMS	498	641	700	700	700
21-5848-2600	SMALL TOOLS AND EQUIPMENT	540	729	280	570	280
21-5848-2800	GAS & OIL	2,536	2,579	4,200	2,090	2,090
21-5848-3300	UTILITIES	57,310	54,776	60,000	80,000	80,000
21-5848-3400	TELEPHONE	463	223	450	450	450
21-5848-3600	PROPERTY & EQUIPMENT RENTAL	266	265	300	380	380
21-5848-3700	MEMBERSHIP & SUBSCRIPTION	37	800	100	100	100
21-5848-3800	MEETING & TRAVEL	6	-	30	40	40
21-5848-3801	TRAINING & EDUCATION	333	140	380	400	400
21-5848-3900	AUTO ALLOWANCE	208	218	440	630	630
21-5848-4800	ASSESSMENTS	67	41	70	220	220
	MAINTENANCE & OPERATIONS	86,671	125,788	102,440	139,250	138,960
21-5848-3200	CONTRACTUAL SERVICES	158,708	215,833	270,130	284,850	343,400
	PARK MAINTENANCE	309,117	434,342	493,710	515,790	578,480
TOTAL OPEN SPACE FUND		1,052,109	1,195,384	1,434,588	1,516,230	1,615,710

SUPPLEMENTAL LAW ENFORCEMENT FUND

Passed by the State Legislature during the 1996 Session, AB 3229 (Brulte) distributes money to counties and cities to fund certain supplemental law enforcement activities. Allowable costs include the purchase of certain equipment to aid in law enforcement; activities to address problems created by gangs; and community policing.

Prior to Fiscal Year 2020-2021, Del Mar used these funds to provide for additional patrol service during the busy summer months. These funds also provided a substantial contribution to the cost of the Park Ranger, a Del Mar employee whose focus is in the beach and park areas. The remaining expenditures were funded through a transfer from the General Fund.

Effective Fiscal Year 2020-2021, the Park Ranger program was eliminated, and the Beach and Community Patrol program was transferred to the Parking Enforcement program. The Supplemental Law Enforcement funds are now transferred to the General Fund to fund a portion of Law Enforcement program.

REGIONAL COMMUNICATIONS FUND

This fund accounts for revenue received by the City of Del Mar residents to maintain its portion of the San Diego County and Imperial County Regional Communications System as well as the costs associated with the system.

In 1995, the City entered into an agreement to participate in the regional communication system. This 800 MHz system is primarily used by public safety personnel. Del Mar voters approved an assessment on their property tax in 1998 to pay for the implementation of the system infrastructure.

The original RCS, which provides 800 MHz radio communication, became operational in 1998 and reached the manufacturer's "end of life" in December 2012. In 2014, the City Council entered into an agreement with the County to participate in the Next Generation Regional Communication System (NextGen RCS), which is a radio system used by the City's Sheriff, Fire, Lifeguard, and Public Works personnel to communicate.

Revenue collected is used to pay for the debt service on the equipment lease purchase and the City's share of the infrastructure. Expenditures are supplemented by a transfer from the General Fund.

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

FUND: 23 REGIONAL COMMUNICATIONS

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>800 MHZ</u>					
23-5740-3200	CONTRACTUAL SERVICES	26,345	29,906	36,000	36,000	36,000
	800 MHZ	26,345	29,906	36,000	36,000	36,000
	<u>DEBT SERVICE</u>					
23-5900-4500	DEBT INTEREST	1,523	1,158	1,350	690	-
23-5900-4600	DEBT PRINCIPAL	13,092	13,457	23,900	24,560	-
	DEBT SERVICE	14,615	14,615	25,250	25,250	-
	TOTAL REGIONAL COMMUNICATIONS	40,960	44,521	61,250	61,250	36,000

GRANTS FUND

This fund accounts for revenue received for non-capital project grants and tracks eligible costs used for General Fund operations.

Grants revenue collected in the past have been from the State Homeland Security and the Urban Area Security Initiative and are used to purchase fire equipment and supplies.

**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	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>FIRE PROTECTION</u>					
24-5730-2110	COUNTY SERVICE AREA 17 (CSA-17)	47,176	56,945	51,470	59,000	59,000
24-5730-2400	UNIFORMS	7,234	-	-	-	-
24-5730-2600	SMALL TOOLS & EQUIPMENT	-	10,082	7,200	-	-
24-5730-5904	COMMUNITY EMERGENCY RESPONSE	980	1,464	2,500	2,500	2,500
24-5781-2600	STATE HOMELAND SECURITY GRANT	14,362	-	6,352	-	-
	FIRE PROTECTION	69,752	68,491	67,522	61,500	61,500
TOTAL GRANTS		69,752	68,491	67,522	61,500	61,500

HOUSING FUND

This fund accounts for revenue received for housing in-lieu fees to be used for the purpose of providing funding assistance for affordable housing.

Three housing-related fees contribute to the fund including: 1) In-Lieu Housing Mitigation Fees that are charged for new condominium construction or conversions based on a rate per square foot of habitable area (DMMC Chapter 24.21); 2) In-Lieu Housing Mitigation Fees that are charged for new lots created through the subdivision process based on a rate per lot created (DMMC Chapter 24.21); and 3) Housing Reduction Fees are charged based on a rate per each unit removed from a site. Due to 2020-21 State Housing law, namely Senate Bill (SB) 330 and SB 8, that prevents the City from approving a reduction in housing units on a site, the City is unable to collect its Housing Reduction Fee until January 1, 2030.

Housing in-lieu fees are administered by the City and are used for the purpose of providing funding assistance for the provision of affordable housing units consistent with the goals and policies contained in the Housing Element of the Community Plan.

Originally established in 2019, the Housing Reserve is a designated account within the Housing Assistance Fund. The Housing Reserve is intended to assist in the development of new affordable housing and is entirely funded by the City General Fund.

**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	ADOPTED 2025-2026	ADOPTED 2026-2027
FUND 25	<u>HOUSING</u>					
25-5540-4900	RENTAL SUBSIDY	87,143	45,684	57,240	61,660	61,660
	MAINTENANCE & OPERATIONS	87,143	45,684	57,240	61,660	61,660
25-5540-3200	CONTRACTUAL SERVICES	14,000	-	-	-	-
	CONTRACTUAL SERVICES	14,000	-	-	-	-
	TOTAL HOUSING	101,143	45,684	57,240	61,660	61,660

AB 939 FUND

This fund accounts for revenue received through the City's solid waste franchise agreement. Funds are spent on implementing the countywide integrated waste management plan and program which include education, outreach, and recycling programs designated towards both the residential and commercial sections.

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

FUND: 26 AB 939

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
FUND 26	<u>AB 939 REIMBURSEMENT</u>					
26-5225-1000	SALARIES - PERMANENT	16,831	28,159	29,200	32,170	34,790
26-5225-1200	EMPLOYEE BENEFITS	3,790	5,161	4,930	8,600	9,260
26-5225-1205	WORKERS' COMPENSATION	158	447	1,000	1,100	1,190
	EMPLOYEE SERVICES	20,779	33,767	35,130	41,870	45,240
26-5225-2300	OPERATING SUPPLIES	5,510	-	5,150	5,000	5,000
26-5225-3400	TELEPHONE	88	138	150	150	150
26-5225-3900	AUTO ALLOWANCE	564	910	960	960	960
	MAINTENANCE & OPERATIONS	6,162	1,048	6,260	6,110	6,110
26-5225-3200	CONTRACTUAL SERVICES	9,049	30,033	77,500	47,500	12,500
	TOTAL AB 939	35,989	64,849	118,890	95,480	63,850

PUBLIC, EDUCATION, AND GOVERNMENT (PEG) FEE FUND

This fund accounts for revenue received through the City's local cable company agreement to provide television production equipment, airtime on local cable system, and to televise public information and meetings.

In order to purchase the new TV Studio equipment for the new City Hall/Town Hall, funds were transferred from the CIP Reserve Fund. Excess PEG fee revenue will be used to reimburse the CIP Reserve Fund.

**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	ADOPTED 2025-2026	ADOPTED 2026-2027
27-5211-2300	OPERATING SUPPLIES	7,875	-	13,500	1,200	-
27-5211-3300	UTILITIES	10,635	10,736	10,700	10,700	10,700
	MAINTENANCE & OPERATIONS	18,510	10,736	24,200	11,900	10,700
27-5211-3200	CONTRACTUAL SERVICES	-	-	7,000	-	-
27-5211-5300	MACHINERY & EQUIPMENT	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
	TOTAL PEG FUND	18,510	10,736	31,200	11,900	10,700

Internal Service Fund

INTERNAL SERVICE FUND

An internal service fund is used to account for the City's internal business-type activity. Internal business-type activities transpire when benefits are provided to other funds or departments and those entities are charged for the service.

In Fiscal Year 2003-2004, Del Mar became self-insured for workers' compensation to achieve cost savings and management control. All expenditures related to workers' compensation are paid from the internal service fund. Each department is charged for the cost of the program, which results in revenue for the fund.

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	-	-	-	-	-
Maintenance & Operations	356,803	213,759	266,000	295,250	330,450
Contractual Services	23,921	47,854	38,000	27,500	27,500
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	380,724	261,612	304,000	322,750	357,950
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>WORKERS' COMPENSATION</u>					
50-5420-4000	INSURANCE	152,475	152,075	186,000	215,250	250,450
50-5420-4300	CLAIMS	204,328	61,684	80,000	80,000	80,000
	MAINTENANCE & OPERATIONS	356,803	213,759	266,000	295,250	330,450
50-5420-3200	CONTRACTUAL SERVICES	23,921	47,854	38,000	27,500	27,500
	WORKERS' COMPENSATION	380,724	261,612	304,000	322,750	357,950

CAPITAL PROJECT FUNDS

Capital projects are accounted for in the Open Space and Capital Improvement Project Funds and include projects funded by TransNet II Funds and Measure Q Funds.

Capital project funds are used to account for the acquisition and construction of major capital facilities. The City maintains a ten-year project planning list to ensure continuing maintenance of the City's infrastructure. Transfers from the General Fund contingency reserve provide the basic funding for most capital projects.

A scenic view of a coastal park. In the foreground, there is a lush green lawn. A large, mature tree with dense green foliage stands prominently on the right side. To the left of the tree, there are several large, light-colored rocks and a wooden bench. A rope railing runs along the edge of the park, overlooking the ocean. The ocean is a vibrant blue, and the sky is a clear, bright blue with scattered white clouds. The overall atmosphere is peaceful and natural.

OPEN SPACE CAPITAL PROJECTS

Capital project funds are used to account for the acquisition and construction of major capital facilities in the open space areas of the City.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
<u>CAPITAL PROJECTS</u>						
21-7000-7005	PH TRELLIS/DECK/SKYLIGHTS	-	-	66,000	-	-
21-7000-7007	RIVERPATH DEL MAR*	136,508	99,849	1,418,673	-	-
21-7000-7008	29TH ST SEA WALL AND BEACH ACCESS	-	-	50,000	50,000	1,300,000
21-7000-7027	MAJOR ARTERIAL MEDIAN IMPROV	-	-	115,000	-	-
21-7000-7040	20TH & 25TH ST LIFEGUARD TOWER	-	20,650	-	-	-
21-7000-7042	17TH ST BEACH AND SAFETY CENTER	68,296	3,577	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	-	-
21-7000-7055	POWERHOUSE REPAIRS/IMPROV	-	-	31,000	-	-
TOTAL OPEN SPACE CAPITAL PROJECTS		584,768	146,197	1,807,398	50,000	1,300,000

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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
HUD Grant	\$668,636	\$-	\$-	\$-	\$668,636
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	\$1,393,636	\$-	\$-	\$1,300,000	\$2,693,636

*\$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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
OPEN SPACE/ GENERAL FUND	\$162,000	\$50,000	\$1,265,000	\$-	\$1,477,000
IN-LIEU DEPOSIT	-	-	35,000	-	35,000
TOTAL	\$162,000	\$50,000	\$1,300,000	\$-	\$1,512,000

**OPEN SPACE CIP
MAJOR ARTERIAL MEDIAN IMPROVEMENTS**

21-7000-7027

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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
OPEN SPACE/ GENERAL FUND	\$104,150	\$-	\$-	\$1,810,000	\$1,914,150
TOTAL	\$104,150	\$-	\$-	\$1,810,000	\$1,914,150

