



**SAN MARCOS**  
DISCOVER LIFE'S POSSIBILITIES

# 2025-2026 BUDGET

**Adopted Annual  
Operations &  
Capital Improvement  
Program Budget**







## **OPERATIONS & MAINTENANCE BUDGET**

Fiscal Year 2025-2026

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## **CAPITAL IMPROVEMENT PROGRAM BUDGET**

Fiscal Years 2025-2026 through 2029-2030

Prepared by the Finance Department





# Acknowledgements

## CITY OF SAN MARCOS CITY COUNCIL

Rebecca Jones, *Mayor*  
Mike Sannella, *Deputy Mayor*  
María Nuñez, *Council Member*  
Ed Musgrove, *Council Member*  
Danielle LeBlang, *Council Member*

## BUDGET REVIEW COMMITTEE

Salvador Roman <i>Chair</i>	Joanne Harris-Malone <i>Vice Chair</i>
Benjamin P. Barlow	James Knowlton
Chris Freeman	Samuel Neuhauser
Jim Garcia	Kathleen Smith







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# Introductory Section









June 11, 2025

Honorable Mayor and Members of the City Council:

I am pleased to present the City of San Marcos Annual Budget for Fiscal Year 2025–26. This document reflects the collective efforts of City leadership and staff to responsibly plan for the coming year while continuing to deliver high-quality services, maintain critical infrastructure, and invest in the future of our community.

### **A balanced and responsible financial plan**

The FY 2025–26 budget is structurally balanced and meets the City Council’s reserve policy. By setting aside the equivalent of 40% of our General Fund operating budget, San Marcos has achieved the second highest reserve target in the county.

The City also continues to practice transparency in the creation of our annual budget. The Budget Review Committee worked with staff during the development of the Fiscal Year 2025-26 budget, and a new Measure Q Oversight Committee held its first meeting in April.

Fiscal year 2025-26 marks the first full year of funding from Measure Q, the 1% local sales tax passed by voters Nov. 5, 2024. Revenues generated from Measure Q are tracked in a dedicated fund (Fund 606) to ensure transparency and accountability to our residents. The Measure Q Oversight Committee will also review independent audits of Measure Q expenditures annually, starting in January 2026.

### **Expenditures focused on community priorities**

The City of San Marcos has made great strides investing in the city’s quality of life, and a strong foundation has been set for the community’s next chapter. The proposed Operations & Maintenance Budget totals \$185.3 million for all funds, and the Capital Improvement Program Budget totals \$19.1 million for FY 2025–26. Together, these budgets are the financial blueprints for achieving the City Council’s strategic priorities and sustaining service delivery levels expected by residents, businesses and visitors.

Measure Q funds are focused on public safety and emergency response, roads and infrastructure maintenance, and parks and community spaces.

In Fiscal Year 2025-26, Measure Q will fund \$6.8 million in operating services such as park and trail maintenance, facility repairs, and fire equipment needs. An additional \$7.3 million is allocated to capital improvement projects, and \$7.8 million will be transferred to the City’s infrastructure replacement and rehabilitation funds. This 8.3% investment in infrastructure exceeds the City’s 6% policy minimum and demonstrates our proactive approach to addressing deferred maintenance and long-term infrastructure needs before they escalate into costly repairs.

### **Financial outlook and economic conditions**

While the City remains in a strong financial position, we continue to monitor broader economic conditions closely. The FY 2025–26 budget projects a 5% overall increase in General Fund revenue compared to the prior year, reflecting continued local economic growth and stability. However, it also accounts for headwinds such as decreased fuel prices, modest declines in consumer discretionary spending, and a cooling real estate market due to higher interest rates.

Sales tax revenue is projected to decline by 2.5%, driven by reductions in fuel sales and slower consumer spending in home improvement and auto-related categories. This dip is offset by an estimated 5% increase in property tax revenue, primarily due to new residential construction completed in recent years. Over time, we anticipate a deceleration in property tax growth as housing turnover slows.

The City's investment in revenue-generating real estate assets continues to be a stabilizing factor. Net revenue from City-owned leased properties and partnerships is projected to increase by \$2.4 million over last year, providing a dependable source of funding that helps insulate the City from economic volatility.

### **Continued focus on efficiency and value**

To mitigate increasing costs—such as scheduled merit increases, health and retirement obligations, and rising utility and insurance expenses—City departments have implemented significant operational efficiencies. These include the ongoing use of best value analyses, which have yielded approximately \$700,000 in annual savings through service delivery realignment and cost-effective resource deployment.

Additional efficiencies were achieved by increasing in-house maintenance capacity and transferring eligible service costs to the Measure Q fund where appropriate. As a result, the proposed General Fund appropriation of \$97.9 million represents a 5% year-over-year increase.

### **Capital improvement priorities**

The FY 2025–26 Capital Improvement Program Budget totals \$19.1 million and reflects the City's ongoing commitment to investing in infrastructure, community facilities, and long-term public assets. Funding sources for these projects include the General Fund, Special Revenue Funds, Enterprise Funds, and Measure Q. These investments are essential to maintaining the high quality of life residents expect and ensuring the resilience and reliability of City infrastructure.

### **Looking ahead**

This budget reflects San Marcos' strong fiscal foundation, sustained by prudent financial management, diversified revenue sources, and efficient operations. While economic uncertainty remains, we are confident in our ability to navigate future challenges and maintain the services and investments that matter most to our community.

We are proud of the collaborative process that shaped this budget and grateful for the community's ongoing engagement and trust. The full budget document, including departmental overviews, organizational charts, and supporting detail, will be available on the City's website by July 1.

Sincerely,



Michelle Bender, City Manager



## Expenditures - Overview by Fund and Function

Fund/Function	Fiscal Year 2024-25			Fiscal Year 2025-26
	As Adopted	As Amended	Projected 6/30/25	Budget City Council Approved
<b>GENERAL FUND</b>				
<b>GENERAL GOVERNMENT</b>				
City Council	\$ 270,321	\$ 274,821	\$ 270,658	\$ 276,917
Administration	9,703,566	9,980,523	9,746,736	9,931,163
Communication and Engagement	326,154	444,106	432,653	494,276
Economic Development	204,408	281,778	303,016	676,616
City Attorney	855,000	855,000	855,000	855,000
City Clerk	823,541	842,529	852,451	838,298
Human Resources/Risk Management	4,284,625	4,274,224	4,412,507	4,521,963
Finance	1,885,102	2,005,546	1,835,153	2,116,422
Information Systems	2,526,398	2,661,215	2,658,208	3,464,442
Real Property Services	50,000	52,640	150,145	33,525
<b>Total General Government</b>	<b>20,929,115</b>	<b>21,672,382</b>	<b>21,516,527</b>	<b>23,208,622</b>
<b>PUBLIC WORKS</b>				
Administration	525,787	547,253	544,069	739,665
Right-of-way Maintenance	3,033,019	2,830,493	2,761,459	3,319,794
Fleet Maintenance	2,378,991	2,485,547	2,304,217	2,506,543
Parks and Landscape	4,049,443	4,045,958	4,023,768	3,359,545
Facilities Maintenance	1,982,162	2,289,338	2,388,246	1,612,395
<b>Total Public Works</b>	<b>11,969,402</b>	<b>12,198,589</b>	<b>12,021,759</b>	<b>11,537,942</b>
<b>DEVELOPMENT SERVICES</b>				
Administration	1,499,802	1,733,641	1,728,405	1,237,473
Planning	1,484,370	1,640,597	1,486,519	2,077,493
Building*	1,844,719	2,074,980	1,939,965	-
Engineering	2,584,034	3,419,602	2,191,288	3,009,307
Watershed Program Management	963,157	982,831	1,101,520	939,254
<b>Total Development Services</b>	<b>8,376,082</b>	<b>9,851,651</b>	<b>8,447,697</b>	<b>7,263,527</b>
<b>PUBLIC SAFETY</b>				
Fire Department*	22,679,607	23,377,451	21,442,925	25,324,773
Law Enforcement	24,144,180	24,151,681	24,196,680	25,096,100
<b>Total Public Safety</b>	<b>46,823,787</b>	<b>47,529,132</b>	<b>45,639,605</b>	<b>50,420,873</b>
<b>PARKS AND RECREATION</b>				
Parks and Recreation	4,495,965	4,360,204	4,371,200	4,692,759
<b>Total Parks and Recreation</b>	<b>4,495,965</b>	<b>4,360,204</b>	<b>4,371,200</b>	<b>4,692,759</b>
<b>OTHER FINANCING USES</b>				
Transfers Out	831,000	831,000	831,000	831,000
<b>Total Other Financing Uses</b>	<b>831,000</b>	<b>831,000</b>	<b>831,000</b>	<b>831,000</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 93,425,351</b>	<b>\$ 96,442,958</b>	<b>\$ 92,827,788</b>	<b>\$ 97,954,723</b>

\*As of Fiscal Year 2026, the Building Division will move from Development Services to the Fire Department

## Expenditures - Overview by Fund and Function (continued)

Fund/Function	Fiscal Year 2024-25			Fiscal Year 2025-26
	As Adopted	As Amended	Projected 6/30/25	Budget City Council Approved
<b>SPECIAL REVENUE FUNDS</b>				
Gas Tax*	\$ 806,050	\$ 1,781,361	\$ 1,781,361	\$ 356,359
Traffic Safety*	215,094	261,489	261,489	301,729
Lighting & Landscaping Maintenance District	1,744,056	1,788,678	1,749,480	2,030,469
City Affordable Housing*	1,503,500	1,503,500	9,000	1,547,948
CFD 98-02 Lighting & Landscaping*	9,501,022	10,341,751	9,770,211	10,829,011
Senior Nutrition Grant	425,899	445,899	428,899	467,395
CDBG*	335,764	683,482	679,213	211,523
Center Dr Maintenance District	26,020	50,020	47,520	31,520
CalHome Fund	200,000	200,000	-	200,000
CFD 2011-01 Congestion Management	4,000	4,000	4,000	4,000
PEG*	125,000	155,000	155,000	170,000
Art In Public Places	185,000	185,000	85,000	85,000
RMRA*	-	1,600,000	1,600,000	-
Permanent Local Housing Allocation	-	-	-	20,578
San Marcos Successor Housing Agency	15,697,836	8,504,049	8,488,649	7,294,904
<b>Total Special Revenue Funds</b>	<b>30,769,241</b>	<b>27,504,229</b>	<b>25,059,822</b>	<b>23,550,436</b>
<b>DEBT SERVICE FUND</b>				
Lease Revenue Bonds	382,943	382,943	382,943	384,530
<b>Total Debt Service Fund</b>	<b>382,943</b>	<b>382,943</b>	<b>382,943</b>	<b>384,530</b>
<b>CAPITAL IMPROVEMENT PROJECT FUNDS</b>				
Public Facilities Fees*	118,075	4,357,845	4,309,468	145,670
Transnet - Streets*	163,976	2,171,825	2,171,784	202,337
RTCIP*	-	2,523,465	600,000	-
<b>Total Capital Improvement Project Funds</b>	<b>282,051</b>	<b>9,053,135</b>	<b>7,081,252</b>	<b>348,007</b>
<b>FIDUCIARY FUNDS</b>				
Trust/Agency Deposits	346,000	346,000	-	-
Redevelopment Property Tax Trust Fund*	25,067,597	28,552,086	28,540,086	22,199,349
<b>Total Fiduciary Funds</b>	<b>25,413,597</b>	<b>28,898,086</b>	<b>28,540,086</b>	<b>22,199,349</b>
<b>ENTERPRISE FUNDS</b>				
Creekside Marketplace	5,995,196	7,616,352	7,616,352	6,165,629
Real Property Management	6,846,213	7,992,842	6,694,597	11,113,932
<b>Total Enterprise Funds</b>	<b>12,841,409</b>	<b>15,609,194</b>	<b>14,310,949</b>	<b>17,279,561</b>
<b>INTERNAL SERVICE FUNDS</b>				
Vehicle & Equipment Acquisition/Replacement	1,474,487	4,514,797	4,123,263	2,940,199
City Facilities Replacement/Rehabilitation*	86,000	861,145	821,141	2,794,495
City Infrastructure Replacement/Rehabilitation*	792,000	1,703,186	1,239,500	3,294,000
Measure Q Fund	-	4,982,000	4,445,332	14,562,668
<b>Total Internal Service Funds</b>	<b>2,352,487</b>	<b>12,061,128</b>	<b>10,629,236</b>	<b>23,591,362</b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>\$ 165,467,079</b>	<b>\$ 189,951,673</b>	<b>\$ 178,832,076</b>	<b>\$ 185,307,968</b>

\*See Capital Improvement Program - Summary by Funding Source for FY 2025-26 appropriations committed from these funds. Appropriations committed for capital projects are reflected on the individual fund pages in the fund balance reserves.