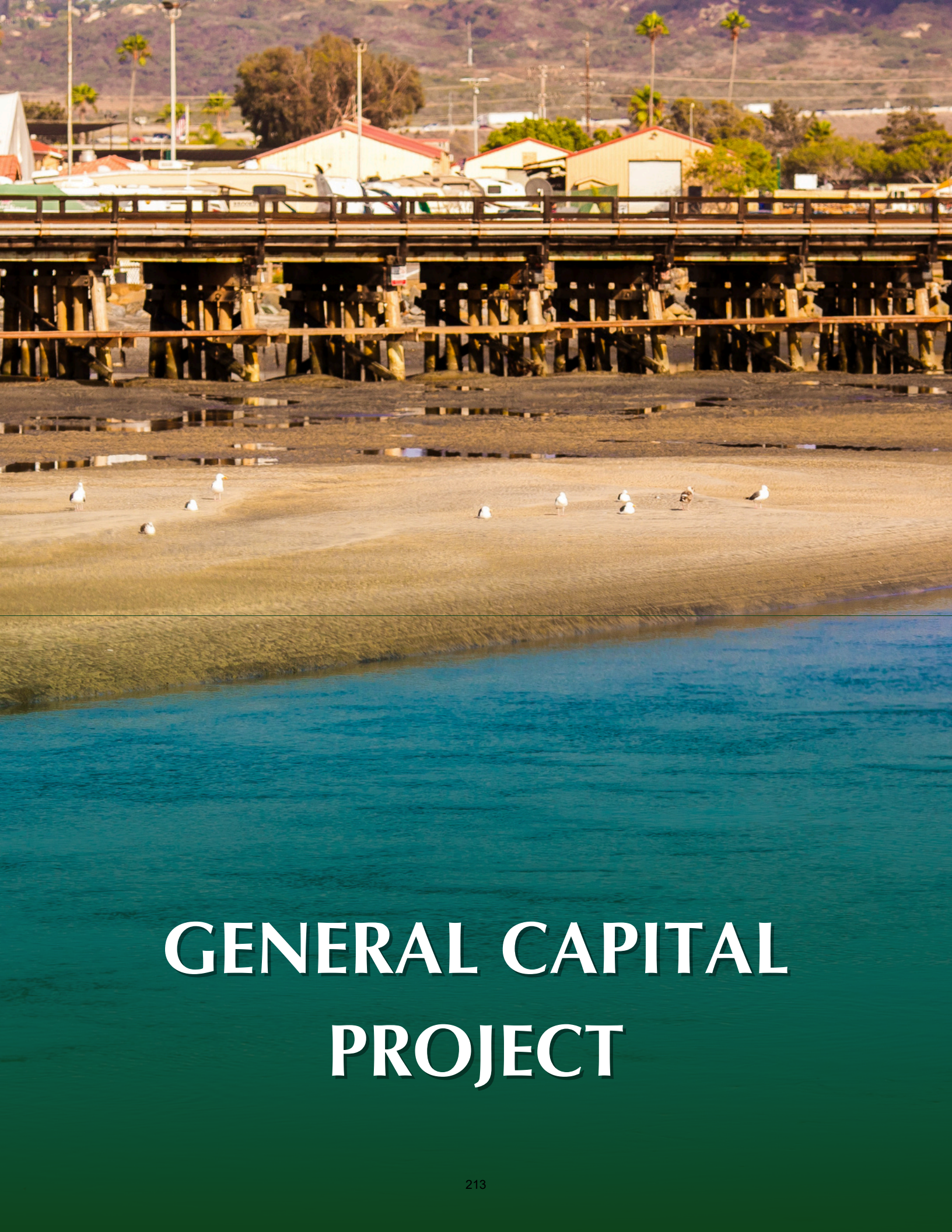
A scenic view of a coastline. In the foreground, there is a large, vibrant green plant with long, pointed leaves. To the right, a tall palm tree trunk is visible. The middle ground shows a green lawn, a paved area, and a green structure. In the background, the blue ocean meets a white sky at the horizon. The text "OPEN SPACE CAPITAL PROJECTS 10-YEAR PLAN" is overlaid in white, bold, sans-serif font.

**OPEN SPACE
CAPITAL PROJECTS
10-YEAR PLAN**

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	CONT APPN	ADOPTED 2025-2026	ADOPTED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029	PROJECTED 2029-2030
<u>CAPITAL IMPROVEMENT PROJECTS</u>							
21-7000-7007	RIVERPATH DEL MAR	1,393,636	-	-			
21-7000-7008	29TH ST SEA WALL & BEACH ACCESS	162,000	50,000	1,300,000			
21-7000-7027	MAJOR ARTERIAL MEDIAN IMPROV	104,150	-	-	410,000	410,000	410,000
21-7000-7042	17TH ST BEACH AND SAFETY CENTER		-	-			
21-7000-7051	20TH ST LIFEGUARD DRIVEWAY DESIGN		-	-			
21-7000-7055	POWERHOUSE REPAIRS/IMPROV		-	-			
21-7000-70XX	SHORES PROPERTY IMPROVEMENTS		-	-			
21-7000-70XX	NORTH BEACH LIFEGUARD TOWER IMPROV		-	-			1,250,000
CAPITAL IMPROVEMENT PROJECTS		1,659,786	50,000	1,300,000	410,000	410,000	1,660,000

ACCOUNT	DESCRIPTION	CONT APPN	PROJECTED 2030-2031	PROJECTED 2031-2032	PROJECTED 2032-2033	PROJECTED 2033-2034	PROJECTED 2034-2035
<u>CAPITAL IMPROVEMENT PROJECTS</u>							
21-7000-7007	RIVERPATH DEL MAR						
21-7000-7008	29TH ST SEA WALL & BEACH ACCESS						
21-7000-7027	MAJOR ARTERIAL MEDIAN IMPROV		410,000				
21-7000-7042	17TH ST BEACH AND SAFETY CENTER						
21-7000-7051	20TH ST LIFEGUARD DRIVEWAY DESIGN						
21-7000-7055	POWERHOUSE REPAIRS/IMPROV						
21-7000-70XX	SHORES PROPERTY IMPROVEMENTS						
21-7000-70XX	NORTH BEACH LIFEGUARD TOWER IMPROV		1,250,000				
CAPITAL IMPROVEMENT PROJECTS		-	1,660,000	-	-	-	-



GENERAL CAPITAL PROJECT

Capital project funds are used to account for the acquisition and construction of major capital facilities.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ADOPTED	ADOPTED
		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
40-5900-4500	DEBT INTEREST	457,578	444,285	457,580	444,260	458,650
40-5900-4600	DEBT PRINCIPAL	403,731	416,812	403,730	416,400	401,770
40-5900-4750	COST OF ISSUANCE	42,974	41,763	42,980	39,220	37,890
	DEBT SERVICE	904,283	902,860	904,290	899,880	898,310
40-7000-7009	ANNUAL PAVEMENT REHABILITATION	52,604	266,431	769,580	-	-
40-7000-7010	MAJOR FACILITIES REPAIRS/IMPROVEMENTS	86,251	176,623	189,973	-	-
40-7000-7011	CDM BRIDGE OVER SAN DIEGUITO	389,784	1,208,996	2,835,764	1,170,000	15,000,000
40-7000-7012	PUBLIC WORKS BUILDING IMPROVEMENTS	30,692	954	-	-	-
40-7000-7026	JDB ER BLUFF REPAIRS	-	34,753	331,360	700,000	-
40-7000-7036	TORREY PINES BRIDGE	99,494	-	-	-	-
40-7000-7041	MAJOR ARTERIAL BIKE ROUTE REPAIRS	-	85,274	89,726	-	-
40-7000-7047	HOSKA AVE ALLEY DEVELOPMENT	11,807	53,117	588,175	-	-
40-7000-7048	SAN DIEGUITO DR DEVELOPMENT DESIGN	48,100	231,853	7,347	1,080,000	-
40-7000-7049	SIGNALIZED INTERSECTION TRAFFIC BACKUP	40,026	24,713	-	-	-
40-7000-7053	BEACH COLONY PEDESTRIAN IMPROV	18,241	147,485	-	-	-
40-7000-7056	SMALL AREA PAVEMENT REPAIRS	132,190	-	60,000	-	-
40-7000-7057	CITYWIDE BRIDGE REPAIRS	-	-	100,000	-	-
40-7000-7058	JDB PAVEMENT IMPROVEMENTS	-	-	-	1,757,750	-
40-7000-XXXX	STRATFORD CT PAVEMENT IMPROVEMENTS	-	-	-	-	727,750
	CAPITAL PROJECTS	909,191	2,230,198	4,971,925	4,707,750	15,727,750
	TOTAL GENERAL CAPITAL PROJECTS	1,813,474	3,133,058	5,876,215	5,607,630	16,626,060

Capital project funds are used to account for the acquisition and construction of major capital facilities. TransNet Fund also accounts for a note payable through San Deigo Association of Governments (SANDAG) debt financing program for its Sidewalk, Street, and Drainage Project.

FUND: 44 TRANSNET FUND

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ADOPTED	ADOPTED
		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
44-5900-4500	DEBT INTEREST	-	-	-	-	-
44-5900-4600	DEBT PRINCIPAL	-	-	-	-	-
	DEBT SERVICE	-	-	-	-	-
44-7000-7009	PAVEMENT REHABILITATION	-	49,066	578,000	131,000	135,000
44-7000-7011	CDM BRIDGE OVER SAN DIEGUITO	-	-	-	-	-
44-7000-7050	BEACH COLONY PEDESTRIAN IMPROVEMENT	-	46,930	-	-	-
	CAPITAL PROJECTS	-	95,996	578,000	131,000	135,000
	TOTAL TRANSNET CAPITAL PROJECTS	-	95,996	578,000	131,000	135,000

**GENERAL CIP; MEASURE Q; TRANSNET; SB1 (RMRA); SLFRF; RTCIPXX-7000-7009
JIMMY DURANTE BLVD PAVEMENT IMPROVEMENTS**

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 lane 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 early 2026 and be completed before summer 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 Nos. 25, 26.

FUNDING SOURCE	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED 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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED 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

**GENERAL CIP; MEASURE Q; TRANSNET; SB1 (RMRA)
CREST CANYON PAVEMENT IMPROVEMENTS**

XX-7000-7009

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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED 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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
HIGHWAY BRIDGE PROGRAM – FEDERAL (88.53%)	\$1,159,051	\$1,035,800	\$13,279,500	\$45,858,540	\$61,332,891
COUNTY OF SAN DIEGO – LOCAL MATCH (11.47%)	150,167	134,200	1,720,500	3,292,944	5,297,811
FUNDING GAP	-	-	-	2,648,516	2,648,516
TOTAL	\$1,309,218	\$1,170,000	\$15,000,000	\$51,800,000	\$69,279,218

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 October 2025 through February 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. 39.

FUNDING SOURCE	CARRYOVER FY 2024-25	ADOPTED FY 2025- 26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
GENERAL FUND	\$184,024	\$500,000	\$-	\$-	\$684,024
GENERAL FUND/ INSURANCE REIMB	-	200,000	-	-	200,000
CLEAN WATER/ GENERAL FUND	-	390,000	-	-	390,000
TOTAL	\$184,024	\$1,090,000	\$-	\$-	\$1,274,024

**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 in either FY 2025-2026 or FY 2026-2027 pending coordination with the undergrounding project (Crest Canyon - UUD X1A).

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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
GENERAL FUND	\$816	\$161,000	\$-	\$-	\$161,816
CIP RESERVE	-	900,000	-	-	900,000
ASSESSMENT DISTRICT	-	19,000*	-	-	19,000
TOTAL	\$816	\$1,080,000	\$-	\$-	\$1,080,816

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

**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	ADOPTED 2025-2026	ADOPTED 2026-2027
<u>CAPITAL IMPROVEMENT PROJECTS</u>						
02-7000-7001	UNDERGROUNDING PROJECT-GENERAL	65,750	96,237	326,263	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	22,760	-
02-7000-7203	UUD-X1A CREST CANYON	390,254	470,474	6,991,052	4,974,850	2,717,080
02-7000-7204	UUD-1B STRATFORD CRT NORTH	1,556	142,174	450,644	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	-	-
02-7000-XXXX	UUD - 25TH STREET	-	-	-	100,000	-
02-7000-7009	PAVEMENT REHABILITATION	-	75,000	91,000	45,500	47,250
	DEBT SERVICE				166,500	1,442,360
TOTAL TRANSNET CAPITAL IMPROVEMENT PROJECTS		1,325,555	1,174,333	15,216,225	6,005,750	9,049,230

**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 is on-going for UUD 1B, and design will begin on UUD 25th Street. Construction is anticipated in FY 2026-2027 for UUD 1B.

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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
MEASURE Q	\$219,732	\$455,000	\$210,000	\$-	\$884,957
TOTAL	\$219,732	\$455,000	\$210,000	\$-	\$884,957

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 7,500 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 55 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 completed in April 2025 and homeowner service laterals were mostly completed by May 2025, with the utility companies' work anticipated for completion 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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
MEASURE Q	\$1,040,281	\$22,760	\$-	\$-	\$1,063,041
TOTAL	\$1,040,281	\$22,760	\$-	\$-	\$1,063,041

**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 12,250 linear feet of overhead conversion to 19,610 linear feet of underground trench, including 152 properties and 114 residences. Approximately 80 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 construction contract was approved in September 2025, with all phases of construction anticipated from October 2025 to May 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 No. 31.

FUNDING SOURCE	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
MEASURE Q	\$6,886,465	\$-	\$-	\$-	\$6,886,465
DEBT SERVICE	-	4,974,850	2,717,080	-	7,691,930
TOTAL	\$6,886,465	\$4,974,850	\$2,717,080	\$-	\$14,578,395

UNDERGROUNDING PROJECT – STRATFORD COURT NORTH (UUD 1B)**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 3,825 linear feet of overhead conversion 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:

The SDG&E 60% design is nearing completion with construction targeted in Fiscal Year 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 No. 32.

FUNDING SOURCE	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
MEASURE Q	\$272,286	\$-	\$365,610	\$-	\$637,896
DEBT SERVICE	-	41,140	4,266,930	-	4,308,070
TOTAL	\$272,286	\$41,140	\$4,632,540	\$-	\$4,945,966

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	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED 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.

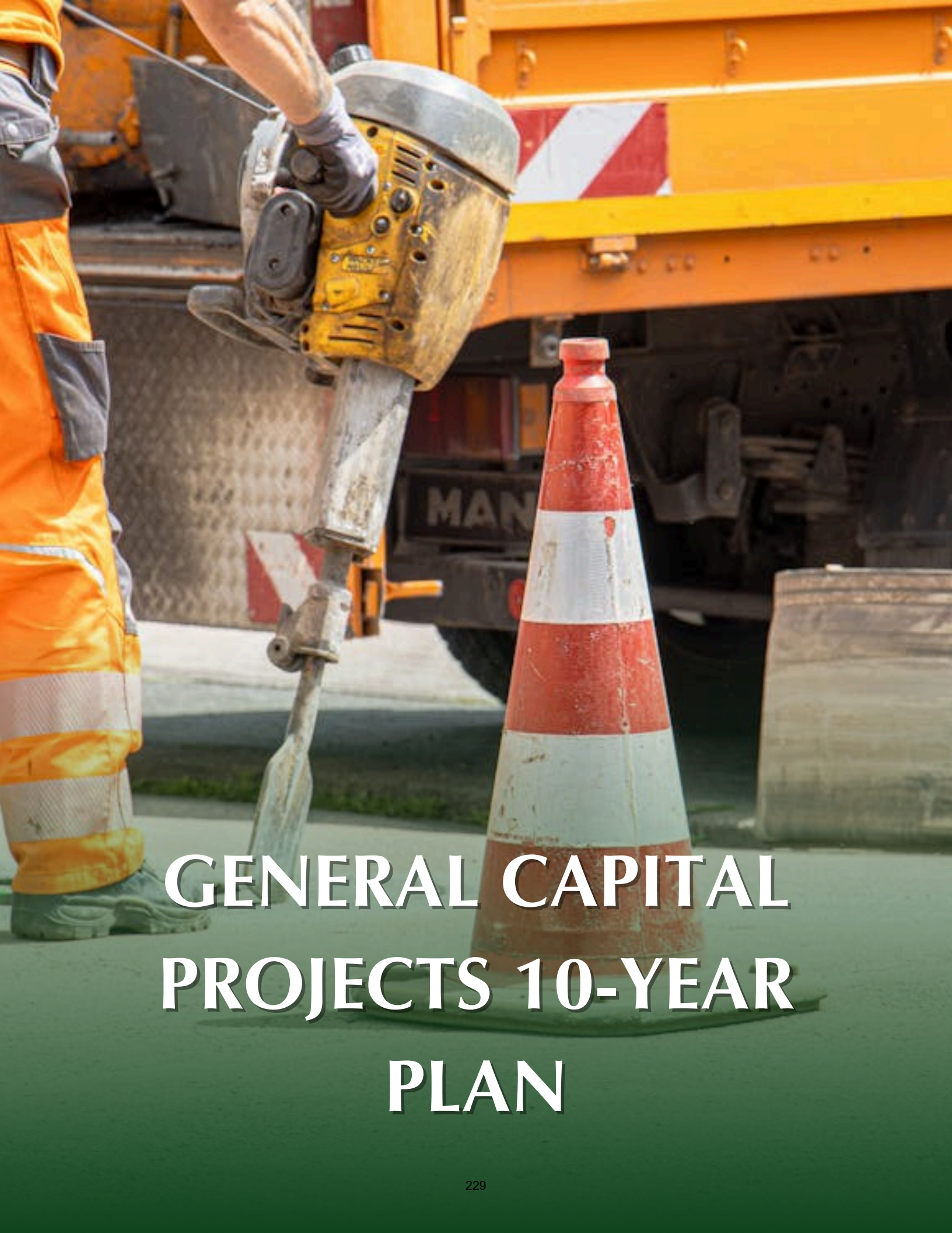
CITY COUNCIL GOALS & PRIORITIES:

Pending City Council consideration.

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

CITY OF DEL MAR
Town Hall Construction #CIEDB 16-113
Debt Service Schedule

Date	Interest	Principal	Fee	Total Debt Service
8/1/2025	211,795	444,259	39,221	695,276
2/1/2026	204,598			204,598
8/1/2026	204,598	458,653	37,889	701,140
2/1/2027	197,168			197,168
8/1/2027	197,168	473,514	36,513	707,194
2/1/2028	189,497			189,497
8/1/2028	189,497	488,855	35,092	713,444
2/1/2029	181,578			181,578
8/1/2029	181,578	504,694	33,625	719,897
2/1/2030	173,401			173,401
8/1/2030	173,401	521,046	32,111	726,559
2/1/2031	164,961			164,961
8/1/2031	164,961	537,928	30,548	733,437
2/1/2032	156,246			156,246
8/1/2032	156,246	555,357	28,934	740,538
2/1/2033	147,249			147,249
8/1/2033	147,249	573,351	27,268	747,868
2/1/2034	137,961			137,961
8/1/2034	137,961	591,927	25,548	755,437
2/1/2035	128,372			128,372
8/1/2035	128,372	611,106	23,773	763,250
2/1/2036	118,472			118,472
8/1/2036	118,472	630,906	21,939	771,317
2/1/2037	108,251			108,251
8/1/2037	108,251	651,347	20,047	779,645
2/1/2038	97,699			97,699
8/1/2038	97,699	672,451	18,092	788,242
2/1/2039	86,806			86,806
8/1/2039	86,806	694,238	16,075	797,119
2/1/2040	75,559			75,559
8/1/2040	75,559	716,731	13,992	806,283
2/1/2041	63,948			63,948
8/1/2041	63,948	739,953	11,842	815,744
2/1/2042	51,961			51,961
8/1/2042	51,961	763,928	9,622	825,511
2/1/2043	39,585			39,585
8/1/2043	39,585	788,679	7,331	835,595
2/1/2044	26,809			26,809
8/1/2044	26,809	814,232	4,965	846,005
2/1/2045	13,618			13,618
8/1/2045	13,618	840,614	2,522	856,753
Totals	4,939,271	13,073,771	476,951	18,489,993

A construction worker wearing orange safety pants and gloves is operating a yellow and grey jackhammer. The jackhammer is positioned vertically, with its bit pointing downwards. To the right of the jackhammer is a red and white striped traffic cone. In the background, there is a yellow piece of heavy machinery, possibly a truck or trailer, with a red and white striped hazard sign. The ground is a dark, possibly wet, surface. The overall scene is a construction site.

GENERAL CAPITAL PROJECTS 10-YEAR PLAN

TEN-YEAR GENERAL CAPITAL PROJECTS PLAN

ACCT # 40-7000

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	CONT APPN	ADOPTED 2025-2026	ADOPTED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029	PROJECTED 2029-2030
CAPITAL IMPROVEMENT PROJECTS							
40-7000-7009	ANNUAL PAVEMENT REHABILITATION	551,290	-	-	-	563,750	561,750
40-7000-7010	MAJOR FACILITIES REPAIRS		-	-	133,100	146,410	161,051
40-7000-7011	CDM BRIDGE OVER SAN DIEGUITO	1,309,218	1,170,000	15,000,000	30,000,000	21,800,000	
40-7000-7012	PUBLIC WORKS BUILDING IMPROVEMENTS		-	-			
40-7000-7026	JDB ER BLUFF REPAIRS	184,024	700,000	-			
40-7000-7041	MAJOR ARTERIAL BIKE ROUTE REPAIRS		-	-			
40-7000-7047	HOSKA AVE ALLEY DEVELOPMENT		-	-			
40-7000-7048	SAN DIEGUITO DR DEVELOPMENT DESIGN	816	1,080,000	-			
40-7000-7049	SIGNALIZED INTERSECTION TRAFFIC		-	-			
40-7000-7053	BEACH COLONY PEDESTRIAN IMPROV		-	-			
40-7000-7056	SMALL AREA PAVEMENT REPAIRS		-	-			
40-7000-7057	CITYWIDE BRIDGE REPAIRS		-	-			
40-7000-XXXX	REFINISH WOODEN PEDESTRIAN POLES		-	-			
40-7000-XXXX	RECONSTRUCT STORM DRAIN INLETS		-	-			
40-7000-XXXX	CROSSWALK REPLACEMENT		-	-			
40-7000-XXXX	JDB PAVEMENT IMPROVEMENTS		1,757,750	-			
40-7000-XXXX	STRATFORD CT PAVEMENT IMPROVEMENTS		-	727,750			
40-7000-XXXX	CREST CANYON PAVEMENT IMPROVEMENTS		-	-	360,750		
CAPITAL IMPROVEMENT PROJECTS		2,045,348	4,707,750	15,727,750	30,493,850	22,510,160	722,801

ACCOUNT	DESCRIPTION	CONT APPN	PROJECTED 2030-2031	PROJECTED 2031-2032	PROJECTED 2032-2033	PROJECTED 2033-2034	PROJECTED 2034-2035
CAPITAL IMPROVEMENT PROJECTS							
40-7000-7009	ANNUAL PAVEMENT REHABILITATION		559,750	557,750	555,750	553,750	551,750
40-7000-7010	MAJOR FACILITIES REPAIRS		177,156	194,872	214,359	235,795	259,374
40-7000-7011	CDM BRIDGE OVER SAN DIEGUITO						
40-7000-7012	PUBLIC WORKS BUILDING IMPROVEMENTS						
40-7000-7041	MAJOR ARTERIAL BIKE ROUTE REPAIRS						
40-7000-7047	HOSKA AVE ALLEY DEVELOPMENT						
40-7000-7048	SAN DIEGUITO DR DEVELOPMENT DESIGN						
40-7000-7049	SIGNALIZED INTERSECTION TRAFFIC						
40-7000-7053	BEACH COLONY PEDESTRIAN IMPROV						
40-7000-7056	SMALL AREA PAVEMENT REPAIRS						
40-7000-7057	CITYWIDE BRIDGE REPAIRS						
40-7000-XXXX	REFINISH WOODEN PEDESTRIAN POLES						
40-7000-XXXX	RECONSTRUCT STORM DRAIN INLETS						
40-7000-XXXX	CROSSWALK REPLACEMENT						
40-7000-XXXX	JDB PAVEMENT IMPROVEMENTS						
40-7000-XXXX	STRATFORD CT PAVEMENT IMPROVEMENTS						
40-7000-XXXX	CREST CANYON PAVEMENT IMPROVEMENTS						
CAPITAL IMPROVEMENT PROJECTS		-	736,906	752,622	770,109	789,545	811,124

TEN-YEAR MEASURE Q CAPITAL PROJECTS PLAN

ACCT # 02-7000

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	CONT APPN	ADOPTED 2025-2026	ADOPTED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029	PROJECTED 2029-2030
CAPITAL IMPROVEMENT PROJECTS							
02-7000-7001	UNDERGROUNDING PROJECT	219,732	455,000	210,000			
02-7000-7003	SHORES PARK MASTER PLAN		200,000	-			
02-7000-7009	PAVEMENT REHABILITATION	91,000	45,500	47,250	47,250	47,250	47,250
02-7000-7201	UUP-TEWA COURT		-	-			
02-7000-7202	UUP-1A STRATFORD CRT - SOUTH	1,040,281	22,760	-			

02-7000-7203	UUP-X1A CREST CANYON	6,886,465	4,974,850	2,717,080			
02-7000-7204	UUP-1B STRATFORD CRT - NORTH	272,286	41,140	4,632,540			
02-7000-7207	UUD - 25TH STREET		100,000	-			
	CAPITAL IMPROVEMENT PROJECTS	8,509,764	5,839,250	7,606,870	47,250	47,250	47,250