## Revenues - Overview by Fund and Type

Budget Category	Fiscal Year 2024-25			Fiscal Year 2025-26
	As Adopted	As Amended	Projected 6/30/25	Budget City Council Approved
<b>GENERAL FUND</b>				
<b>TAXES &amp; SPECIAL ASSESSMENTS</b>				
Sales Tax	\$ 22,577,794	\$ 21,203,672	\$ 21,126,064	\$ 22,009,320
Property Tax	32,189,593	33,417,645	33,456,775	33,863,177
Special Assessments	7,347,600	7,506,075	7,549,600	7,822,600
Transient Occupancy Tax	1,570,000	1,928,000	1,928,000	1,928,000
<b>Total Taxes &amp; Special Assessments</b>	<b>63,684,987</b>	<b>64,055,392</b>	<b>64,060,439</b>	<b>65,623,097</b>
<b>LICENSES &amp; PERMITS</b>				
Franchise Fees	5,800,000	5,800,000	5,710,000	5,910,000
Building Permit Fees	710,000	390,076	370,000	520,000
Business License Fees	251,500	251,500	264,150	338,600
Other Licenses & Permits	1,042,350	1,257,350	1,109,898	1,124,363
<b>Total Licenses &amp; Permits</b>	<b>7,803,850</b>	<b>7,698,926</b>	<b>7,454,048</b>	<b>7,892,963</b>
<b>INTERGOVERNMENTAL</b>				
State Mandates	175,000	226,000	251,361	255,000
State Grants	480,856	480,856	535,871	459,500
Local Grants	5,000	20,000	20,000	-
County	300,000	300,000	395,000	320,000
Federal Grants	-	127,008	127,008	-
<b>Total Intergovernmental</b>	<b>960,856</b>	<b>1,153,864</b>	<b>1,329,240</b>	<b>1,034,500</b>
<b>CHARGES FOR SERVICES</b>				
Departmental Services	10,274,958	10,118,236	10,335,441	10,623,185
Reimbursements	2,636,600	3,981,500	4,169,188	4,068,500
<b>Total Charges For Services</b>	<b>12,911,558</b>	<b>14,099,736</b>	<b>14,504,629</b>	<b>14,691,685</b>
<b>FINES &amp; FORFEITURES</b>				
Fines & Forfeitures	393,200	413,200	438,500	492,000
<b>Total Fines &amp; Forfeitures</b>	<b>393,200</b>	<b>413,200</b>	<b>438,500</b>	<b>492,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>				
Rental Income	47,600	47,600	35,150	33,500
Partnership Income	1,480,000	480,000	420,000	540,000
Interest Income	1,075,000	1,075,000	930,000	940,000
<b>Total Use of Money &amp; Property</b>	<b>2,602,600</b>	<b>1,602,600</b>	<b>1,385,150</b>	<b>1,513,500</b>
<b>DEVELOPER FEES</b>				
Developer Fees	18,000	18,000	20,000	20,000
<b>Total Developer Fees</b>	<b>18,000</b>	<b>18,000</b>	<b>20,000</b>	<b>20,000</b>
<b>MISCELLANEOUS REVENUES</b>				
Donations	6,000	13,300	13,300	8,000
Other Miscellaneous Revenue	239,500	239,500	235,117	221,200
<b>Total Miscellaneous Revenues</b>	<b>245,500</b>	<b>252,800</b>	<b>248,417</b>	<b>229,200</b>
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In - Creekside	2,500,000	2,500,000	2,500,000	4,500,000
Operating Transfers In - Real Property Management	1,000,000	1,000,000	1,000,000	1,425,000
Operating Transfers In - Other	1,304,800	1,232,800	1,232,800	966,800
<b>Total Other Financing Sources</b>	<b>4,804,800</b>	<b>4,732,800</b>	<b>4,732,800</b>	<b>6,891,800</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 93,425,351</b>	<b>\$ 94,027,318</b>	<b>\$ 94,173,223</b>	<b>\$ 98,388,745</b>

## Revenues - Overview by Fund and Type (continued)

Budget Category	Fiscal Year 2024-25			Fiscal Year 2025-26
	As Adopted	As Amended	Projected 6/30/25	Budget City Council Approved
<b>SPECIAL REVENUE FUNDS</b>				
<b>GAS TAX</b>				
Gas Tax Revenue	\$ 2,699,047	\$ 2,699,047	\$ 2,724,040	\$ 2,723,825
Interest Income	70,000	70,000	200,000	200,000
<b>Total Gas Tax</b>	<b>2,769,047</b>	<b>2,769,047</b>	<b>2,924,040</b>	<b>2,923,825</b>
<b>TRAFFIC SAFETY</b>				
Traffic Safety Revenue	125,000	125,000	125,000	125,000
Interest Income	21,000	21,000	38,000	38,000
<b>Total Traffic Safety</b>	<b>146,000</b>	<b>146,000</b>	<b>163,000</b>	<b>163,000</b>
<b>LIGHTING &amp; LANDSCAPING MAINTENANCE DISTRICT</b>				
Special Assessments	530,000	530,000	530,000	530,000
Other Restricted Revenues	660,000	660,000	660,000	660,000
<b>Total Lighting &amp; Landscaping Maintenance District</b>	<b>1,190,000</b>	<b>1,190,000</b>	<b>1,190,000</b>	<b>1,190,000</b>
<b>CITY AFFORDABLE HOUSING</b>				
City Affordable Housing Revenue	1,000,000	1,000,000	1,400,000	1,400,000
Interest Income	100,000	100,000	320,000	320,000
<b>Total City Affordable Housing</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,720,000</b>	<b>1,720,000</b>
<b>CFD 98-02 LIGHTING &amp; LANDSCAPING</b>				
Special Assessments	9,478,000	10,250,000	10,250,000	10,987,000
Interest Income	300,000	300,000	450,000	450,000
<b>Total CFD 98-02 Lighting &amp; Landscaping</b>	<b>9,778,000</b>	<b>10,550,000</b>	<b>10,700,000</b>	<b>11,437,000</b>
<b>SENIOR NUTRITION GRANT</b>				
Nutrition Grant	114,061	134,061	124,061	114,061
Donations	26,500	26,500	26,200	26,500
Other Restricted Revenues	171,000	171,000	171,000	171,000
<b>Total Senior Nutrition Grant</b>	<b>311,561</b>	<b>331,561</b>	<b>321,261</b>	<b>311,561</b>
<b>CDBG</b>	<b>710,208</b>	<b>662,806</b>	<b>1,169,776</b>	<b>1,898,466</b>
<b>CENTER DR MAINTENANCE DISTRICT</b>	<b>27,000</b>	<b>27,000</b>	<b>30,000</b>	<b>30,000</b>
<b>CALHOME</b>	<b>113,000</b>	<b>113,000</b>	<b>-</b>	<b>113,000</b>
<b>CFD 2011-01 CONGESTION MANAGEMENT</b>	<b>1,026,000</b>	<b>1,264,000</b>	<b>1,295,000</b>	<b>1,482,000</b>
<b>PEG</b>	<b>206,000</b>	<b>206,000</b>	<b>180,000</b>	<b>180,000</b>
<b>ART IN PUBLIC PLACES</b>	<b>68,000</b>	<b>68,000</b>	<b>30,000</b>	<b>30,000</b>
<b>RMRA</b>				
Intergovernmental Revenue	2,448,285	2,448,285	2,423,878	2,518,679
Interest Income	70,000	70,000	200,000	200,000
<b>Total RMRA</b>	<b>2,518,285</b>	<b>2,518,285</b>	<b>2,623,878</b>	<b>2,718,679</b>
<b>PERMANENT LOCAL HOUSING ALLOCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>
<b>SAN MARCOS SUCCESSOR HOUSING AGENCY</b>	<b>1,976,000</b>	<b>1,976,000</b>	<b>2,443,500</b>	<b>2,633,500</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 21,939,101</b>	<b>\$ 22,921,699</b>	<b>\$ 24,790,455</b>	<b>\$ 27,081,031</b>



## Revenues - Overview by Fund and Type (continued)

Budget Category	Fiscal Year 2024-25			Fiscal Year 2024-25
	As Adopted	As Amended	Projected 6/30/25	Budget City Council Approved
<b>DEBT SERVICE FUND</b>				
LEASE REVENUE BONDS	\$ 401,943	\$ 401,943	\$ 480,000	\$ 580,000
<b>CAPITAL IMPROVEMENT PROJECTS FUNDS</b>				
<b>PUBLIC FACILITIES FEES</b>				
Developer Fees	6,286,000	3,676,372	3,502,399	5,255,000
Interest Income	714,000	714,000	550,000	550,000
<b>Total Public Facilities Fees</b>	<b>7,000,000</b>	<b>4,390,372</b>	<b>4,052,399</b>	<b>5,805,000</b>
<b>TRANSNET - STREETS</b>	<b>1,502,000</b>	<b>1,502,000</b>	<b>3,247,000</b>	<b>2,257,000</b>
<b>RTCIP</b>	<b>1,151,000</b>	<b>927,984</b>	<b>1,260,000</b>	<b>1,110,000</b>
<b>FIDUCIARY FUNDS</b>				
<b>REDEVELOPMENT PROPERTY TAX TRUST FUND</b>				
Property Tax	22,015,597	22,015,597	22,015,597	19,161,072
Interest Income	1,621,756	1,621,756	1,092,756	1,100,010
Other Miscellaneous Revenue	3,170,864	3,170,864	3,170,864	3,023,028
<b>Total Redevelopment Property Tax Trust Fund</b>	<b>26,808,217</b>	<b>26,808,217</b>	<b>26,279,217</b>	<b>23,284,110</b>
<b>ENTERPRISE FUNDS</b>				
<b>CREEKSIDE MARKETPLACE</b>				
Rental Income	5,165,632	5,165,632	5,134,483	5,643,132
Reimbursements	1,157,229	1,157,229	1,038,890	1,149,771
Interest Income	10,000	10,000	50,000	50,000
Other Miscellaneous Revenue	28,953	28,953	-	28,898
<b>Total Creekside Marketplace</b>	<b>6,361,814</b>	<b>6,361,814</b>	<b>6,223,373</b>	<b>6,871,801</b>
<b>REAL PROPERTY MANAGEMENT</b>				
Rental Income	6,132,571	6,132,571	6,273,246	6,353,597
Reimbursements	796,205	796,205	740,157	964,207
Other Miscellaneous Revenue	79,155	279,491	200,710	375
<b>Total Real Property Management</b>	<b>7,007,931</b>	<b>7,208,267</b>	<b>7,214,113</b>	<b>7,318,179</b>
<b>INTERNAL SERVICE FUNDS</b>				
<b>VEHICLE &amp; EQUIPMENT ACQUISITION/REPLACEMENT</b>				
Reimbursements	-	-	-	150,000
Annual Replacement/Rehab Transfers	-	2,334,276	2,334,276	2,790,199
<b>Total Vehicle &amp; Equipment Acquisition/Replacement</b>	<b>-</b>	<b>2,334,276</b>	<b>2,334,276</b>	<b>2,940,199</b>
<b>CITY FACILITIES REPLACEMENT/REHABILITATION</b>				
Interest Income	125,000	125,000	130,000	130,000
Annual Replacement/Rehab Transfers	-	-	-	1,694,495
<b>Total City Facilities Replacement/Rehabilitation</b>	<b>125,000</b>	<b>125,000</b>	<b>130,000</b>	<b>1,824,495</b>
<b>CITY INFRASTRUCTURE REPLACEMENT/REHABILITATION</b>				
Interest Income	100,000	100,000	120,000	120,000
Grant Revenue	60,000	60,000	-	-
Annual Replacement/Rehab Transfers	-	-	-	3,294,000
<b>Total City Infrastructure Replacement/Rehabilitation</b>	<b>160,000</b>	<b>160,000</b>	<b>120,000</b>	<b>3,414,000</b>
<b>MEASURE Q FUND</b>				
Sales Tax	-	4,982,000	4,887,000	21,371,000
<b>Total Measure Q Fund</b>	<b>-</b>	<b>4,982,000</b>	<b>4,887,000</b>	<b>21,371,000</b>
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>\$ 165,882,357</b>	<b>\$ 172,150,890</b>	<b>\$ 175,191,056</b>	<b>\$ 202,245,560</b>