ACCOUNT	DESCRIPTION	CONT APPN	PROJECTED 2030-2031	PROJECTED 2031-2032	PROJECTED 2032-2033	PROJECTED 2033-2034	PROJECTED 2034-2035
	<u>CAPITAL IMPROVEMENT PROJECTS</u>						
02-7000-7001	UNDERGROUNDING PROJECT						
02-7000-7003	SHORES PARK MASTER PLAN						
02-7000-7009	PAVEMENT REHABILITATION		47,250	47,250	47,250	47,250	47,250
02-7000-7201	UUP-TEWA COURT						
02-7000-7202	UUP-1A STRATFORD CRT - SOUTH						
02-7000-7203	UUP-X1A CREST CANYON						
02-7000-7204	UUP-1B STRATFORD CRT - NORTH						
02-7000-7207	UUD - 25TH STREET						
	CAPITAL IMPROVEMENT PROJECTS	-	47,250	47,250	47,250	47,250	47,250

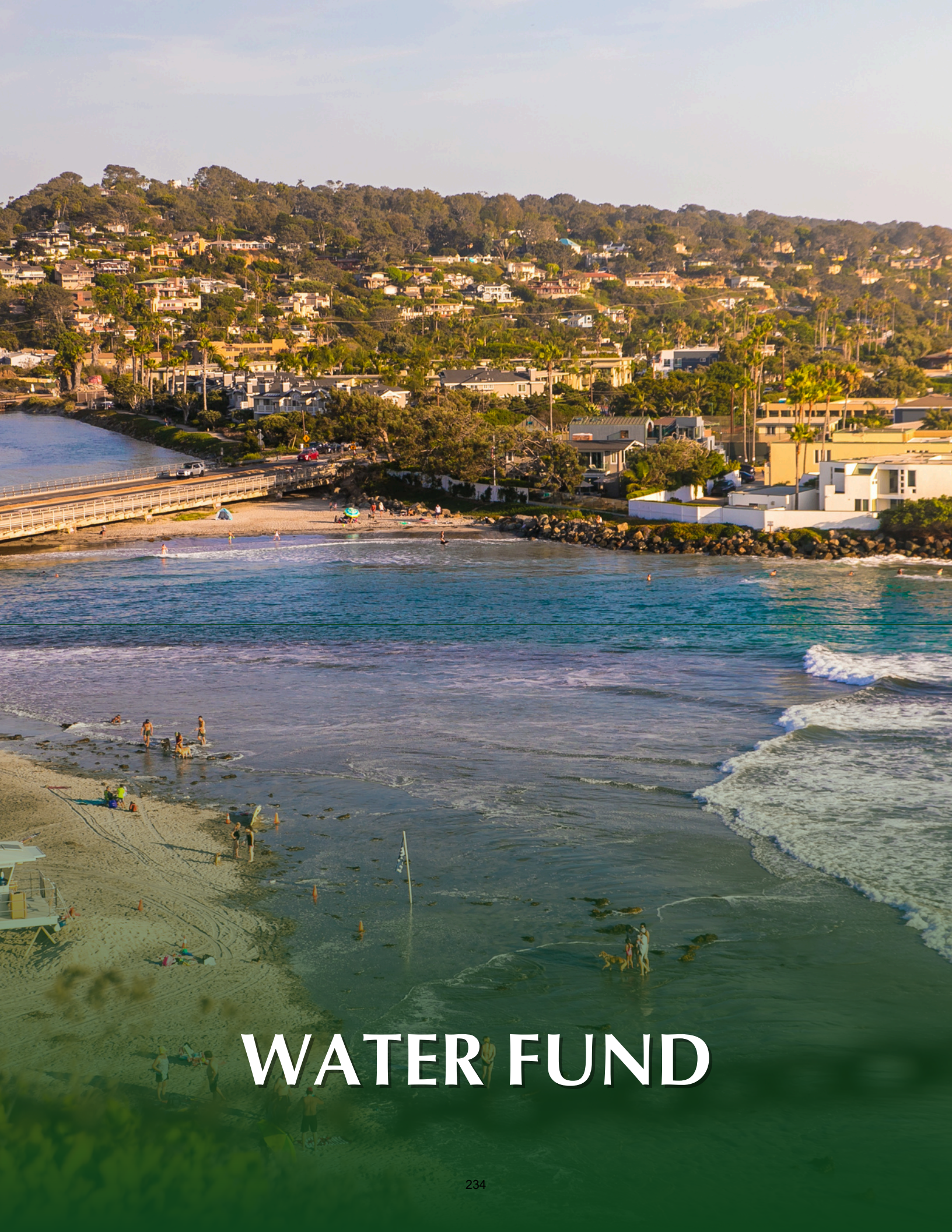
ENTERPRISE FUNDS

Enterprise funds account for operations that are financed and operated in a manner similar to private businesses. The intent is that the costs of providing the services are recovered through user fees.

The City has three enterprise funds that account for the activities of the Water, Clean Water, and Wastewater programs. Clean Water was added in Fiscal Year 2003-04 to account for the mandated costs of the City's National Pollution Discharge Elimination System (NPDES) permit. While the City owns a water utility system, raw water is purchased, treated and delivered by outside sources. Because the City does not have a sewage treatment facility, this service is provided by the San Elijo Joint Powers Authority (JPA) and City of San Diego through multiple contracts.

A full cost of service study and rate review, including review by the Finance Committee, occurred in early 2019. New Wastewater and Water rates became effective July 1, 2019 while the new Clean Water Rates are currently under review.

Since the City utility customer base is small (approximately 1,900 customers), there are few economies of scale. Through careful monitoring, operations and maintenance costs incurred at the City level have remained stable for the two-year budget period. Staff continues to work with partnering agencies to minimize pass-through costs for raw water (San Diego County Water Authority), treated water (City of San Diego), recycled water (San Elijo JPA), and wastewater transportation and treatment (San Elijo JPA / City of San Diego).



WATER FUND

PROGRAM: WATER

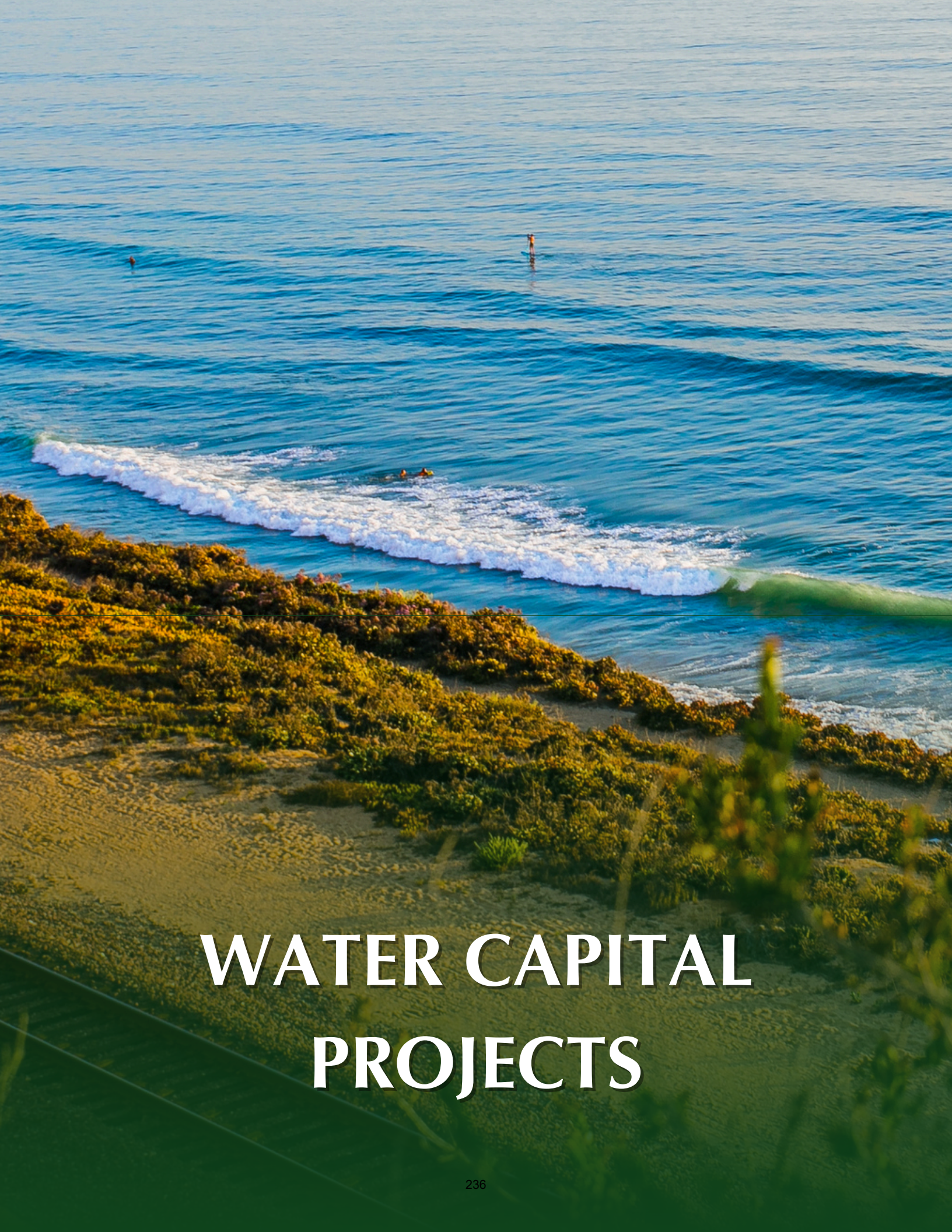
ACCT # 51-5840

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	691,126	729,588	871,370	875,550	923,700
Maintenance & Operations	776,531	1,210,807	1,280,120	1,397,350	1,461,540
Contractual Services	2,246,265	2,246,957	2,749,712	2,673,390	2,742,000
Debt Service	-	-	-	-	-
Capital Outlay	37,686	14,524	31,990	342,900	22,900
GRAND TOTAL	3,751,607	4,201,876	4,933,192	5,289,190	5,150,140
POSITIONS					
Full Time	4.20	4.20	4.27	4.27	4.27
Part Time	-	-	-	-	-
POSITIONS (FTE)	4.20	4.20	4.27	4.27	4.27

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	WATER					
51-5840-1000	SALARIES - PERMANENT	447,206	487,016	582,340	585,190	616,490
51-5840-1200	EMPLOYEE BENEFITS	212,059	216,822	251,590	251,710	267,140
51-5840-1205	WORKERS' COMPENSATION	19,363	20,616	26,440	26,220	27,640
51-5840-1300	SALARIES - SEASONAL	-	-	-	1,430	1,430
51-5840-1400	OVERTIME	12,498	5,134	11,000	11,000	11,000
	EMPLOYEE SERVICES	691,126	729,588	871,370	875,550	923,700
51-5840-2000	BUILDING MAINTENANCE	117	279	3,470	3,680	3,680
51-5840-2100	EQUIP/RADIO MAINT & REPAIR	757	586	3,280	3,270	3,270
51-5840-2131	VEHICLE MAINTENANCE	14,581	22,300	25,690	21,560	21,560
51-5840-2200	GENERAL MAINT & REPAIR	34,278	31,943	40,000	70,000	70,000
51-5840-2300	OPERATING SUPPLIES	55,739	38,916	52,280	52,250	52,250
51-5840-2320	POSTAGE	5,017	4,188	4,030	4,030	4,030
51-5840-2400	UNIFORMS	3,869	4,989	5,390	5,430	5,430
51-5840-2600	SMALL TOOLS & EQUIPMENT	11,051	7,923	12,450	8,720	7,830
51-5840-2800	GAS & OIL	19,725	20,063	19,020	19,010	19,010
51-5840-3000	ADVERTISING & PRINTING	991	1,535	1,100	2,000	2,000
51-5840-3300	UTILITIES	7,391	8,658	9,620	9,800	9,800
51-5840-3400	TELEPHONE	5,303	7,221	13,870	12,200	12,200
51-5840-3600	PROPERTY/EQUIPMENT RENTAL	2,765	2,058	4,810	3,990	3,990
51-5840-3700	MEMBERSHIPS & SUBSCRIPTIONS	1,765	1,168	5,810	5,810	5,810
51-5840-3800	MEETINGS & TRAVEL	49	-	290	320	320
51-5840-3801	TRAINING	3,314	3,506	3,090	3,210	3,210
51-5840-3900	AUTO ALLOWANCE	3,581	3,962	3,430	5,880	5,880
51-5840-4000	INSURANCE	131,867	162,220	181,540	260,750	310,910
51-5840-4200	ADMINISTRATIVE CHARGE	455,220	468,880	482,950	497,440	512,360
51-5840-4300	CLAIMS	1,081	-	5,000	5,000	5,000
51-5840-4400	CLAIMS ADMIN/LITIGATION	-	-	1,000	1,000	1,000
51-5840-4800	ASSESSMENTS	16,645	20,770	17,000	17,000	17,000
51-5840-5800	DEPRECIATION	1,424	399,643	385,000	385,000	385,000
	MAINTENANCE & OPERATIONS	776,531	1,210,807	1,280,120	1,397,350	1,461,540
51-5840-3200	CONTRACTUAL SERVICES	127,671	154,169	186,582	201,310	155,830
51-5840-3230	RAW WATER SUPPLY	1,677,581	1,717,992	2,102,040	1,997,150	2,097,000
51-5840-3240	WATER TREATMENT & DELIVERY	441,012	374,796	461,090	474,930	489,170
	CONTRACTUAL SERVICES	2,246,265	2,246,957	2,749,712	2,673,390	2,742,000
51-5840-5300	MACHINERY & EQUIPMENT	-	-	5,390	325,400	5,400
51-5840-5500	VEHICLES	37,686	14,524	26,600	17,500	17,500
	CAPITAL OUTLAY	37,686	14,524	31,990	342,900	22,900
	WATER FUND	3,751,607	4,201,876	4,933,192	5,289,190	5,150,140



WATER CAPITAL PROJECTS

EXPENDITURE DETAIL

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

**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 a minimal impact to the Operating General Fund.

CITY COUNCIL GOALS & PRIORITIES:

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

FUNDING SOURCE	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
WATER FUND	\$395,670	\$312,000	\$369,000	\$1,209,000	\$2,285,670
TOTAL	\$395,670	\$312,000	\$369,000	\$1,209,000	\$2,285,670



**WATER CAPITAL
PROJECTS 10-YEAR
PLAN**

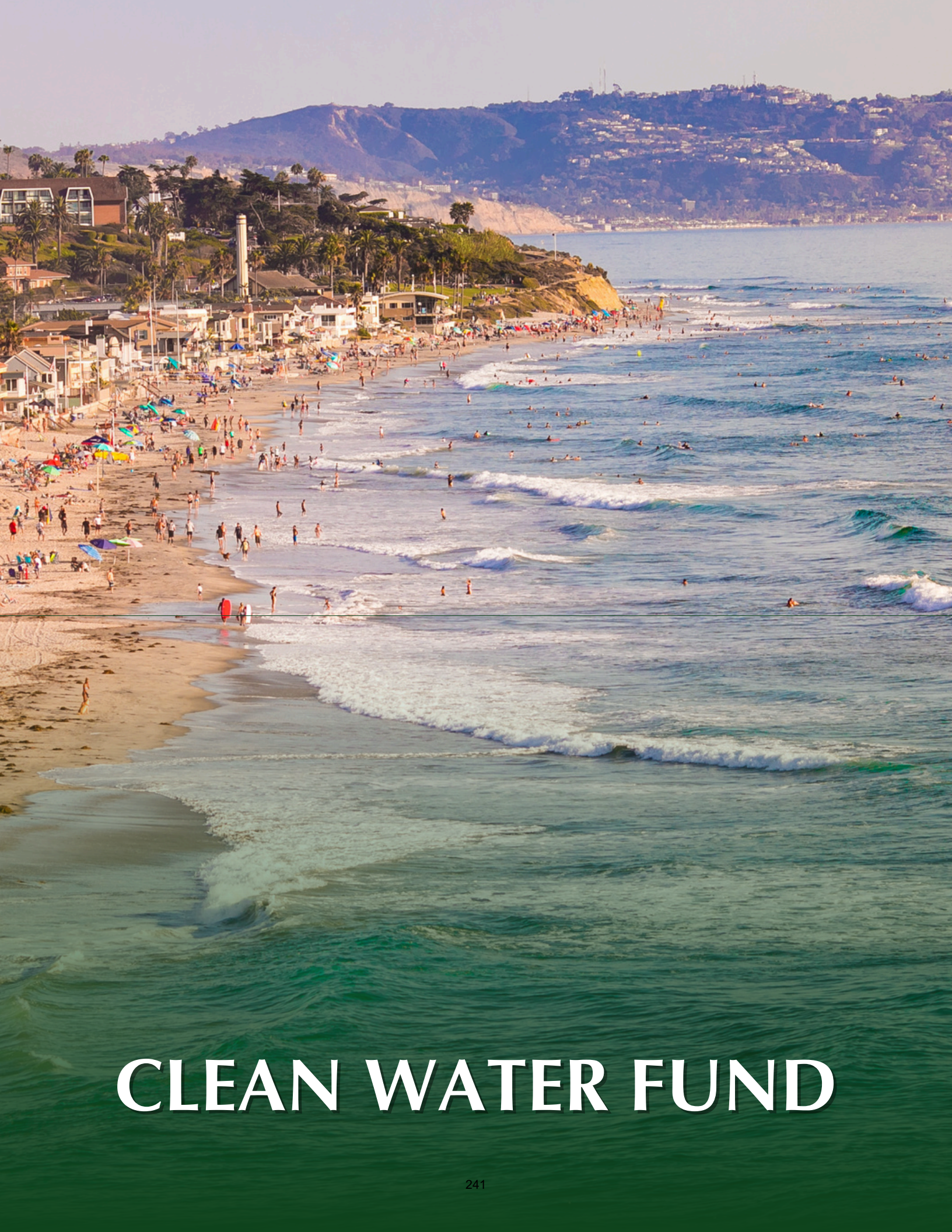
TEN-YEAR WATER CAPITAL PROJECTS PLAN

ACCT # 51-7000

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	CONT APPN	ADOPTED 2025-2026	ADOPTED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029	PROJECTED 2029-2030
	<u>CAPITAL IMPROVEMENT PROJECTS</u>						
51-7000-7017	WATER INFRASTRUCTURE IMPROV	395,670	312,000	369,000	384,000	473,000	350,000
	CAPITAL IMPROVEMENT PROJECTS	395,670	312,000	369,000	384,000	473,000	350,000

ACCOUNT	DESCRIPTION	CONT APPN	PROJECTED 2030-2031	PROJECTED 2031-2032	PROJECTED 2032-2033	PROJECTED 2033-2034	PROJECTED 2034-2035
	<u>CAPITAL IMPROVEMENT PROJECTS</u>						
51-7000-7017	WATER INFRASTRUCTURE IMPROV	-	367,500	385,875	405,169	425,427	446,699
	CAPITAL IMPROVEMENT PROJECTS	-	367,500	385,875	405,169	425,427	446,699



CLEAN WATER FUND

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	161,217	172,541	159,900	209,650	207,990
Maintenance & Operations	27,337	31,926	57,330	59,740	59,540
Contractual Services	80,127	81,036	128,994	133,460	133,460
Debt Service	-	-	-	-	-
Capital Outlay	6,460	2,490	4,560	163,000	3,000
GRAND TOTAL	275,141	287,993	350,784	565,850	403,990
POSITIONS					
Full Time	1.06	1.06	1.06	1.28	1.28
Part Time	-	-	-	-	-
POSITIONS (FTE)	1.06	1.06	1.06	1.28	1.28

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>PUBLIC WORKS</u>					
55-5840-1000	SALARIES - PERMANENT	100,520	111,107	95,720	134,160	132,810
55-5840-1200	EMPLOYEE BENEFITS	46,802	49,601	48,730	57,980	57,560
55-5840-1205	WORKERS' COMPENSATION	5,982	6,380	5,640	8,010	8,120
55-5840-1300	SALARIES - SEASONAL	6,449	3,913	7,000	7,000	7,000
55-5840-1400	OVERTIME	1,464	1,541	2,810	2,500	2,500
	EMPLOYEE SERVICES	161,217	172,541	159,900	209,650	207,990
55-5840-2000	BUILDING MAINT & REPAIR	8	48	600	630	630
55-5840-2100	EQUIP/RADIO MAINT & REPAIR	105	86	560	560	560
55-5840-2131	VEHICLE MAINTENANCE	6,070	8,913	5,450	4,740	4,740
55-5840-2200	GENERAL MAINTENANCE/REPAIR	-	1,370	9,100	9,900	9,900
55-5840-2300	OPERATING SUPPLIES	8,673	8,343	12,540	15,080	15,080
55-5840-2400	UNIFORMS	663	855	930	930	930
55-5840-2600	SMALL TOOLS & EQUIPMENT	719	780	370	580	380
55-5840-2800	GAS & OIL	3,381	3,439	3,500	2,840	2,840
55-5840-3300	UTILITIES	1,251	1,254	16,680	16,630	16,630
55-5840-3400	TELEPHONE	747	453	1,200	800	800
55-5840-3600	PROPERTY/EQUIPMENT RENTAL	354	353	2,240	2,320	2,320
55-5840-3700	MEMBERSHIPS & SUBSCRIPTIONS	49	73	130	140	140
55-5840-3800	MEETINGS & TRAVEL	8	-	50	60	60
55-5840-3801	TRAINING & EDUCATION	445	645	100	120	120
55-5840-3900	AUTO ALLOWANCE	832	947	870	1,400	1,400
55-5840-4800	ASSESSMENTS	89	114	110	110	110
55-5840-4950	BAD DEPT	258	175	-	-	-
55-5840-5800	DEPRECIATION	3,683	4,079	2,900	2,900	2,900
	MAINTENANCE & OPERATIONS	27,337	31,926	57,330	59,740	59,540
55-5840-3200	CONTRACTUAL SERVICES	80,127	81,036	128,994	133,460	133,460

55-5840-5300	MACHINERY AND EQUIPMENT	-	-	-	160,000	-
55-5840-5500	VEHICLES	6,460	2,490	4,560	3,000	3,000
	CAPITAL OUTLAY	6,460	2,490	4,560	163,000	3,000
	PUBLIC WORKS	275,141	287,993	350,784	565,850	403,990

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	65,275	72,695	70,380	81,220	84,750
Maintenance & Operations	1,040	1,092	1,080	1,080	1,080
Contractual Services	-	4,469	20,000	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	66,315	78,256	91,460	82,300	85,830
POSITIONS					
Full Time	0.39	0.39	0.43	0.43	0.43
Part Time	-	-	-	-	-
POSITIONS (FTE)	0.39	0.39	0.43	0.43	0.43

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>PLANNING</u>					
55-5530-1000	SALARIES - PERMANENT	48,161	52,797	50,920	55,960	58,190
55-5530-1200	EMPLOYEE BENEFITS	15,759	18,380	17,540	23,170	24,390
55-5530-1205	WORKERS' COMPENSATION	1,352	1,396	1,720	1,890	1,970
55-5530-1300	SALARIES - SEASONAL	-	92	-	-	-
55-5530-1400	OVERTIME	2	31	200	200	200
	EMPLOYEE SERVICES	65,275	72,695	70,380	81,220	84,750
55-5530-3400	TELEPHONE	116	121	120	120	120
55-5530-3900	AUTO ALLOWANCE	924	970	960	960	960
	MAINTENANCE & OPERATIONS	1,040	1,092	1,080	1,080	1,080
55-5530-3200	CONTRACTUAL SERVICES	-	4,469	20,000	-	-
	PLANNING	66,315	78,256	91,460	82,300	85,830

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	37,300	38,904	39,440	36,480	37,830
Maintenance & Operations	116	121	120	120	120
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	37,415	39,025	39,560	36,600	37,950
POSITIONS					
Full Time	0.25	0.25	0.25	0.25	0.25
Part Time	-	-	-	-	-
POSITIONS (FTE)	0.25	0.25	0.25	0.25	0.25

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	CODE ENFORCEMENT					
55-5536-1000	SALARIES - PERMANENT	20,187	21,117	21,110	21,750	22,400
55-5536-1200	EMPLOYEE BENEFITS	15,507	16,135	16,560	12,910	13,550
55-5536-1205	WORKERS' COMPENSATION	1,606	1,652	1,770	1,820	1,880
	EMPLOYEE SERVICES	37,300	38,904	39,440	36,480	37,830
55-5536-3400	TELEPHONE	116	121	120	120	120
	MAINTENANCE & OPERATIONS	116	121	120	120	120
	CODE ENFORCEMENT	37,415	39,025	39,560	36,600	37,950