SAN MARCOS  
DISCOVER LIFE'S POSSIBILITIES

# General Fund







## GENERAL FUND

### Budget Summary

Budget Category	FY 2025-26 Budget			
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	City Council Approved
REVENUES				
Taxes & Special Assessments	\$ 59,271,600	\$ 61,673,784	\$ 64,060,439	\$ 65,623,097
Licenses & Permits	6,903,805	7,559,422	7,426,398	7,793,363
Intergovernmental*	7,318,544	1,353,775	1,329,240	1,034,500
Charges for Services	13,553,083	13,311,441	14,532,279	14,791,285
Fines & Forfeitures	197,362	426,613	438,500	492,000
Use of Money & Property	2,123,740	1,456,695	1,385,150	1,688,500
Developer Fees	24,413	25,215	20,000	20,000
Miscellaneous Revenues	384,368	288,327	248,417	229,200
Other Financing Sources	3,751,890	4,425,603	4,732,800	6,716,800
TOTAL REVENUES	93,528,805	90,520,875	94,173,223	98,388,745
OPERATING EXPENDITURES				
Salaries & Wages	26,579,273	27,131,286	28,762,587	33,536,127
Health Benefits	3,527,859	3,604,081	3,396,770	4,609,972
Retirement Benefits	9,591,737	9,872,210	11,160,052	11,496,558
Other Personnel Expenses	1,656,399	1,604,493	1,732,850	2,388,478
Contractual Services	36,613,239	37,858,507	37,641,557	36,142,046
Supplies & Services	3,042,160	3,171,232	2,814,247	2,579,768
Repair & Maintenance	957,079	1,060,324	766,110	488,733
Utilities	1,949,387	2,027,790	2,245,822	2,129,187
Capital Expenditures (Non CIP)	277,928	144,642	30,970	177,703
Debt Service	90,082	42,720	70,000	70,000
Other Operating Expenses	6,372,042	2,912,467	4,206,823	4,336,151
Annual Replacement/Rehab Transfers	2,265,345	-	-	-
TOTAL OPERATING EXPENDITURES	92,922,530	89,429,752	92,827,788	97,954,723
CIP PROJECT EXPENDITURES	223,416	-	-	-
TOTAL EXPENDITURES	93,145,946	89,429,752	92,827,788	97,954,723
REVENUE OVER/(UNDER) EXPENDITURES	382,859	1,091,123	1,345,435	434,022
FUND BALANCE				
Beginning Balance - July 1	49,157,112	49,539,971	50,463,875	56,115,331
Capital Project Adjustment	-	(167,219)	(3,854,788)	-
Unanticipated One-Time Revenues/(Expenses)	1,000,000	-	8,160,809	3,186,000
Revenue Over/(Under) Expenditures	(617,141)	1,091,123	1,345,435	434,022
Ending Balance - June 30	49,539,971	50,463,875	56,115,331	59,735,353
RESERVED FUND BALANCE				
Restricted Assets	7,937,527	7,937,527	8,633,195	8,633,195
Restricted for Capital Projects	570,000	356,498	11,454,011	11,454,011
Environmental Endowments	534,256	534,256	534,256	534,256
Catastrophic/Emergency Reserve	13,499,396	13,878,531	11,831,290	13,037,964
One-time Recurring Savings/Opportunity Reserve	13,499,396	13,878,531	11,831,290	13,037,964
Economic Contingency/Pension Stabilization Reserve	10,999,396	11,378,531	9,331,290	10,537,964
Pension Stabilization Reserves - Restricted Section 115**	2,500,000	2,500,000	2,500,000	2,500,000
Total Restricted Reserves	49,539,971	50,463,875	56,115,331	59,735,353
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ -	\$ -

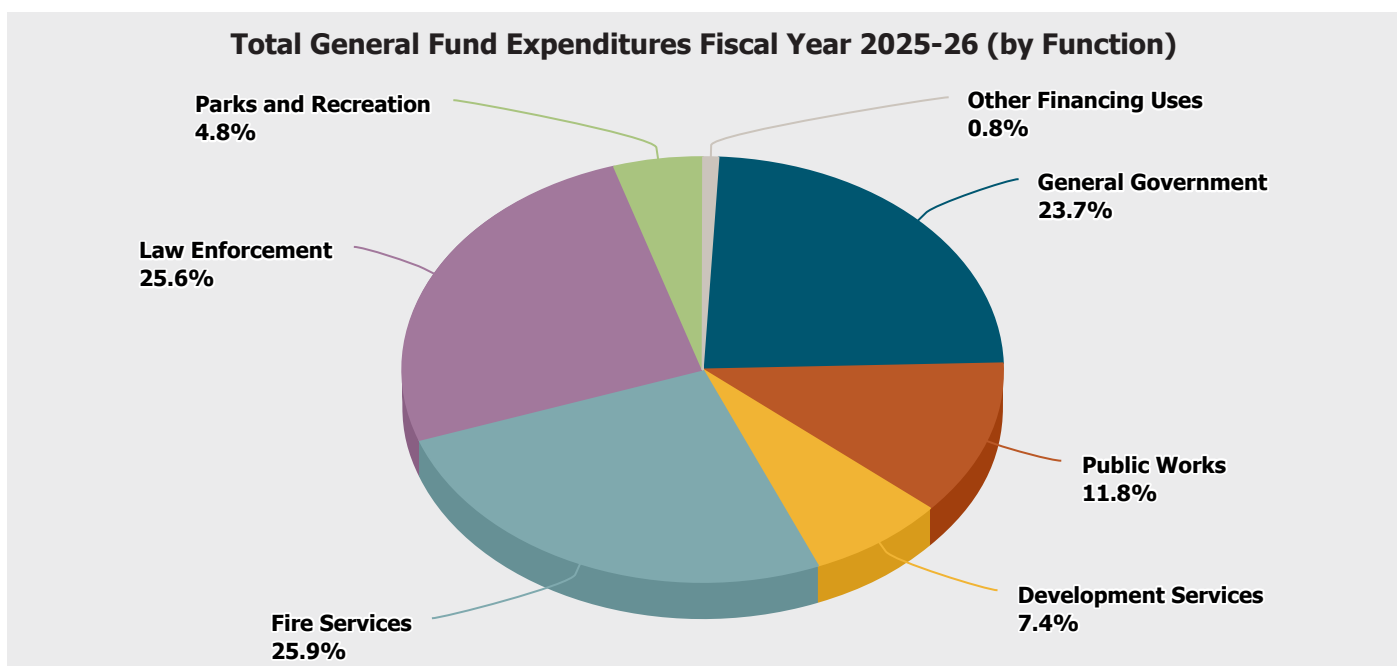
\*FY 2022-23 General Fund include Federal ARPA Funding.

\*\*Reserves put into the Section 115 Pension Trust are part of the Economic Contingency/ Pension Stabilization Reserve.

## GENERAL FUND

### Expenditure Summary by Function

Function	Fiscal Year 2024-25			Fiscal Year 2025-26
	As Adopted	As Amended	Projected 6/30/25	Budget City Council Approved
General Government	\$ 20,929,115	\$ 21,672,382	\$ 21,516,527	\$ 23,208,622
Public Works	11,969,402	12,198,589	12,021,759	11,537,942
Development Services	8,376,082	9,851,651	8,447,697	7,263,527
Public Safety	46,823,787	47,529,132	45,639,605	50,420,873
Parks And Recreation	4,495,965	4,360,204	4,371,200	4,692,759
Other Financing Uses	831,000	831,000	831,000	831,000
Annual Replacement/Rehab Transfers	-	-	-	-
<b>TOTAL GENERAL FUND</b>	<b>\$ 93,425,351</b>	<b>\$ 96,442,958</b>	<b>\$ 92,827,788</b>	<b>\$ 97,954,723</b>



## GENERAL FUND

### Expenditure Summary by Type

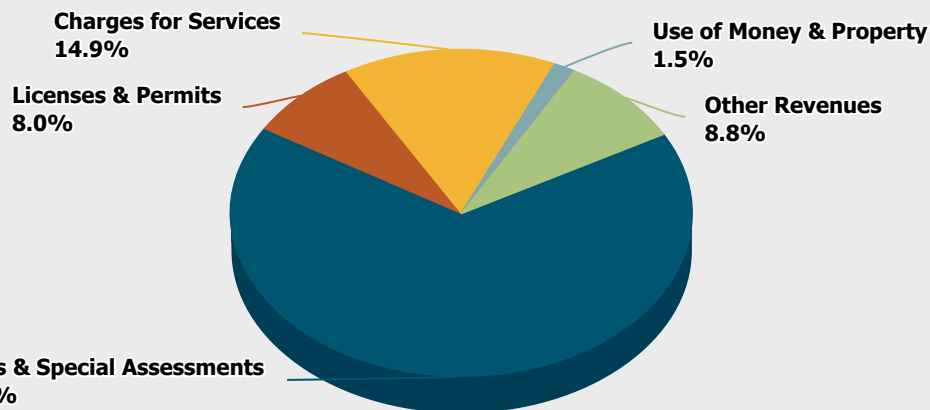
Expenditure Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
				City Council Approved
EXPENDITURES				
Personnel Services				
Salaries & Wages	\$ 26,579,273	\$ 27,131,286	\$ 28,762,587	\$ 33,536,127
Health Benefits	3,527,859	3,604,081	3,396,770	4,609,972
Retirement Benefits	9,591,737	9,872,210	11,160,052	11,496,558
Other Personnel Expenses	1,656,399	1,604,493	1,732,850	2,388,478
Personnel Services Subtotal	41,355,268	42,212,070	45,052,259	52,031,135
Operating Expenses				
Contractual Services	36,613,239	37,858,508	37,641,557	36,142,046
Supplies & Services	3,042,160	3,171,234	2,814,247	2,579,768
Repair & Maintenance	957,079	1,060,324	766,110	488,733
Utilities	1,949,387	2,027,790	2,245,822	2,129,187
Capital Expenditures (Non CIP)	277,928	144,642	30,970	177,703
Debt Service	90,082	42,720	35,000	35,000
Other Operating Expenses	6,372,042	2,912,464	4,241,823	4,371,151
Annual Replacement/Rehab Transfers	2,265,345	-	-	-
Operating Expenses Subtotal	51,567,260	47,217,682	47,775,529	45,923,588
TOTAL OPERATING EXPENDITURES	\$ 92,922,530	\$ 89,429,752	\$ 92,827,788	\$ 97,954,723

## GENERAL FUND

### Revenue Summary by Type

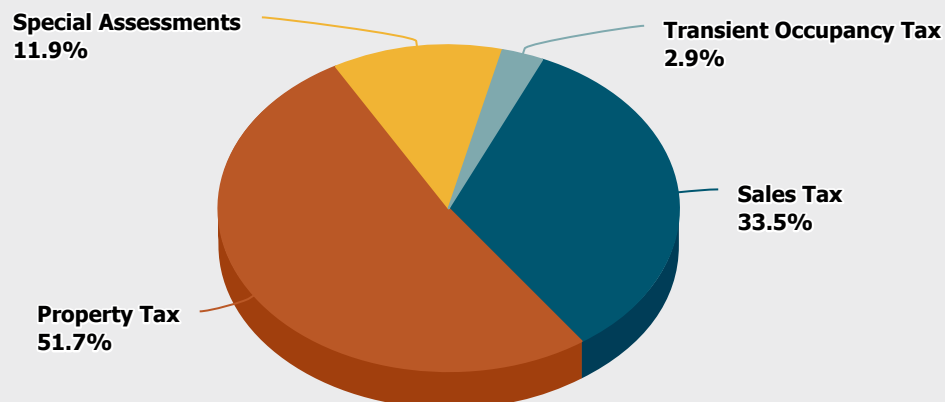
Budget Category	Fiscal Year 2024-25			Fiscal Year 2025-26 Budget	
	As Adopted	As Amended	Projected 6/30/25	City Council Approved	
Taxes & Special Assessments	\$ 63,684,987	\$ 64,055,392	\$ 64,060,439	\$ 65,623,097	
Licenses & Permits	7,803,850	7,698,926	7,454,048	7,892,963	
Intergovernmental	960,856	1,153,864	1,329,240	1,034,500	
Charges For Services	12,911,558	14,099,736	14,504,629	14,691,685	
Fines & Forfeitures	393,200	413,200	438,500	492,000	
Use Of Money & Property	2,602,600	1,602,600	1,385,150	1,513,500	
Developer Fees	18,000	18,000	20,000	20,000	
Miscellaneous Revenues	245,500	252,800	248,417	229,200	
Other Financing Sources	4,804,800	4,732,800	4,732,800	6,891,800	
<b>TOTAL GENERAL FUND</b>	<b>\$ 93,425,351</b>	<b>\$ 94,027,318</b>	<b>\$ 94,173,223</b>	<b>\$ 98,388,745</b>	

**Total General Fund Revenues Fiscal Year 2025-26**



Notes: "Other Revenues" include Developer Fees, Intergovernmental Revenues, Miscellaneous Revenue, Fines & Forfeitures, Creekside and Real Property Management Transfers.