PROGRAM: CLEAN WATER PROGRAM MANAGEMENT

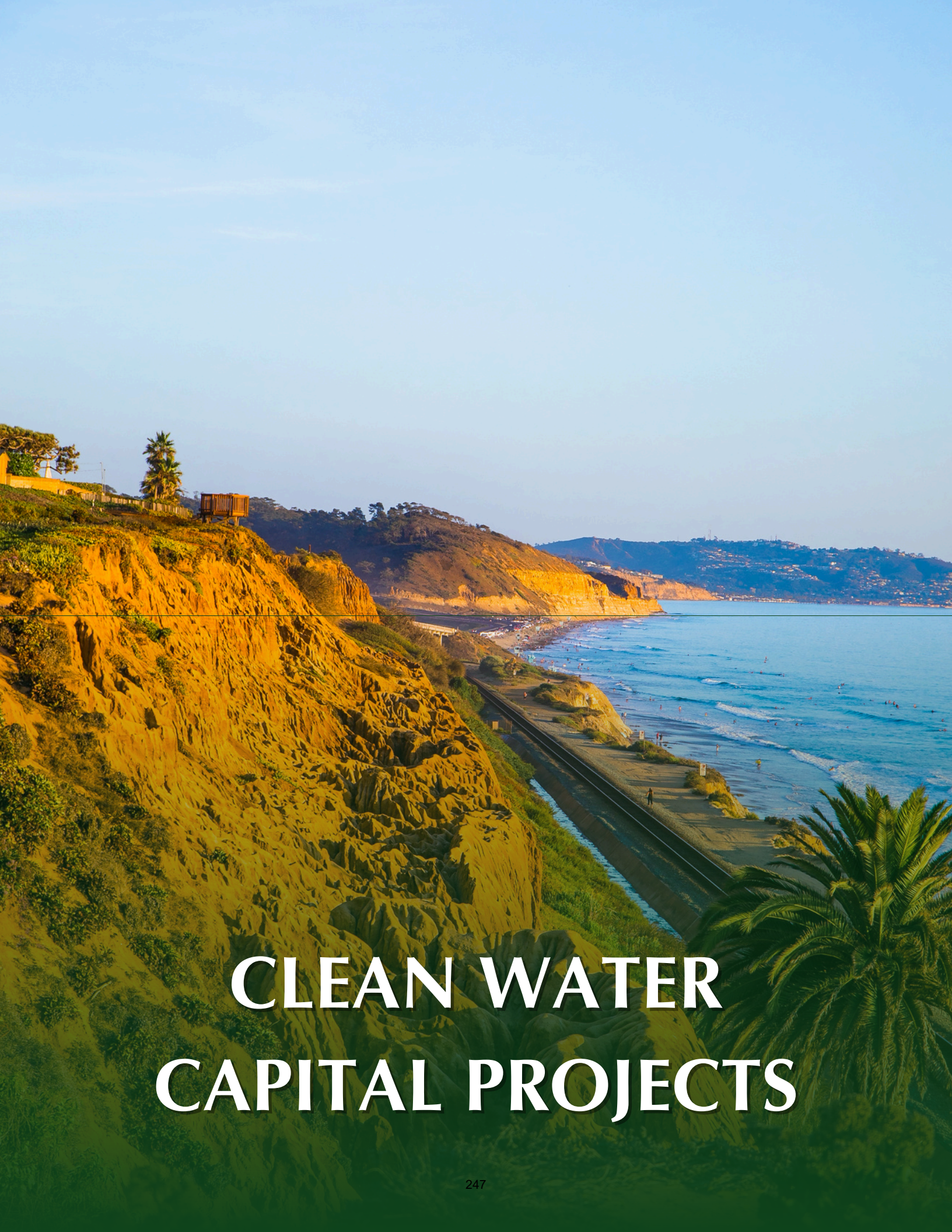
ACCT # 55-5539

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	-	-	-	-	-
Maintenance & Operations	39,365	44,854	49,950	50,690	56,500
Contractual Services	241,843	262,719	294,080	293,060	317,550
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	281,209	307,573	344,030	343,750	374,050
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>CLEAN WATER MANAGEMENT</u>					
55-5539-2300	OPERATING SUPPLIES	-	-	500	500	500
55-5539-3000	ADVERTISING & PRINTING	-	-	1,000	750	750
55-5539-4800	ASSESSMENTS	39,365	44,854	48,450	49,440	55,250
	MAINTENANCE & OPERATIONS	39,365	44,854	49,950	50,690	56,500
55-5539-3200	CONTRACTUAL SERVICES	241,843	262,719	294,080	293,060	317,550
	CLEAN WATER MANAGEMENT	281,209	307,573	344,030	343,750	374,050



CLEAN WATER CAPITAL PROJECTS

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
<u>CAPITAL IMPROVEMENT PROJECTS</u>						
55-7000-7015	LOS PENASQUITOS LAGOON REPAIR	5,694	-	-	-	-
55-7000-7020	TRASH FULL CAPTURE DEVICES	4,370	-	25,000	-	-
55-7000-7021	10TH ST DRAINAGE IMPROVEMENTS	-	-	-	-	-
55-7000-7023	STORM DRAIN SYS INFRASTR ASSESS	1,680	-	-	-	-
55-7000-7032	OCEANVIEW DRAINAGE/PENNY LANE	(1,821)	1,433	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	-	-
CAPITAL IMPROVEMENT PROJECTS		85,375	369,739	482,322	634,790	595,000

**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 a minimal impact to the Operating General Fund.

CITY COUNCIL GOALS & PRIORITIES:

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

FUNDING SOURCE	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
CLEAN WATER/ GENERAL FUND	\$266,538	\$-	\$-	\$2,805,000	\$3,071,538
TOTAL	\$266,538	\$-	\$-	\$2,805,000	\$3,071,538

**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 a minimal impact to the Operating General Fund.

CITY COUNCIL GOALS & PRIORITIES:

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

FUNDING SOURCE	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED 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*

A high-speed photograph of a water droplet suspended in mid-air above a pool of water. The droplet is perfectly spherical and reflects light, creating a bright highlight. Below it, the water surface is disturbed, creating a series of concentric ripples that spread outwards. The background is a soft, out-of-focus blue and white, suggesting a bright, open environment. The overall composition is clean and minimalist, emphasizing the purity and clarity of water.

**CLEAN WATER
CAPITAL PROJECTS
10-YEAR PLAN**

TEN-YEAR CLEAN WATER CAPITAL PROJECTS PLAN

ACCT # 55-7000

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	CONT APPN	ADOPTED 2025-2026	ADOPTED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029	PROJECTED 2029-2030
<u>CAPITAL IMPROVEMENT PROJECTS</u>							
55-7000-7045	STORM DRAIN IMPROVEMENTS-USEPA		244,790	595,000			
55-7000-7045	STORM DRAIN IMPROVEMENTS	266,538	390,000	-	350,000	350,000	350,000
	CAPITAL IMPROVEMENT PROJECTS	266,538	634,790	595,000	350,000	350,000	350,000

ACCOUNT	DESCRIPTION	CONT APPN	ADOPTED 2030-2031	ADOPTED 2031-2032	PROJECTED 2032-2033	PROJECTED 2033-2034	PROJECTED 2034-2035
<u>CAPITAL IMPROVEMENT PROJECTS</u>							
55-7000-7045	STORM DRAIN IMPROVEMENTS-USEPA						
55-7000-7045	STORM DRAIN IMPROVEMENTS		350,000	350,000	367,500	385,875	405,169
	CAPITAL IMPROVEMENT PROJECTS	-	350,000	350,000	367,500	385,875	405,169



WASTEWATER FUND

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	ADOPTED 2025-2026	ADOPTED 2026-2027
Employee Services	751,959	829,951	909,060	942,100	993,200
Maintenance & Operations	1,421,044	1,518,791	1,648,610	1,735,180	1,799,060
Contractual Services	1,277,593	1,157,435	1,718,692	1,823,560	1,749,760
Debt Service	564,094	563,446	568,850	568,300	567,750
Capital Outlay	37,686	77,349	31,500	337,500	17,500
GRAND TOTAL	4,052,376	4,146,972	4,876,712	5,406,640	5,127,270
POSITIONS					
Full Time	4.50	4.50	4.65	4.65	4.65
Part Time	-	-	-	-	-
POSITIONS (FTE)	4.50	4.50	4.65	4.65	4.65

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>WASTEWATER</u>					
57-5840-1000	SALARIES - PERMANENT	490,301	550,055	605,360	624,410	657,200
57-5840-1200	EMPLOYEE BENEFITS	233,854	248,546	268,330	279,240	296,050
57-5840-1205	WORKERS' COMPENSATION	21,601	25,029	27,670	29,320	30,820
57-5840-1300	SALARIES - SEASONAL	-	-	-	1,430	1,430
57-5840-1400	OVERTIME	6,203	6,321	7,700	7,700	7,700
	EMPLOYEE SERVICES	751,959	829,951	909,060	942,100	993,200
57-5840-2000	BUILDING MAINT & REPAIR	5	278	3,470	3,680	3,680
57-5840-2100	EQUIP/RADIO MAINT & REPAIR	296	744	5,000	5,000	5,000
57-5840-2131	VEHICLE MAINTENANCE	21,303	27,915	31,690	25,300	25,300
57-5840-2200	GENERAL MAINTENANCE/REPAIR	2,431	26,570	30,000	25,000	25,000
57-5840-2300	OPERATING SUPPLIES	7,413	8,538	11,680	11,650	11,650
57-5840-2320	POSTAGE	3,493	4,189	4,240	4,240	4,240
57-5840-2400	UNIFORMS	3,871	4,989	5,390	5,430	5,430
57-5840-2600	SMALL TOOLS & EQUIPMENT	6,776	5,441	4,650	5,920	4,730
57-5840-2800	GAS & OIL	19,725	20,062	20,000	20,260	20,260
57-5840-3000	ADVERTISING & PRINTING	991	1,325	1,100	1,100	1,100
57-5840-3300	UTILITIES	100,077	113,574	115,320	115,200	115,200
57-5840-3400	TELEPHONE	7,535	9,935	10,020	10,020	10,020
57-5840-3600	PROPERTY/EQUIPMENT RENTAL	2,765	4,672	6,350	6,610	6,610
57-5840-3700	MEMBERSHIPS	1,439	2,294	2,740	2,810	2,810
57-5840-3800	MEETINGS & TRAVEL	49	-	290	320	320
57-5840-3801	TRAINING	3,497	4,999	4,590	4,710	4,710
57-5840-3900	AUTO ALLOWANCE	4,043	4,447	4,200	6,360	6,360
57-5840-4000	INSURANCE	131,867	162,220	181,540	260,750	310,900
57-5840-4200	ADMINISTRATIVE CHARGE	455,124	468,770	482,840	497,320	512,240
57-5840-4300	CLAIMS	-	-	10,000	10,000	10,000
57-5840-4400	CLAIMS ADMIN/LITIGATION	-	-	5,000	5,000	5,000
57-5840-4800	ASSESSMENTS	4,572	323	8,500	8,500	8,500
57-5840-5800	DEPRECIATION	643,773	647,508	700,000	700,000	700,000

	MAINTENANCE & OPERATIONS	1,421,044	1,518,791	1,648,610	1,735,180	1,799,060
57-5840-3200	CONTRACTUAL SERVICES	266,171	172,647	409,402	365,940	217,400
57-5840-3215	TREATMENT-METRO	46,076	23,802	56,100	56,100	56,100
57-5840-3216	TREATMENT-SEJPA	863,069	903,488	1,113,450	1,254,790	1,329,530
57-5840-3217	TRANSPORTATION-SD	(4,728)	(1,906)	14,050	14,750	14,750
57-5840-3218	TRANSPORTATION-SB	107,004	59,404	125,690	131,980	131,980
	CONTRACTUAL SERVICES	1,277,593	1,157,435	1,718,692	1,823,560	1,749,760
57-5840-5300	MACHINERY & EQUIPMENT	-	62,825	4,900	320,000	-
57-5840-5500	VEHICLES	37,686	14,524	26,600	17,500	17,500
	CAPITAL OUTLAY	37,686	77,349	31,500	337,500	17,500
	WASTEWATER FUND	3,488,281	3,583,526	4,307,862	4,838,340	4,559,520
	DEBT SERVICE					
57-5900-4500	DEBT INTEREST	110,282	101,818	99,200	90,420	81,420
57-5900-4600	DEBT PRINCIPAL	413,918	424,733	435,840	447,240	458,940
57-5900-4700	BOND SERVICE	39,895	36,895	33,810	30,640	27,390
	DEBT SERVICE	564,094	563,446	568,850	568,300	567,750
	TOTAL WASTEWATER FUND	4,052,376	4,146,972	4,876,712	5,406,640	5,127,270

CITY OF DEL MAR
Citywide Wastewater Infrastructure Rehabilitation
and San Elijo Wastewater Force Main
Debt Service Schedule

Date	Interest	Principal	Fee	Total Debt Service
8/1/2021	30,254	159,267	8,365	197,886
2/1/2022	28,526			28,526
8/1/2022	28,526	162,723	7,887	199,136
2/1/2023	26,760			26,760
8/1/2023	26,760	166,254	7,399	200,413
2/1/2024	24,956			24,956
8/1/2024	24,956	169,862	6,900	201,718
2/1/2025	23,113			23,113
8/1/2025	23,113	173,548	6,391	203,052
2/1/2026	21,230			21,230
8/1/2026	21,230	177,314	5,870	204,414
2/1/2027	19,306			19,306
8/1/2027	19,306	181,161	5,338	205,805
2/1/2028	17,341			17,341
8/1/2028	17,341	185,093	4,795	207,229
2/1/2029	15,332			15,332
8/1/2029	15,332	189,109	4,239	208,680
2/1/2030	13,281			13,281
8/1/2030	13,281	193,213	3,672	210,166
2/1/2031	11,184			11,184
8/1/2031	11,184	197,405	3,092	211,681
2/1/2032	9,042			9,042
8/1/2032	9,042	201,689	2,500	213,231
2/1/2033	6,854			6,854
8/1/2033	6,854	206,066	1,895	214,815
2/1/2034	4,618			4,618
8/1/2034	4,618	210,537	1,277	216,432
2/1/2035	2,334			2,334
8/1/2035	2,334	215,106	645	218,085
Totals	478,008	2,788,347	70,265	3,336,620

CITY OF DEL MAR
21st Street Sewer Pump Station
Debt Service Schedule

Date	Interest	Principal	Total Debt Service
8/1/2021	99,901	244,116	344,017
8/1/2022	92,822	251,195	344,017
8/1/2023	85,537	258,480	344,017
8/1/2024	78,042	265,975	344,017
8/1/2025	70,328	273,689	344,017
8/1/2026	62,391	281,626	344,017
8/1/2027	54,224	289,793	344,017
8/1/2028	45,820	298,197	344,017
8/1/2029	37,172	306,845	344,017
8/1/2030	28,274	315,743	344,017
8/1/2031	19,117	324,900	344,017
8/1/2032	9,695	334,322	344,017
Total	683,323	3,444,881	4,128,204



WASTEWATER CAPITAL PROJECTS

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
57-7000-7024	WASTEWATER INFRASTRUCTURE IMPROV	15,297	257,223	797,679	250,000	300,000
	CAPITAL IMPROVEMENT PROJECTS	15,297	257,223	797,679	250,000	300,000

**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. For additional information see the Clean Water CIP USEPA-Funded Infrastructure Improvements 55-7000-7045 / 57-7000-7024 project page.

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. 23.

FUNDING SOURCE	CARRYOVER FY 2024-25	ADOPTED FY 2025-26	ADOPTED FY 2026-27	FUTURE YEARS	TOTAL PROJECT COST
WASTEWATER FUND	\$755,080	\$145,100	\$45,000	\$4,113,900	\$5,059,080
TOTAL	\$755,080	\$145,100	\$45,000	\$4,113,900	\$5,059,080



**WASTEWATER
CAPITAL PROJECTS
10-YEAR PLAN**

TEN-YEAR WASTEWATER CAPITAL PROJECTS PLAN

ACCT # 57-7000

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	CONT APPN	ADOPTED 2025-2026	ADOPTED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029	PROJECTED 2029-2030
<u>CAPITAL IMPROVEMENT PROJECTS</u>							
57-7000-7024	WASTEWATER INFRASTRUCTURE IMPROV	755,080	250,000	300,000	460,000	522,000	522,000
	CAPITAL IMPROVEMENT PROJECTS	755,080	250,000	300,000	460,000	522,000	522,000

ACCOUNT	DESCRIPTION	CONT APPN	ADOPTED 2030-2031	ADOPTED 2031-2032	PROJECTED 2032-2033	PROJECTED 2033-2034	PROJECTED 2034-2035
<u>CAPITAL IMPROVEMENT PROJECTS</u>							
57-7000-7024	WASTEWATER INFRASTRUCTURE IMPROV		450,000	450,000	450,000	450,000	450,000
	CAPITAL IMPROVEMENT PROJECTS	-	450,000	450,000	450,000	450,000	450,000

Appendix

GLOSSARY

22nd DAA (22ND DISTRICT AGRICULTURAL ASSOCIATION). A State agency, formally organized by the State legislature to promote and encourage local agriculture and home industry. It owns and operates the 241.2 acres of land in the San Dieguito Valley known as the Fairgrounds, and is the sponsor of the Del Mar Fair.

ACCOUNT. A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues, and expenditures or expenses.

ACCOUNTING SYSTEM. The set of records and procedures that are used to record, classify, and report information of the financial status and operations of an entity.

ACCRUAL BASIS OF ACCOUNTING. Under this accounting method, revenues and expenses are recorded in the periods in which these transactions and events occur, rather than only the periods in which cash is received or paid. Enterprise and Internal Service Funds use the accrual basis of accounting.

APPROPRIATION. Money set aside (by the legislative body) for a specific purpose.

APPROPRIATION LIMIT. The calculated dollar amount that restricts the ability to receive and appropriate proceeds of taxes. In its simplest form, it is the limit from the previous year increased for inflation and population growth.

ASSESSED VALUATION. The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.

BASIS OF ACCOUNTING. A term used to refer to when revenues, expenditures or expenses, transfers, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, for either the cash or the accrual method.

BENEFITS. Benefits paid by the City as part of the conditions of employment such as medical, dental and life insurance, retirement, and workers' compensation.

BUDGET. A plan of financial operation including an estimate of proposed expenditures or expenses for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term can refer to the financial plan presented to the governing body for adoption or the plan finally approved by that body.

BUDGET DOCUMENT. The instrument used by city management to present a comprehensive financial program to the governing body. The budget document is comprised of three parts. The first part contains a message from city management, together with a summary of the adopted expenditures or expenses and the means of financing them. The second part consists of schedules supporting the summary. These schedules show in detail the previous years' actual revenues, expenditures or expenses,

and other data used in making the estimates. The third part is composed of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM (CalPERS). It is the largest public pension system in the nation with more than \$350 billion in assets. Headquartered in Sacramento, CalPERS provides retirement and health benefits to more than 1.8 million State and local government employees, retirees, and their families.

CAPITAL ASSETS. Long-lived tangible assets obtained or controlled as a result of past transactions or events. Capital assets include buildings, equipment, improvements other than buildings and land.

CAPITAL PROGRAM. A plan for capital expenditures or expenses to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure or expense in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, leases, notes, and certificates of participation.

DELINQUENT TAXES. Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

DEPARTMENT. Basic organizational unit of City government responsible for carrying out specific functions.

ENCUMBRANCES. Commitments related to unperformed contracts for goods or services.

ENTERPRISE FUND. Used to account for operations that are financed and operated in a manner similar to private business enterprises. The full costs of providing the goods or services are financed primarily through user charges and fees.

EXPENDITURES. The outlay of financial resources. Expenditures include current operating costs, debt service, and capital outlay.

FAIRGROUNDS. 241.2 acres in the San Dieguito Valley owned and operated by the 22nd District Agricultural Association (DAA). Site of the San Diego County Fair and thoroughbred racing.

FISCAL YEAR. A 12-month period to which the annual operating budget applies and at the end of which, a government determines its financial position and operational results.

FULL-TIME EQUIVALENT (FTE). A term that expresses the amount of time a position has been budgeted for in relation to the amount of time a regular, full-time employee normally works in a year. For budget and planning purposes, a year of full-time employment is defined as 2,080 hours. A position that has been budgeted to work half-time for a full year, or full-time for only six months, is 0.50 FTE. Firefighters have a different level of hours worked, but are displayed using the same basic method.

FUND. An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE. The excess of a fund's assets over its liabilities.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local government is the Government Accounting Standards Board.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB). The authoritative accounting and financial reporting standard-setting body for government entities.

GENERAL FUND. The fund supported by taxes, fees, and other revenues that may be used for any lawful purpose. The General Fund is a governmental fund that accounts for all activity not specifically accounted for in other funds.

GRANT. A contribution of assets (usually cash) by one government unit or other organization to be used or spent for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.

INTERNAL SERVICE FUND. Used to account for financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

LIABILITIES. Probable future sacrifices of economic benefits, arising from the present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

LEVY. Refers to the act of imposing taxes, special assessments, or service charges for the support of governmental activities, or the amount of those charges.

MODIFIED ACCRUAL BASIS. Under this accounting method, revenues are recognized when they become both measurable and available to finance expenditures of the current

period. Expenditures are recognized when the related fund liability is incurred, with some exceptions. All governmental funds, expendable trust funds, and agency funds use the modified accrual basis of accounting.

OBJECT. As used in expenditure classification, this term applies to the type of item purchased or service obtained.

OBJECTIVE. Desired accomplishment that can be measured and achieved within a given period.

OPERATING TRANSFERS. All interfund transfers other than residual equity transfers.

NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM (NPDES). The federal Water Quality Act, which is coordinated with the Regional Water Quality Review Board Permit 01-01, addressing the treatment of storm drain pollution.

PROPRIETARY FUND TYPES. Funds that focus on determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise and internal service.

REVENUES. Income received by the City including such items as property taxes, fees, user charges, grants, fines and forfeitures, interest income, and miscellaneous revenue.

SAN DIEGO ASSOCIATION OF GOVERNMENTS (SANDAG). An association of 18 cities and the County of San Diego, serving as the forum for regional decision-making. As an association of local governments, SANDAG builds consensus, makes strategic plans, obtains and allocates resources, and provides facts and figures on a broad range of subjects pertinent to the San Diego region's quality of life.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

TAXES. Compulsory charges levied by a government to finance services performed for the common benefit. This does not include charges for services rendered only to those who pay for and use those services.

TAX LEVY ORDINANCE. An ordinance through which taxes are levied.

TAX RATE. The amount of tax stated in terms of a unit of the tax base (e.g., 25 mills per dollar of assessed valuation of taxable property).

TAX RATE LIMIT. The maximum rate at which a government may levy a tax. Overall tax-rate limits usually restrict levies for purposes of all governments, state and local, having jurisdiction in a given area.

TOURISM BUSINESS IMPROVEMENT DISTRICT (TBID). A district created to implement a concerted destination promotion awareness campaign to bring more overnight tourists to the available hotel rooms in all of the six Del Mar lodging businesses.

TRANSIENT OCCUPANCY TAX (TOT). A tax levied on the occupant of any hotel room, in the amount of not to exceed thirteen percent (13%) of the rent charged by the operator. The transient satisfies this tax obligation by paying the tax to the operator.

READERS' GUIDE TO THE BUDGET

The budget document contains data identifying specific revenue and expenditure accounts. The data in the budget is presented in line item format. An example of a typical revenue account and a typical expenditure account is presented below:

Revenue Account: 01.4200.4204

- 01 = The first two numbers identify the fund into which the revenue is placed (01 = the General Fund).
- 4200 = The second four numbers identify the generic revenue source (4200 = Taxes).
- 4204 = The last four numbers identify the specific revenue source (4204 = Admission Tax).

Expenditure Account: 01.5400.2300

- 01 = The first two numbers identify the fund from which the expenditure will be made (01 = the General Fund).
- 5400 = The second four numbers identify the city department responsible for the expenditure (5400 = the Finance Department).
- 2300 = The last four numbers identify the type of expenditure to be made (2300 = Operating Supplies).