**Breakdown of Taxes & Special Assessment Revenues for Fiscal Year 2025-26**







# City Council

## PURPOSE:

To develop strategic goals and priorities for the City through policy development and the legislative process while being mindful of the needs, interests and concerns of San Marcos residents in an open and responsive manner.

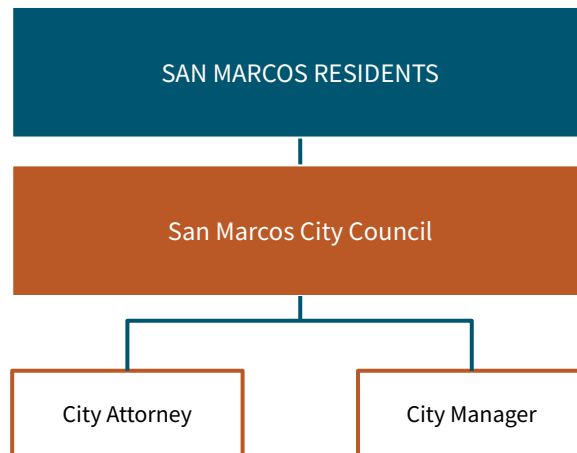
## SUMMARY OF SERVICES:

This budget provides funding to support the activities of the City Council, including expenses for conferences and travel, association dues and subscriptions and intergovernmental support activities.

## STRATEGIC THEMES:

- > Quality of Life
- > Economic Development
- > Good Governance
- > Planning for the Future
- > Dynamic and Responsive Service Delivery

## DEPARTMENTAL STRUCTURE:



## CITY COUNCIL - #101212

### Summary of Department Resources

Budget Category			FY 2024-25 Projected	FY 2025-26 Budget				
				City Council Approved				
EXPENDITURES								
Personnel Services								
Salaries & Wages	\$	77,381	\$	76,659	\$	78,658	\$	76,660
Health Benefits		58,561		43,775		45,000		36,440
Retirement Benefits		5,026		6,040		5,000		4,552
Other Personnel Expenses		11,372		11,431		11,500		16,265
Personnel Services Subtotal		152,340		137,905		140,158		133,917
Operating Expenses								
Contractual Services		-		-		-		-
Supplies & Services		115,196		99,530		120,000		123,000
Repair & Maintenance		-		-		-		-
Utilities		-		-		-		-
Capital Expenditures (Non CIP)		-		-		-		-
Debt Service		-		-		-		-
Other Operating Expenses		3,511		6,352		10,500		20,000
Operating Expenses Subtotal		118,707		105,882		130,500		143,000
TOTAL EXPENDITURES		271,047		243,787		270,658		276,917
REVENUES								
Taxes & Special Assessments		-		-		-		-
Licenses & Permits		-		-		-		-
Intergovernmental		-		-		-		-
Charges for Services		-		-		-		-
Fines & Forfeitures		-		-		-		-
Use of Money & Property		-		-		-		-
Developer Fees		-		-		-		-
Miscellaneous Revenues		-		-		-		-
Other Financing Sources		-		-		-		-
TOTAL REVENUES		-		-		-		-
NET GENERAL FUND COST	\$	271,047	\$	243,787	\$	270,658	\$	276,917
Council Members								5.00

## CITY COUNCIL - #101212

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
511000	Salary & Wages (Full-Time)	\$	58,660
511007	Auto Allowance		18,000
512001	Medicare		1,265
512004	Health Insurance		36,440
512010	PERS		4,552
512013	EBAP		15,000
532001	Memberships & Subscriptions		123,000
581000	Travel & Training		10,000
581031	Community Event Support		10,000
Totals		\$	276,917





# Administration

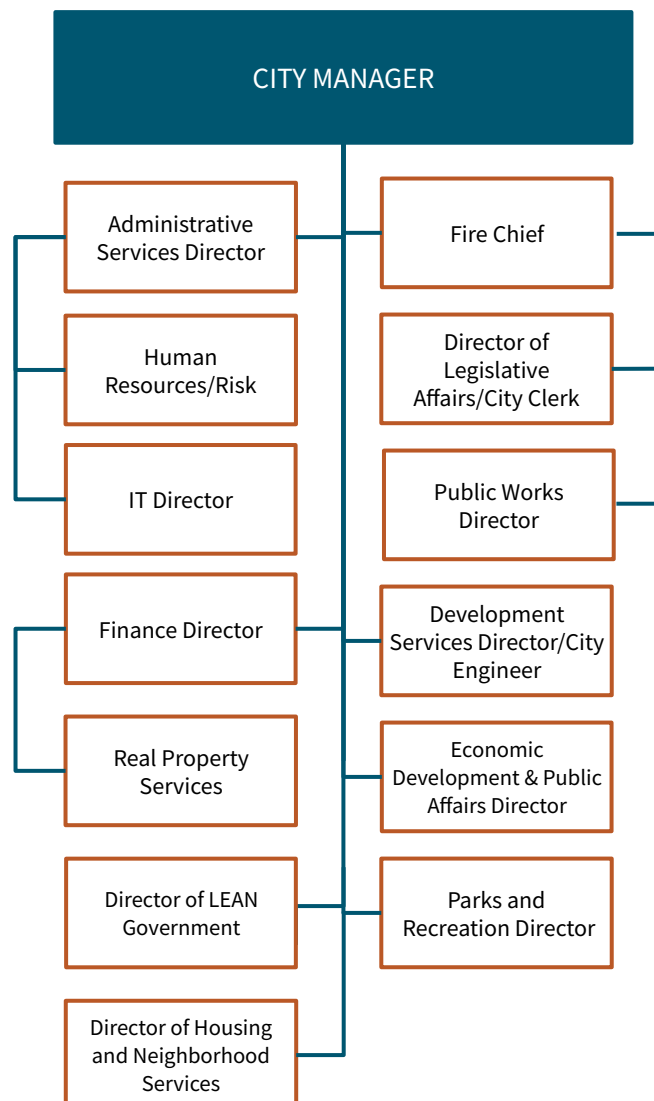
## PURPOSE:

To provide management systems, oversight and support necessary to ensure the ongoing efficiency and effectiveness of all City operations.

## SUMMARY OF SERVICES:

The Administration Department, under the direction of the City Manager and her immediate staff, is responsible for the general management of all City operations and personnel. This responsibility includes enforcing City ordinances, administering City contracts and agreements, advising the City Council of legislative and administrative concerns, overseeing intergovernmental relations, and providing overall fiscal management. The City Manager acts as City Treasurer and Executive Director of the Public Facilities Authority, Public Financing Authority, Industrial Development Authority, California Mobilehome Park Financing Authority, and the San Marcos Successor Agency to the former Redevelopment Agency. The Administration function also encompasses the divisions of Communication and Engagement, Economic Development & Public Affairs, Real Property Services, City Clerk & Legislative Affairs, Finance, Information Systems, Human Resources/Risk Management, and Housing & Neighborhood Services.

## DEPARTMENTAL STRUCTURE:



## ADMINISTRATION - 1011xx

### Summary of Department Resources

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>EXPENDITURES</b>				
<b>Personnel Services</b>				
Salaries & Wages	\$ 1,064,122	\$ 1,119,553	\$ 935,829	\$ 1,459,437
Health Benefits	109,735	99,123	85,959	165,031
Retirement Benefits	6,892,281	6,611,421	7,798,871	7,575,498
Other Personnel Expenses	87,365	82,076	77,719	199,688
<b>Personnel Services Subtotal</b>	<b>8,153,503</b>	<b>7,912,173</b>	<b>8,898,378</b>	<b>9,399,654</b>
<b>Operating Expenses</b>				
Contractual Services	1,204,581	1,404,553	1,249,550	1,503,550
Supplies & Services	170,260	178,984	206,277	102,443
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	33,101	42,720	35,000	35,000
Other Operating Expenses	114,527	122,900	93,200	61,408
<b>Operating Expenses Subtotal</b>	<b>1,522,469</b>	<b>1,749,157</b>	<b>1,584,027</b>	<b>1,702,401</b>
<b>TOTAL EXPENDITURES</b>	<b>9,675,972</b>	<b>9,661,330</b>	<b>10,482,405</b>	<b>11,102,055</b>
<b>REVENUES</b>				
Taxes & Special Assessments	-	-	-	-
Licenses & Permits	25	150	175	150
Intergovernmental*	6,159,374	30,000	222,856	-
Charges for Services	78,786	101,840	92,500	87,500
Fines & Forfeitures	128,074	306,815	370,000	432,000
Use of Money & Property	-	-	-	-
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
<b>TOTAL REVENUES</b>	<b>6,366,259</b>	<b>438,805</b>	<b>685,531</b>	<b>519,650</b>
<b>NET GENERAL FUND COST</b>	<b>\$ 3,309,713</b>	<b>\$ 9,222,525</b>	<b>\$ 9,796,874</b>	<b>\$ 10,582,405</b>
<b>Allocation of Full Time Positions**:</b>				
Departmental - Administration				7.85
Affordable Housing Fund				0.30
CDBG				0.55
PLHA				0.10
Successor Housing Agency				3.60
Public Facilities Fees				0.05
Redevelopment Property Tax Trust Fund				0.45
<b>AUTHORIZED FULL TIME POSITIONS</b>				<b>12.90</b>

\*FY 2022-23 amounts include Federal ARPA Funding.