CITY OF DEL MAR
FISCAL YEAR 2025-2026 COMPENSATION SCHEDULE

	Positions Funded	Salary Range	Budgeted Benefits
CITY MANAGEMENT:			
City Manager (Contract)	1	\$267,372	\$63,127
MANAGEMENT:			
Assistant City Manager	1	\$185,260 - \$225,185	\$47,928
Administrative Services Director	-	\$165,411 - \$201,058	-
Chief Lifeguard & Community Services Director	1	\$165,411 - \$201,058	\$61,975
Director of Finance/Treasurer	-	\$165,411 - \$201,058	-
Planning/Community Development Director	1	\$165,411 - \$201,058	\$42,026
Public Works Director	1	\$165,411 - \$201,058	\$62,078
Principal Engineer	2	\$137,469 - \$167,094	\$62,037
Deputy Chief Lifeguard & Deputy Community Services Director	1	\$129,687 - \$157,636	\$51,930
Special Projects & Programs Manager	1	\$129,687 - \$157,636	\$19,900
Finance Manager/Treasurer	1	\$129,687 - \$157,636	\$36,290
Administrative Services Manager/City Clerk	1	\$129,687 - \$157,636	\$34,006
Planning Manager/Principal Planner	2	\$129,687 - \$157,636	\$102,580
Finance Officer	1	\$118,637 - \$144,204	\$49,207
PROFESSIONAL & SUPERVISORY:			
Information Technology Manager II	1	\$116,066 - \$141,078	\$46,844
Public Works Operations Manager II	1	\$116,066 - \$141,078	\$19,036
Facilities Manager II	-	\$116,066 - \$141,078	-
Senior Planner	-	\$101,983 - \$123,960	-
Senior Management Analyst	1	\$101,983 - \$123,960	\$27,871
Information Technology Manager I	-	\$101,983 - \$123,960	-
Public Works Operations Manager I	-	\$101,983 - \$123,960	-
Facilities Manager I	-	\$101,983 - \$123,960	-
Associate Planner	5	\$87,843 - \$106,773	\$141,046
Parking and Community Enforcement Lieutenant	1	\$87,843 - \$106,773	\$25,642
Associate Management Analyst	-	\$87,843 - \$106,773	-
Lifeguard Sergeant	2	\$78,701 - \$95,661	\$62,400
Management Analyst	5	\$75,663 - \$91,969	\$101,853
Assistant Planner II	-	\$75,663 - \$91,969	-
Assistant Management Analyst	-	\$67,819 - \$82,434	-
Assistant Planner I	1	\$65,172 - \$79,217	\$26,908
FIRE:			
Fire Captain	3	\$102,467 - \$124,549	\$170,102
Fire Engineer	3	\$88,431 - \$107,488	\$100,994

CITY OF DEL MAR
FISCAL YEAR 2025-2026 COMPENSATION SCHEDULE

	Positions Funded	Salary Range	Budgeted Benefits
Firefighter/Paramedic	3	\$87,155 - \$105,938	\$97,502
GENERAL:			
Water Utility Specialist II	-	\$88,809 - \$107,948	-
Wastewater Utility Specialist II	-	\$71,547 - \$86,965	-
Utility Specialist II	1	\$71,547 - \$86,965	\$32,282
Code Enforcement Officer II	1	\$71,547 - \$86,965	\$32,282
Utility/Landscape Specialist II	-	\$71,547 - \$86,965	-
Maintenance Supervisor II	1	\$71,547 - \$86,965	\$26,343
Senior Lifeguard	2	\$71,547 - \$86,965	\$54,746
Network Systems Technician II	-	\$66,733 - \$81,114	-
Wastewater Utility Specialist I	1	\$66,034 - \$80,265	\$35,678
Water Utility Specialist I	1	\$63,494 - \$77,177	\$25,034
Utility Specialist I	-	\$63,494 - \$77,177	-
Utility/Landscape Specialist I	1	\$63,494 - \$77,177	\$23,582
Maintenance Supervisor I	1	\$63,494 - \$77,177	\$26,343
Code Enforcement Officer	-	\$63,494 - \$77,177	-
Accounting Technician II	3	\$61,621 - \$74,900	\$83,291
Parking Enforcement Officer II	2	\$60,412 - \$73,432	\$56,493
Administrative Assistant II	2	\$60,412 - \$73,432	\$49,960
Beach and Community Patrol Officer II	1	\$60,412 - \$73,432	\$22,470
Facilities Coordinator II	-	\$60,412 - \$73,432	-
Utility Worker II	1	\$60,412 - \$73,432	\$11,922
Utility Worker I	3	\$58,373 - \$70,953	\$65,733
Accounting Technician I	-	\$57,480 - \$69,868	-
Administrative Assistant I	1	\$57,480 - \$69,868	\$22,439
Network Systems Technician I	1	\$57,480 - \$69,868	\$31,151
Facilities Coordinator I	1	\$54,149 - \$65,819	\$21,744
Senior Maintenance Worker	1	\$51,521 - \$62,624	\$22,051
Maintenance Worker	1	\$48,631 - \$59,112	\$26,374
Parking Enforcement Officer I	-	\$48,055 - \$58,411	-
Beach and Community Patrol Officer I	-	\$48,055 - \$58,411	-

CITY OF DEL MAR
FISCAL YEAR 2026-2027 COMPENSATION SCHEDULE

	Positions Funded	Salary Range	Budgeted Benefits
CITY MANAGEMENT:			
City Manager (Contract)	1	\$275,393	\$64,894
MANAGEMENT:			
Assistant City Manager	1	\$190,818 - \$231,940	\$51,065
Administrative Services Director	-	\$170,373 - \$207,089	-
Chief Lifeguard & Community Services Director	1	\$170,373 - \$207,089	\$63,983
Director of Finance/Treasurer	-	\$170,373 - \$207,089	-
Planning/Community Development Director	1	\$170,373 - \$207,089	\$43,499
Public Works Director	1	\$170,373 - \$207,089	\$60,744
Principal Engineer	2	\$141,593 - \$172,107	\$64,166
Deputy Chief Lifeguard & Deputy Community Services Director	1	\$133,578 - \$162,365	\$53,636
Special Projects & Programs Manager	1	\$133,578 - \$162,365	\$21,121
Finance Manager/Treasurer	1	\$133,578 - \$162,365	\$37,576
Administrative Services Manager/City Clerk	1	\$133,578 - \$162,365	\$35,941
Planning Manager/Principal Planner	2	\$133,578 - \$162,365	\$106,223
Finance Officer	1	\$122,196 - \$148,531	\$49,395
PROFESSIONAL & SUPERVISORY:			
Information Technology Manager II	1	\$119,548 - \$145,311	\$48,510
Public Works Operations Manager II	1	\$119,548 - \$145,311	\$20,144
Facilities Manager II	-	\$119,548 - \$145,311	-
Senior Planner	-	\$105,042 - \$127,679	-
Senior Management Analyst	1	\$105,042 - \$127,679	\$29,456
Information Technology Manager I	-	\$105,042 - \$127,679	-
Public Works Operations Manager I	-	\$105,042 - \$127,679	-
Facilities Manager I	-	\$105,042 - \$127,679	-
Associate Planner	5	\$90,478 - \$109,976	\$146,853
Parking and Community Enforcement Lieutenant	1	\$90,478 - \$109,976	\$27,052
Associate Management Analyst	-	\$90,478 - \$109,976	-
Lifeguard Sergeant	2	\$81,062 - \$98,531	\$66,402
Management Analyst	5	\$77,933 - \$94,728	\$106,298
Assistant Planner II	-	\$77,933 - \$94,728	-
Assistant Management Analyst	-	\$69,853 - \$84,907	-
Assistant Planner I	1	\$67,128 - \$81,594	\$28,286
FIRE:			
Fire Captain	3	\$105,541 - \$128,286	\$175,234
Fire Engineer	3	\$91,083 - \$110,712	\$104,299

CITY OF DEL MAR
FISCAL YEAR 2026-2027 COMPENSATION SCHEDULE

	Positions Funded	Salary Range	Budgeted Benefits
Firefighter/Paramedic	3	\$89,770 - \$109,116	\$104,004
GENERAL:			
Water Utility Specialist II	-	\$91,473 - \$111,186	-
Wastewater Utility Specialist II	-	\$73,693 - \$89,574	-
Utility Specialist II	1	\$73,693 - \$89,574	\$33,444
Code Enforcement Officer II	1	\$73,693 - \$89,574	\$33,444
Utility/Landscape Specialist II	-	\$73,693 - \$89,574	-
Maintenance Supervisor II	1	\$73,693 - \$89,574	\$27,677
Senior Lifeguard	2	\$73,693 - \$89,574	\$57,108
Network Systems Technician II	-	\$68,735 - \$83,548	-
Wastewater Utility Specialist I	1	\$68,015 - \$82,672	\$36,989
Water Utility Specialist I	1	\$65,399 - \$79,493	\$26,396
Utility Specialist I	-	\$65,399 - \$79,493	-
Utility/Landscape Specialist I	1	\$65,399 - \$79,493	\$24,414
Maintenance Supervisor I	1	\$65,399 - \$79,493	\$27,677
Code Enforcement Officer	-	\$65,399 - \$79,493	-
Accounting Technician II	3	\$63,469 - \$77,147	\$86,690
Parking Enforcement Officer II	2	\$62,225 - \$75,635	\$58,896
Administrative Assistant II	2	\$62,225 - \$75,635	\$51,800
Beach and Community Patrol Officer II	1	\$62,225 - \$75,635	\$22,848
Facilities Coordinator II	-	\$62,225 - \$75,635	-
Utility Worker II	1	\$62,225 - \$75,635	\$12,471
Utility Worker I	3	\$60,124 - \$73,082	\$69,086
Accounting Technician I	-	\$59,205 - \$71,964	-
Administrative Assistant I	1	\$59,205 - \$71,964	\$23,624
Network Systems Technician I	1	\$59,205 - \$71,964	\$32,275
Facilities Coordinator I	1	\$55,774 - \$67,793	\$22,848
Senior Maintenance Worker	1	\$53,067 - \$64,503	\$22,842
Maintenance Worker	1	\$50,090 - \$60,885	\$27,346
Parking Enforcement Officer I	-	\$49,496 - \$60,163	-
Beach and Community Patrol Officer I	-	\$49,496 - \$60,163	-

**FISCAL YEAR 2022-2023 through FISCAL YEAR 2026-2027
FULL-TIME STAFFING SUMMARY**

Department	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Vacant Positions Eliminated	Positions Added for FY 2026	Fiscal Year 2025-2026	Variance FY 2026 vs FY 2025	Vacant Positions Eliminated	Positions Added for FY 2027	Fiscal Year 2026-2027	Variance FY 2027 vs FY 2026
City Manager	4.00	4.00	4.00	-	-	4.00	-	-	-	4.00	-
Public Safety:											
Community Services	12.00	13.00	13.00	-	-	13.00	-	-	-	13.00	-
Fire	9.00	9.00	9.00	-	-	9.00	-	-	-	9.00	-
Administrative Services:											
City Clerk	2.50	2.50	2.50	-	-	2.50	-	-	-	2.50	-
Information Services	2.00	2.00	2.00	-	-	2.00	-	-	-	2.00	-
Human Resources	2.50	2.50	2.50	-	-	2.50	-	-	-	2.50	-
Finance	5.00	5.00	5.00	-	-	5.00	-	-	-	5.00	-
Planning & Community Development:											
Planning Services	8.00	10.00	10.00	-	-	10.00	-	-	-	10.00	-
Code Enforcement	1.00	1.00	1.00	-	-	1.00	-	-	-	1.00	-
Clean Water	-	-	-	-	-	-	-	-	-	-	-
Public Works	16.00	17.00	17.00	-	-	17.00	-	-	-	17.00	-
Total Full-Time Positions	62.00	66.00	66.00	-	-	66.00	-	-	-	66.00	-

INDEX

A

AB 939 Fund, 197

About the City of Del Mar, vi

Administrative Services, 92

B

Budget Message, 2

Budget Policies, 36

Budget Process, 34

Building Inspection Services, 121

C

Capital Projects, General Fund, 213

Capital Projects, Open Space, 206

Cash Management, 36

City Clerk, 100

City Council, iii, 75

City Engineer, 154

City Manager, 81

Clean Water Capital Projects, 247

Clean Water Capital Projects 10-Year Plan, 251

Clean Water Fund, 241

Code Enforcement Summary, 120

Community Services, 134

Community Support, 79

Compensation Schedules, 270

D

Debt Management Policy, 37

E

Equipment Replacement, 106

Executive Summary, 6

Expenditure Summaries, 68

F

Facilities, 156

Finance Services, 102

Financial Policies, 3

Fire Services, 123

Fund Overview, 48

G

Gann Appropriation Limit, 39

Gas Tax Fund, 184

General Capital Projects 10-Year Plan, 229

General Fund Expenditure Analysis, 58

General Fund Revenue Analysis, 53

Glossary, 264

Grants Fund, 193

H

INDEX

Housing Fund, 122

Human Resources, 101

I

Information Systems, 108

L

Legal Services, 78

M

Miscellaneous Statistical
Information, viii

O

Open Space Fund, 187

Organizational Chart, ii

P

Parking Enforcement, 141

Planning and Community
Development, 110

Public, Education, and Government
Fee Fund, 199

Public Works, 143

R

Readers' Guide to the Budget, 269

Regional Communications Fund,
191

Reserve Summaries, 61

Resolutions, 17

Revenue Summaries, 65

Risk Management, 104

S

Service Vision, 73

Solid Waste, 80

Special Projects, 162

Storm Water, 155

Supplemental Law Enforcement,
190

U

Utilities (see Water Operations,
Wastewater Operations)

W

Wastewater Capital Projects, 258

Wastewater Capital Projects 10-
Year Plan, 261

Wastewater Fund, 253

Water Capital Projects, 236

Water Capital Projects 10-Year
Plan, 239

Water Fund, 234

Workers' Compensation, 105



THIS PAGE LEFT INTENTIONALLY BLANK