\*\*Full-time positions include departments of: Administration, Communication & Engagement, Economic Development & Public Affairs, and Housing & Neighborhood Services

## ADMINISTRATION - #101101

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)	\$	680,170
511001	Overtime		1,500
511004	Vacation Payoff		13,620
511005	Sick Leave Payoff		18,702
511006	Stipends		2,415
511007	Auto Allowance		6,415
511009	Bilingual Pay		3,900
511100	Salary & Wages (Part-Time)		80,600
512000	Social Security		37,236
512001	Medicare		11,264
512004	Health Insurance		108,515
512010	PERS		58,025
512013	EBAP		11,436
512015	RHS		2,980
512017	Tuition Reimb Program		90,000
512019	PERS Replacement Benefit Contribution		330,000
512020	CalPERS UAL Payment		7,121,081
512021	Deferred Compensation Retirement Plan		14,804
521001	Consulting Services		15,000
521002	Other Contract Services		535,000
55534	Parking Enforcement	420,000	
	Customer Experience improvements	85,000	
	Specialized legal services	30,000	
521005	Animal Control Services		646,000
521006	Administrative Fees		8,000
531000	Office Supplies		15,000
531002	Postage		25,000
572002	Interest-Other		35,000
532000	Printing & Duplicating		40,000
532001	Memberships & Subscriptions		3,500
581000	Travel & Training		16,000
	<b>Totals</b>	<b>\$</b>	<b>9,931,163</b>

## COMMUNICATION & ENGAGEMENT - #101105

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
511000	Salary & Wages (Full-Time)	\$	235,437
511007	Auto Allowance		4,752
511100	Salary & Wages (Part-Time)		65,000
512000	Social Security		10,918
512001	Medicare		3,581
512010	PERS		18,576
512013	EBAP		3,000
512021	Deferred Compensation Retirement Plan		4,709
521001	Consulting Services		105,000
	Communication Support Services	75,000	
	Website Support	30,000	
521012	Contract Maintenance Services		4,550
	Pitney Bowes and Other Contract Maintenance Services		
532001	Memberships & Subscriptions		5,753
581008	Community Promotion		13,000
581031	Community Event Support		20,000
<b>Totals</b>		<b>\$</b>	<b>494,276</b>

## ECONOMIC DEVELOPMENT & PUBLIC AFFAIRS - #101106

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
511000	Salary & Wages (Full-Time)	\$	332,324
511005	Sick Leave Payoff		5,640
511006	Stipends		4,210
511007	Auto Allowance		4,752
512000	Social Security		18,166
512001	Medicare		5,107
512004	Health Insurance		56,516
512010	PERS		21,572
512013	EBAP		6,000
512021	Deferred Compensation Retirement Plan		6,731
521002	Other Contract Services		190,000
	Regional Branding Efforts (Innovate 78)	40,000	
	Economic Development Strategic Plan	150,000	
532001	Memberships & Subscriptions		13,190
	International economic development council	580	
	CA Association for Local Economic Development	970	
	Urban Land Institute membership	740	
	ICMA	400	
	MMASC	400	
	SD Business Journal	100	
	San Marcos Chamber of Commerce	10,000	
581000	Travel & Training		12,408
	CALED Conference	3,850	
	Intro to Economic Development Program Certificate	2,123	
	IEDC Conference	3,135	
	ICMA- CM Conference	2,640	
	MMASC Events	660	
<b>Totals</b>		<b>\$</b>	<b>676,616</b>







# City Attorney

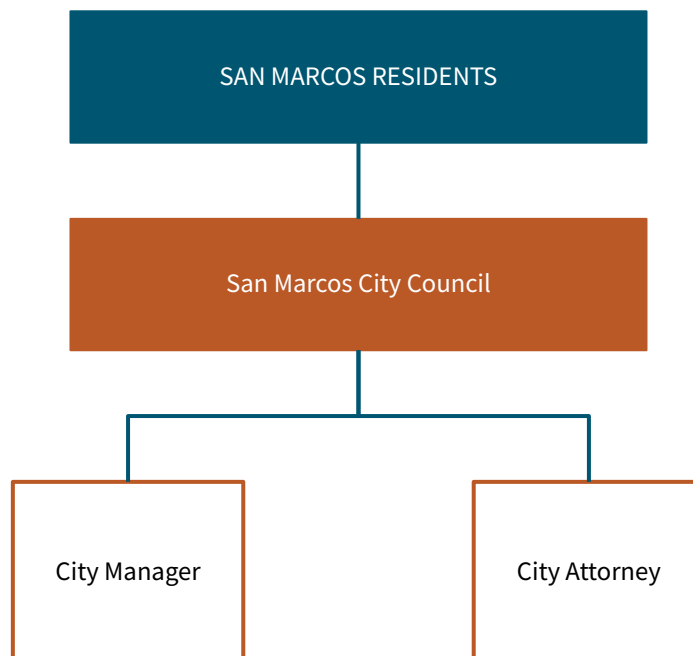
## PURPOSE:

To provide legal counsel to the San Marcos City Council and all City boards, commissions and departments to ensure City policy and service delivery is executed in a lawful manner.

## SUMMARY OF SERVICES:

The City Attorney is appointed by the San Marcos City Council and provides legal counsel for the preparation of resolutions and ordinances; handles all litigation involving the City; provides legal opinions to guide policy-making decisions; approves all contracts; and enforces City laws and regulations.

## DEPARTMENTAL STRUCTURE:



## CITY ATTORNEY - #101313

### Summary of Department Resources

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>EXPENDITURES</b>				
<b>Personnel Services</b>				
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
<b>Personnel Services Subtotal</b>	-	-	-	-
<b>Operating Expenses</b>				
Contractual Services	851,673	844,657	855,000	855,000
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	-	-	-	-
<b>Operating Expenses Subtotal</b>	<b>851,673</b>	<b>844,657</b>	<b>855,000</b>	<b>855,000</b>
<b>TOTAL EXPENDITURES</b>	<b>851,673</b>	<b>844,657</b>	<b>855,000</b>	<b>855,000</b>
<b>REVENUES</b>				
Taxes & Special Assessments	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	-	-	-	-
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>NET GENERAL FUND COST</b>	<b>\$ 851,673</b>	<b>\$ 844,657</b>	<b>\$ 855,000</b>	<b>\$ 855,000</b>

## CITY ATTORNEY - #101313

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
521000	City Attorney Services	\$	850,000
521002	Other Contract Services		5,000
Totals		\$	855,000





# City Clerk

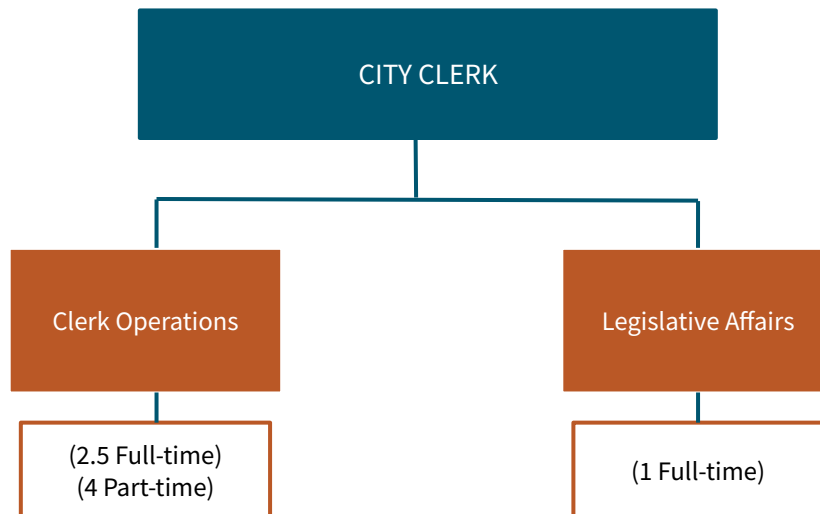
## PURPOSE:

To accurately record the City of San Marcos' legislative history; to preserve all vital, historic, and permanent records of the City; to provide timely access to records and information; and to lawfully facilitate the democratic process in an impartial manner.

## SUMMARY OF SERVICES:

This division maintains and coordinates with City divisions to manage all official City records including documents related to meetings of the City Council and other City boards and commissions. The division also oversees administrative matters for the City Council; recruitment of members on the City's boards and commissions as required by the MADDY Act; maintains and updates ordinances, resolutions and the municipal code; administers general and special municipal elections; acts as the filing official for the City, including forms as required by the Fair Political Practices Commission; and oversees a citywide records management program.

## DEPARTMENTAL STRUCTURE:



## CITY CLERK - #101414

### Summary of Department Resources

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget				
				City Council Approved				
EXPENDITURES								
Personnel Services								
Salaries & Wages	\$	401,196	\$	279,123	\$	506,684	\$	560,380
Health Benefits		46,123		25,303		39,800		43,320
Retirement Benefits		27,347		22,285		33,799		44,437
Other Personnel Expenses		27,411		16,498		30,150		42,211
Personnel Services Subtotal		502,077		343,209		610,433		690,348
Operating Expenses								
Contractual Services		70,289		43,136		37,000		45,325
Supplies & Services		29,248		34,880		43,547		38,625
Repair & Maintenance		-		-		-		-
Utilities		-		-		-		-
Capital Expenditures (Non CIP)		-		-		-		-
Debt Service		-		-		-		-
Other Operating Expenses		54,813		1,452		161,471		64,000
Operating Expenses Subtotal		154,350		79,468		242,018		147,950
TOTAL EXPENDITURES		656,427		422,677		852,451		838,298
REVENUES								
Taxes & Special Assessments		-		-		-		-
Licenses & Permits		-		-		-		-
Intergovernmental		-		-		-		-
Charges for Services		22,660		-		3,690		-
Fines & Forfeitures		-		-		-		-
Use of Money & Property		-		-		-		-
Developer Fees		-		-		-		-
Miscellaneous Revenues		-		-		-		-
Other Financing Sources		-		-		-		-
TOTAL REVENUES		22,660		-		3,690		-
NET GENERAL FUND COST	\$	633,767	\$	422,677	\$	848,761	\$	838,298
Allocation of Full Time Positions:								
Departmental - City Clerk								3.50
AUTHORIZED FULL TIME POSITIONS								3.50



## CITY CLERK - #101414

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)	\$	436,954
511001	Overtime		1,000
511004	Vacation Payoff		8,423
511005	Sick Leave Payoff		12,651
511006	Stipends		900
511007	Auto Allowance		4,752
511009	Bilingual Pay		2,700
511100	Salary & Wages (Part-Time)		93,000
512000	Social Security		25,019
512001	Medicare		6,692
512004	Health Insurance		43,320
512010	PERS		35,625
512013	EBAP		10,500
512021	Deferred Compensation Retirement Plan		8,812
521002	Other Contract Services		45,325
531000	Office Supplies		2,300
532001	Memberships & Subscriptions		1,325
532002	Legal & Other Advertising		35,000
581000	Travel & Training		9,000
581001	Intergovernmental Support Accounting		55,000
Totals		\$	838,298





# Human Resources/Risk Management

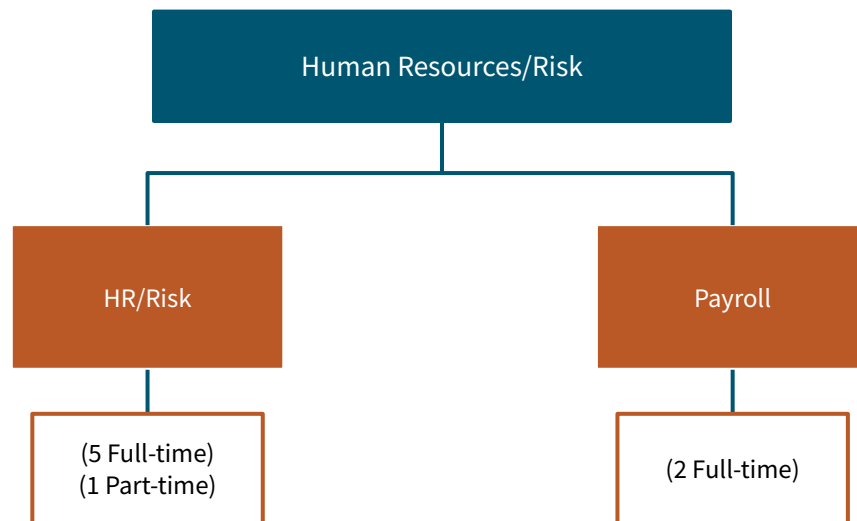
## PURPOSE:

To provide services related to employee relations and development, recruitment, retention and compensation and to protect and keep safe the City's resources.

## SUMMARY OF SERVICES:

This division provides City employees, departments and the public at-large with a full range of services including employee labor relations, classification and compensation, recruitment and selection, employee benefit programs, safety and risk management, policy development, and training. The division also protects the people, property, and resources of the City from identifiable and controllable risk of loss.

## DEPARTMENTAL STRUCTURE:



## HUMAN RESOURCES/RISK MANAGEMENT - #101616

### Summary of Department Resources

Budget Category	FY 2022-23 Actual		FY 2023-24 Actual		FY 2024-25 Projected		FY 2025-26 Budget
							City Council Approved
EXPENDITURES							
Personnel Services							
Salaries & Wages	\$	681,302	\$	755,734	\$	879,093	\$ 812,694
Health Benefits		116,865		136,537		140,491	115,236
Retirement Benefits		62,478		90,440		89,201	81,776
Other Personnel Expenses		58,987		80,865		69,055	76,684
Personnel Services Subtotal		919,632		1,063,576		1,177,840	1,086,390
Operating Expenses							
Contractual Services		1,530,963		2,101,786		2,145,648	2,310,300
Supplies & Services		139,951		80,985		83,100	93,505
Repair & Maintenance		-		-		-	-
Utilities		-		-		-	-
Capital Expenditures (Non CIP)		240		540		2,000	2,000
Debt Service		-		-		-	-
Other Operating Expenses		772,703		890,387		1,003,919	1,029,768
Operating Expenses Subtotal		2,443,857		3,073,698		3,234,667	3,435,573
TOTAL EXPENDITURES		3,363,489		4,137,274		4,412,507	4,521,963
REVENUES							
Taxes & Special Assessments		-		-		-	-
Licenses & Permits		-		-		-	-
Intergovernmental		-		-		-	-
Charges for Services		8,787		17,550		2,990	3,000
Fines & Forfeitures		-		-		-	-
Use of Money & Property		-		-		-	-
Developer Fees		-		-		-	-
Miscellaneous Revenues		-		250		-	-
Other Financing Sources		-		-		-	-
TOTAL REVENUES		8,787		17,800		2,990	3,000
NET GENERAL FUND COST	\$	3,354,702	\$	4,119,474	\$	4,409,517	\$ 4,518,963
Allocation of Full Time Positions:							
Departmental - Human Resources/Risk Management							6.40
AUTHORIZED FULL TIME POSITIONS							6.40

## HUMAN RESOURCES/RISK MANAGEMENT - #101616

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
511000	<b>Salary &amp; Wages (Full-Time)</b>		\$ 736,890
511001	<b>Overtime</b>		2,500
511004	<b>Vacation Payoff</b>		16,844
511005	<b>Sick Leave Payoff</b>		23,902
511006	<b>Stipends</b>		5,057
511007	<b>Auto Allowance</b>		1,901
511009	<b>Bilingual Pay</b>		3,600
511100	<b>Salary &amp; Wages (Part-Time)</b>		22,000
512000	<b>Social Security</b>		46,234
512001	<b>Medicare</b>		11,250
512003	<b>Unemployment Insurance</b>		30,000
512004	<b>Health Insurance</b>		115,236
512006	<b>Workers Compensation</b>		700,000
512008	<b>Disability</b>		198,768
512009	<b>Disability-Fire</b>		36,000
512010	<b>PERS</b>		66,865
512013	<b>EBAP</b>		19,200
512021	<b>Deferred Compensation Retirement Plan</b>		14,911
521002	<b>Other Contract Services</b>		310,300
	Employment Law Consultation	100,000	
	Organizational Growth and Development Consultation	80,000	
	OSHA Fire Aid Kits - City Hall	200	
	PINS Advantage	7,200	
	Regional Fire Consortium	3,000	
	Safety Consultant	20,000	
	San Diego County/City Consortium	1,700	
	SDS Online Management System	4,600	
	Access Control Contract	90,000	
	Wellness Program	3,600	
521003	<b>Insurance/Liability</b>		2,000,000
	Property Insurance	858,920	
	Crime Insurance	3,480	
	Pollution & Remediation Legal Liability Program	30,000	
	General Liability	1,100,000	
	Underground Storage Tanks	3,200	
	Railroad Policy	4,400	
531000	<b>Office Supplies</b>		2,500
532000	<b>Printing &amp; Duplicating</b>		200
532001	<b>Memberships &amp; Subscriptions</b>		805
532006	<b>Job Advertising &amp; Testing</b>		90,000
	Bilingual Testing	1,000	
	DOT Certification	3,000	
	Fire background investigation services	11,000	
	Pre-employment physicals	30,000	
	Recruitment advertisement	20,000	
	Recruitment expenses	5,000	
	Regulated random testing	2,000	
	SCBA Testing	12,000	
	Employee retention	6,000	
561000	<b>Capital Equipment</b>		2,000
581000	<b>Travel &amp; Training</b>		50,000
	Department Training	20,000	
	Citywide Training	30,000	
581045	<b>Employee Relations</b>		15,000
	<b>Totals</b>	\$	4,521,963







# Finance

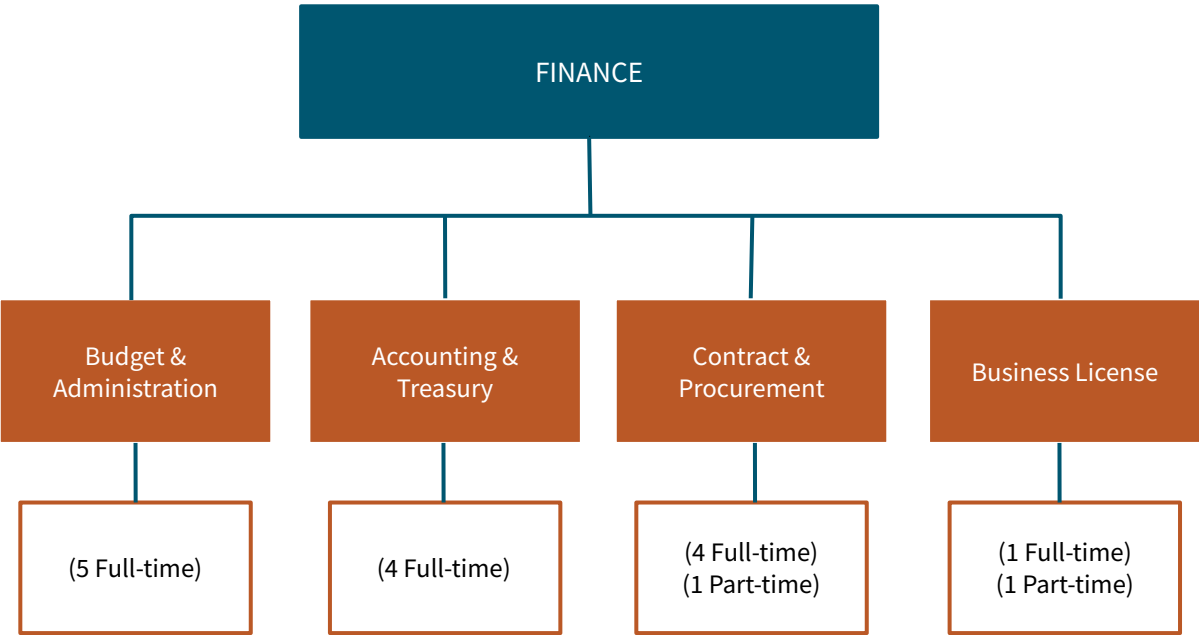
**PURPOSE:**

To provide fair and accurate financial management of City resources in support of all City programs, projects and services.

**SUMMARY OF SERVICES:**

The Finance Department administers financial operations for the City and the Successor Agency including financial reporting, analysis, reconciliation and audits for all City funds including grants and the City’s Community Facilities Districts.

**DEPARTMENTAL STRUCTURE:**



## FINANCE - #101717

### Summary of Department Resources

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>EXPENDITURES</b>				
<b>Personnel Services</b>				
Salaries & Wages	\$ 909,381	\$ 849,525	\$ 936,963	\$ 1,144,864
Health Benefits	152,097	173,443	154,500	204,977
Retirement Benefits	81,158	90,566	119,620	118,993
Other Personnel Expenses	84,862	76,632	77,370	115,088
<b>Personnel Services Subtotal</b>	<b>1,227,498</b>	<b>1,190,166</b>	<b>1,288,453</b>	<b>1,583,922</b>
<b>Operating Expenses</b>				
Contractual Services	775,476	542,762	514,500	513,500
Supplies & Services	15,681	18,093	10,700	14,000
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	2,543	1,422	21,500	5,000
<b>Operating Expenses Subtotal</b>	<b>793,700</b>	<b>562,277</b>	<b>546,700</b>	<b>532,500</b>
<b>TOTAL EXPENDITURES</b>	<b>2,021,198</b>	<b>1,752,443</b>	<b>1,835,153</b>	<b>2,116,422</b>
<b>REVENUES</b>				
Taxes & Special Assessments	-	-	-	-
Licenses & Permits	249,233	250,251	242,500	245,000
Intergovernmental	-	-	-	-
Charges for Services	532,800	670,885	691,650	753,600
Fines & Forfeitures	-	-	-	-
Use of Money & Property	-	-	-	-
Developer Fees	-	-	-	-
Miscellaneous Revenues	22	33	-	-
Other Financing Sources	-	-	-	-
<b>TOTAL REVENUES</b>	<b>782,055</b>	<b>921,169</b>	<b>934,150</b>	<b>998,600</b>
<b>NET GENERAL FUND COST</b>	<b>\$ 1,239,143</b>	<b>\$ 831,274</b>	<b>\$ 901,003</b>	<b>\$ 1,117,822</b>
<b>Allocation of Full Time Positions:</b>				
Departmental - Finance				9.53
Lighting and Landscaping				0.08
CFD 98-02				1.15
CDBG				0.08
Successor Housing Agency				0.21
Public Facilities Fees				0.59
Transnet - Streets				1.16
Redevelopment Property Tax Trust Fund				0.20
Allocated to Capital Projects				1.00
<b>AUTHORIZED FULL TIME POSITIONS</b>				<b>14.00</b>

## FINANCE - #101717

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)		\$ 1,073,514
511004	Vacation Payoff		3,525
511005	Sick Leave Payoff		15,810
511006	Stipends		2,475
511007	Auto Allowance		3,564
511009	Bilingual Pay		5,976
511100	Salary & Wages (Part-Time)		40,000
512000	Social Security		67,154
512001	Medicare		16,346
512004	Health Insurance		204,977
512010	PERS		97,355
512013	EBAP		31,588
512021	Deferred Compensation Retirement Plan		21,638
521002	Other Contract Services		137,000
	Sales Tax and Audit Services	28,000	
	State Mandates (SB92)	9,750	
	GASB Debt Analysis program	15,000	
	Bond Consulting & Business License Updates	10,000	
	Business License Hearings	3,250	
	Actuarial services	4,000	
	Property tax services	10,000	
	Deposit transport services	15,000	
	Special tax district administration	40,000	
	Indirect Cost Study Update	2,000	
521007	Bond Service		11,500
521008	Bank Charges		125,000
	General Banking Fees	12,000	
	Debt Analysis Fees	13,000	
	Credit Card Merchant Fees	100,000	
521009	Auditing & Accounting Services		240,000
	Auditing Services	60,000	
	Non-Auditing Accounting Services	180,000	
531000	Office Supplies		5,000
532000	Printing & Duplicating		4,000
532001	Memberships & Subscriptions		5,000
	CAPPO Memberships	1,200	
	CSMFO Memberships	1,200	
	GFOA Memberships	2,600	
581000	Travel & Training		5,000
	Totals	\$	2,116,422





# Information Systems

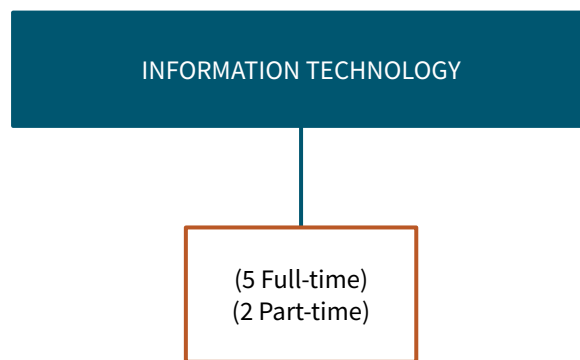
## PURPOSE:

To provide Information Technology services and resources, in support of the City, City departments, City programs and projects.

## SUMMARY OF SERVICES:

The Information Technology division is responsible for managing the City's network infrastructure, application systems, GIS systems, server/client hardware and software, and data security.

## DEPARTMENTAL STRUCTURE:



## INFORMATION SYSTEMS - #101718

### Summary of Department Resources

Budget Category	FY 2022-23 Actual		FY 2023-24 Actual		FY 2024-25 Projected		FY 2025-26 Budget
							City Council Approved
EXPENDITURES							
Personnel Services							
Salaries & Wages	\$	596,353	\$	521,575	\$	675,635	\$ 868,534
Health Benefits		46,240		36,984		51,588	92,086
Retirement Benefits		34,937		44,505		50,451	70,948
Other Personnel Expenses		44,582		39,187		48,705	72,804
Personnel Services Subtotal		722,112		642,251		826,379	1,104,372
Operating Expenses							
Contractual Services		1,299,678		850,396		436,873	503,750
Supplies & Services		10,806		14,929		18,240	16,260
Repair & Maintenance		4,605		3,427		-	-
Utilities		430,945		369,620		355,754	310,140
Capital Expenditures (Non CIP)		218,335		121,528		20,000	166,303
Debt Service		56,981		-		-	-
Other Operating Expenses		216,917		273,785		1,000,962	1,363,617
Operating Expenses Subtotal		2,238,267		1,633,685		1,831,829	2,360,070
TOTAL EXPENDITURES		2,960,379		2,275,936		2,658,208	3,464,442
REVENUES							
Taxes & Special Assessments		-		-		-	-
Licenses & Permits		-		-		-	-
Intergovernmental		-		-		-	-
Charges for Services		-		4,409		332	-
Fines & Forfeitures		-		-		-	-
Use of Money & Property		-		-		-	-
Developer Fees		-		-		-	-
Miscellaneous Revenues		128,911		280		3,069	-
Other Financing Sources		-		-		-	-
TOTAL REVENUES		128,911		4,689		3,401	-
NET GENERAL FUND COST	\$	2,831,468	\$	2,271,247	\$	2,654,807	\$ 3,464,442
Allocation of Full Time Positions:							
Departmental - Information Systems							5.70
AUTHORIZED FULL TIME POSITIONS							5.70



## INFORMATION SYSTEMS - #101718

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)	\$	754,772
511001	Overtime		2,000
511004	Vacation Payoff		1,000
511005	Sick Leave Payoff		1,000
511006	Stipends		1,550
511007	Auto Allowance		5,702
511009	Bilingual Pay		2,700
511100	Salary & Wages (Part-Time)		99,810
512000	Social Security		44,221
512001	Medicare		11,483
512004	Health Insurance		92,086
512010	PERS		55,767
512013	EBAP		17,100
512021	Deferred Compensation Retirement Plan		15,181
521012	Contract Maintenance Services		503,750
531001	Computer Supplies		16,000
532001	Memberships & Subscriptions		260
553000	Telephone		310,140
561000	Capital Equipment		166,303
581000	Travel & Training		35,000
581024	Software		1,328,617
	Totals	\$	3,464,442





# Real Property Services

**PURPOSE:**

To effectively manage the City’s real property interests.

**SUMMARY OF SERVICES:**

This division oversees the City’s extensive real property and leasing interests, which provide significant non-tax revenue to the City’s general fund. Duties include oversight of leasing and tenant improvement activity. The division also facilitates real property transactions and all other property related matters as needed.

**DEPARTMENTAL STRUCTURE:**



## REAL PROPERTY SERVICES - #102020

### Summary of Department Resources

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget	
				City Council Approved	
EXPENDITURES					
Personnel Services					
Salaries & Wages	\$ 48,323	\$ 1,319	\$ -	\$ -	
Health Benefits	3,532	96	-	-	
Retirement Benefits	3,799	192	-	-	
Other Personnel Expenses	2,883	35	-	-	
Personnel Services Subtotal	58,537	1,642	-	-	
Operating Expenses					
Contractual Services	22,641	150,281	131,350		14,025
Supplies & Services	7	-	-		-
Repair & Maintenance	-	-	-		-
Utilities	-	-	-		-
Capital Expenditures (Non CIP)	-	-	-		-
Debt Service	-	-	-		-
Other Operating Expenses	26,721	18,727	18,795		19,500
Operating Expenses Subtotal	49,369	169,008	150,145		33,525
TOTAL EXPENDITURES	107,906	170,650	150,145		33,525
REVENUES					
Taxes & Special Assessments	-	-	-		-
Licenses & Permits	-	-	-		-
Intergovernmental	-	-	-		-
Charges for Services	-	-	-		-
Fines & Forfeitures	-	-	-		-
Use of Money & Property	46,800	48,555	35,150		33,500
Developer Fees	-	-	-		-
Miscellaneous Revenues	-	-	-		-
Other Financing Sources	-	-	-		-
TOTAL REVENUES	46,800	48,555	35,150		33,500
NET GENERAL FUND COST	\$ 61,106	\$ 122,095	\$ 114,995	\$ 25	
Authorized Full Time Positions					
Departmental - Real Property Services					-
AUTHORIZED FULL TIME POSITIONS					

## REAL PROPERTY SERVICES - #102020

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
521001	Other Contract Services	\$	12,525
521012	Contract Maintenance Services		1,500
581010	Property Taxes & Special Assessments		19,500
Totals		\$	33,525





# Public Works

## PURPOSE:

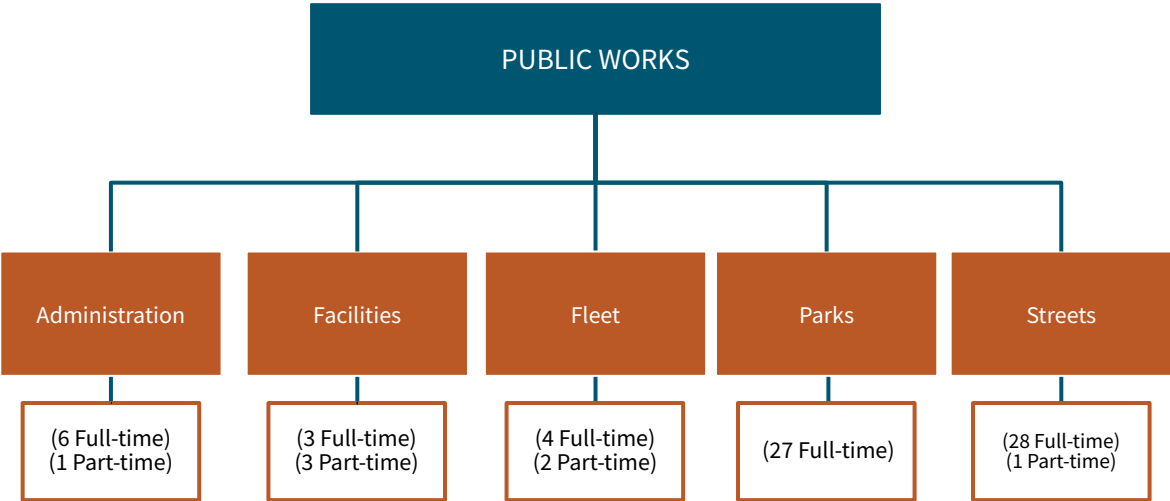
The Department of Public Works’ purpose is to create, improve, and maintain a safe, convenient, and welcoming public infrastructure and environment by being good stewards of those public investments and providing a level of service that is friendly, responsive, knowledgeable and value oriented.

## SUMMARY OF SERVICES:

The public works operations division includes administration, right-of-way maintenance, facilities maintenance, fleet maintenance, and parks and landscape maintenance and is responsible for the maintenance and repair of City streets, buildings, flood control, storm drains, street lights, traffic signals, public places, parks, special districts, vehicles and equipment.

The Department also oversees the drafting and execution of related contracts and agreements; coordination with outside agencies; preparation and administration of capital grant funding; management of City owned asset data; and provides inspection and acceptance services for development and public infrastructure improvements in San Marcos.

## DEPARTMENTAL STRUCTURE:



## PUBLIC WORKS - 1030XX

### Summary of Department Resources

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget										
				City Council Approved										
EXPENDITURES														
Personnel Services														
Salaries & Wages	\$	3,791,103	\$	3,650,247	\$	3,933,744	\$	4,760,031						
Health Benefits		732,122		720,888		791,128		924,568						
Retirement Benefits		297,668		372,764		467,998		624,594						
Other Personnel Expenses		392,211		339,835		375,687		508,010						
Personnel Services Subtotal		5,213,104		5,083,734		5,568,557		6,817,203						
Operating Expenses														
Contractual Services		2,968,858		2,918,506		2,564,672		895,395						
Supplies & Services		1,777,329		2,125,856		1,651,825		1,732,769						
Repair & Maintenance		625,147		595,243		360,285		255,035						
Utilities		1,461,830		1,603,292		1,817,616		1,743,000						
Capital Expenditures (Non CIP)		15,198		204		-		-						
Debt Service		-		-		-		-						
Other Operating Expenses		31,765		32,494		58,804		94,540						
Operating Expenses Subtotal		6,880,127		7,275,595		6,453,202		4,720,739						
TOTAL EXPENDITURES						12,093,231	12,359,329	12,021,759	11,537,942					
REVENUES														
Taxes & Special Assessments		-		-		-		-						
Licenses & Permits		-		-		-		-						
Intergovernmental		23,585		39,341		3,015		150,000						
Charges for Services		897,914		1,042,474		858,500		767,000						
Fines & Forfeitures		-		-		-		-						
Use of Money & Property		-		-		-		-						
Developer Fees		-		-		-		-						
Miscellaneous Revenues		9,013		2,750		5,100		-						
Other Financing Sources		-		67,340		-		-						
TOTAL REVENUES		930,512		1,151,905		866,615		917,000						
NET GENERAL FUND COST						\$	11,162,719	\$	11,207,424	\$	11,155,144	\$	10,620,942	
Allocation of Full Time Positions:														
Departmental - Public Works														49.35
Lighting and Landscaping														2.35
CFD 98-02														15.80
AUTHORIZED FULL TIME POSITIONS														67.50



## PUBLIC WORKS/ADMINISTRATION - #103031

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
511000	Salary & Wages (Full-Time)	\$	369,525
511005	Sick Leave Payoff		5,638
511006	Stipends		1,505
511007	Auto Allowance		3,326
511009	Bilingual Pay		3,690
511100	Salary & Wages (Part-Time)		13,900
512000	Social Security		22,184
512001	Medicare		5,693
512004	Health Insurance		59,291
512010	PERS		29,568
512013	EBAP		10,050
512021	Deferred Compensation Retirement Plan		7,495
521002	Other Contract Services		60,000
531000	Office Supplies		8,000
531020	Uniform Expense		2,000
532000	Printing & Duplicating		500
532007	Household Hazardous Waste		100,000
542005	Safety Equipment		300
544006	RCS-800 MHz System		31,000
581000	Travel & Training		6,000
Totals		\$	739,665

## PUBLIC WORKS/RIGHT-OF-WAY MAINTENANCE - #103032

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)	\$	1,932,675
511001	Overtime		35,000
511004	Vacation Payoff		16,221
511005	Sick Leave Payoff		26,707
511006	Stipends		12,145
511007	Auto Allowance		1,663
511009	Bilingual Pay		14,160
511100	Salary & Wages (Part-Time)		22,977
512000	Social Security		133,518
512001	Medicare		31,232
512004	Health Insurance		408,796
512010	PERS		268,837
512013	EBAP		68,550
512015	RHS		5,383
512021	Deferred Compensation Retirement Plan		39,180
521001	Consulting Services		5,800
521002	Other Contract Services		26,000
	NCTD Permit Fee	1,000	
	NCTD Flagging Services	2,000	
	Storm Channel Maintenance Permits	10,000	
	Storm Channel Permit Administrative Fees & Reporting	13,000	
521012	Contract Maintenance Services		82,640
34001	Traffic Control for Special Events	6,000	
61007	Traffic Control for Special Events - 4th of July	7,000	
	Biological Survey Services (Storm)	15,000	
	Dead Animal Pick Up & Disposal	8,640	
	Pest Control	1,000	
	Sand Grease Separators (Storm)	15,000	
	Storm Drain and Inlet Cleaning, & CCTV Inspection	10,000	
	Tree Trimming/Removal	10,000	
	Underground Service Alert	10,000	
521023	Uniform Rental & Maintenance Services		6,200
531009	Construction Materials		90,500
55021	Graffiti Abatement	30,000	
	Herbicides	24,000	
	Materials for Drainage System Facilities	8,000	
	Pedestrian Lights, Poles and Meter Pedestals	25,000	
	Various Construction Materials	3,500	
531010	Small Tools		8,500
531020	Uniform Expense		8,300
	Streets Crews	7,750	
	Electricians	550	
532007	Household Hazardous Waste		20,000
532010	Equipment Rental		1,200
542005	Safety Equipment		11,350
	Cones and Barricades	4,500	
	Personal Protective Equipment (PPE)	6,500	
	Vehicle First Aid Kits	350	
544000	Sign Maintenance		4,950
552000	Water		10,000
581000	Travel & Training		27,310
Totals		\$	3,319,794

## PUBLIC WORKS/FLEET MAINTENANCE - #103033

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)	\$	439,565
511001	Overtime		15,000
511004	Vacation Payoff		3,112
511005	Sick Leave Payoff		17,241
511006	Stipends		4,363
511007	Auto Allowance		1,663
511009	Bilingual Pay		1,200
511100	Salary & Wages (Part-Time)		47,772
512000	Social Security		29,760
512001	Medicare		6,965
512004	Health Insurance		78,735
512010	PERS		37,484
512013	EBAP		13,050
512021	Deferred Compensation Retirement Plan		8,903
521002	Other Contract Services		6,500
521012	Contract Maintenance Services		86,100
	Crane Inspection and Certification	8,200	
	Diesel Retrofit Filter Cleaning	900	
	Fire Extinguisher Service	3,000	
	Hazardous Material Disposal	10,000	
	Heavy Equipment Materials and Repair	20,000	
	Small Equipment and Mower Maintenance	40,000	
	Towing Services	4,000	
521023	Uniform Rental & Maintenance Services		2,000
521024	Vehicle Rental & Maintenance Services		150,000
531005	Fuel & Lubricants		1,311,000
	City Fuel (Includes Fire Dept.)	450,000	
	Diesel Fuel Tax Fees	14,000	
	Oil & Lubricants	45,000	
	Other Agency Fuel	800,000	
	Fuel Cards	2,000	
531010	Small Tools		15,500
	Hand Tools	4,500	
	Automotive Scan Tool	11,000	
531017	Expendable Materials		50,000
531020	Uniform Expense		1,500
532001	Memberships & Subscriptions		12,000
532007	Household Hazardous Waste		800
542000	Heavy Equipment Repair		80,000
	Heavy Equipment Materials and Repair		
	Supplies	50,000	
	Street Sweeper Parts	30,000	
542001	Small Equipment Repair		16,000
542005	Safety Equipment		1,400
	First Aid Kits	800	
	Personal Protective Equipment (PPE)	600	
542006	Radio Equipment Repair		1,500
543000	Automotive Repair		14,000
543001	Tires		14,500
581000	Travel & Training		20,155
	Continuation Trainings	4,000	
	Fire Mechanic Training	16,000	
	Hearing Conservation & Testing Program	155	
581004	Regulatory Certifications		18,775
	APCD Permit Fees	1,750	
	APCD Vapor Recovery Test	1,240	
	DEH Fuel Monitor Certification	880	

PUBLIC WORKS/FLEET MAINTENANCE - #103033

Expenditure Detail (continued)

Account Number/Name	FY 2025-26 Budget Detail	FY 2025-26 Budget	
		City Council Approved	
DEH United Program Facility Permit	4,430		
SB 989 Testing	2,575		
Underground Storage Tank Fees	6,700		
Vehicle Smogs & Fees	1,200		
Totals		\$	2,506,543

## PUBLIC WORKS/PARKS AND LANDSCAPE - #103035

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail		FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)		\$	1,328,627
511001	Overtime			20,200
511004	Vacation Payoff			22,839
511005	Sick Leave Payoff			34,717
511006	Stipends			11,729
511009	Bilingual Pay			9,240
512000	Social Security			86,392
512001	Medicare			20,234
512004	Health Insurance			320,728
512010	PERS			152,527
512013	EBAP			46,800
512015	RHS			1,849
512021	Deferred Compensation Retirement Plan			25,744
521001	Consulting Services			14,500
521012	Contract Maintenance Services			176,000
521023	Uniform Rental & Maintenance Services			5,100
531009	Construction Materials			79,500
	Z-D BMP Materials - All Other Parks	10,500		
	Z-D Citywide Park Dog Waste Supplies	3,750		
	Z-D Materials for Laser Leveling	12,000		
	Z-D Materials for Sports Fields	49,500		
	Z-E Citywide Trail Dog Waste Supplies	3,750		
531010	Small Tools			6,180
	Z-D Maintenance and Hand Tools	6,180		
531020	Uniform Expense			8,250
	Landscape Inspectors	1,450		
	Park Maintenance	6,800		
532010	Equipment Rental			1,989
541000	Building Repair & Maintenance			7,500
	Z-D Citywide Park Site Furniture	3,750		
	Z-D Citywide Playground Replacement Materials	3,750		
542005	Safety Equipment			5,000
544000	Sign Maintenance			5,250
	Z-D Parks Sign Maintenance	3,375		
	Z-E Citywide Trail Signs	1,875		
544005	Irrigation Systems			52,500
	Z-D Citywide Park Maintenance Supplies	52,500		
551000	Electric & Gas			464,000
	Z-D Citywide parks	450,000		
	Z-E Citywide trails	7,000		
	Other Electric & Gas	7,000		
552000	Water			444,000
	Z-D Citywide parks	406,000		
	Z-E Citywide trails	25,000		
	Other Water	13,000		
581000	Travel & Training			8,150
	<b>Totals</b>		\$	<b>3,359,545</b>

## PUBLIC WORKS/FACILITIES MAINTENANCE - #103036

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)	\$	277,964
511005	Sick Leave Payoff		1,112
511006	Stipends		648
511009	Bilingual Pay		1,260
511100	Salary & Wages (Part-Time)		62,647
512000	Social Security		15,984
512001	Medicare		3,766
512004	Health Insurance		57,018
512010	PERS		50,504
512013	EBAP		6,600
512021	Deferred Compensation Retirement Plan		4,352
521001	Consulting Services		30,000
521012	Contract Maintenance Services		240,555
	Z-D Caretaker Residence Maintenance	4,875	
	Z-D Pest Control Services	3,750	
	Z-D Plumbing Repairs, as needed	18,750	
	Z-D Portable Toilets	6,000	
	Z-D Fire Inspections & Fire System Maintenance	6,000	
	Backflow and Pressure Reduction Systems		
	Testing and Repair	7,680	
	Building Security Alarms, Monitoring & Service	45,000	
	Electrical Repairs and Maintenance	60,000	
	Elevator Maintenance/Inspection	4,000	
	External & Internal Paint Maintenance	5,000	
	Grease Trap Maintenance	1,000	
	Pest Control Services	15,000	
	Plant Maintenance	2,400	
	Roof Maintenance	41,000	
	Sign Repair & Replacement	3,000	
	Water Delivery Service	4,600	
	Window Replacement	2,500	
	Access control maintenance	10,000	
521023	Uniform Rental & Maintenance Services		4,000
531010	Small Tools		5,000
531020	Uniform Expense		1,050
532010	Equipment Rental		1,000
541006	Pool Repair & Maintenance		7,725
542005	Safety Equipment		2,060
551000	Electric & Gas		775,000
552000	Water		50,000
581000	Travel & Training		2,610
581004	Regulatory Certifications		11,540
	San Diego Air Pollution Control District	6,798	
	Unified Program Facility Permit (Annual)	4,742	
Totals		\$	1,612,395

# Development Services

## PURPOSE:

The Development Services Department is a one-stop-shop for development projects and long-range planning, project management, and regulatory oversight.

## SUMMARY OF SERVICES:

The department handles a wide array of development activity from project entitlement approvals to grading permits and serves to address violations of City ordinances related to land use and development.

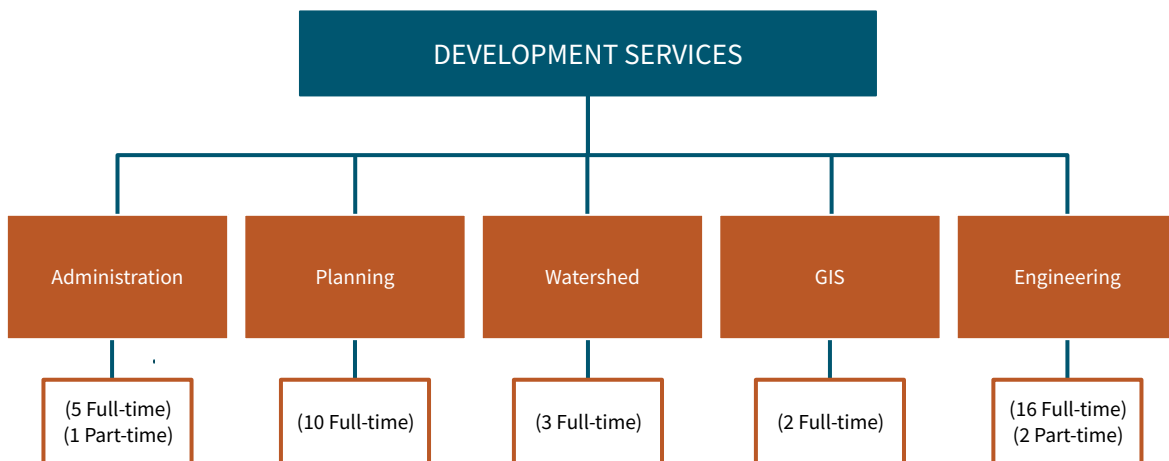
The planning division administers the City's General Plan and various zoning and environmental regulations by analyzing and recommending measures to protect existing resources and to ensure the orderly development of the community that will maintain a balance between the quality of life, the environment and economic stability of the City.

The engineering divisions administer and coordinate the capital improvement program, land development engineering, traffic engineering, watershed management, construction inspection and management.

The geographic information system (GIS) division supports municipal services including planning, infrastructure management, and asset control by providing geospatial data and mapping services.

The administration division provides general department oversight and support as well as special projects as needed.

## DEPARTMENTAL STRUCTURE:



## DEVELOPMENT SERVICES - 1040XX

### Summary of Department Resources

Budget Category	FY 2022-23 Actual		FY 2023-24 Actual		FY 2024-25 Projected		FY 2025-26 Budget
							City Council Approved
EXPENDITURES							
Personnel Services							
Salaries & Wages	\$	3,591,687	\$	3,616,818	\$	3,744,087	\$ 4,299,561
Health Benefits		428,527		455,381		495,409	672,103
Retirement Benefits		273,866		370,291		354,175	458,829
Other Personnel Expenses		307,956		307,002		331,169	452,382
Personnel Services Subtotal		4,602,036		4,749,492		4,924,840	5,882,875
Operating Expenses							
Contractual Services		2,371,559		2,594,602		2,871,000	733,500
Supplies & Services		32,962		24,807		35,119	44,104
Repair & Maintenance		738		2,840		5,757	3,500
Utilities		-		-		-	-
Capital Expenditures (Non CIP)		-		-		-	-
Debt Service		-		-		-	-
Other Operating Expenses		4,058,749		451,133		610,981	599,548
Operating Expenses Subtotal		6,464,008		3,073,382		3,522,857	1,380,652
TOTAL EXPENDITURES		11,066,044		7,822,874		8,447,697	7,263,527
REVENUES							
Taxes & Special Assessments		-		-		-	-
Licenses & Permits		1,230,100		1,280,337		1,261,135	250,000
Intergovernmental		14,416		13,219		10,000	9,500
Charges for Services		3,411,135		1,725,902		1,739,990	1,532,500
Fines & Forfeitures		60,628		81,250		38,500	-
Use of Money & Property		-		-		-	-
Developer Fees		-		-		-	-
Miscellaneous Revenues		1,744		4,468		6,000	-
Other Financing Sources		-		-		-	-
TOTAL REVENUES		4,718,023		3,105,176		3,055,625	1,792,000
NET GENERAL FUND COST*	\$	6,348,021	\$	4,717,698	\$	5,392,072	\$ 5,471,527
Allocation of Full Time Positions:							
Departmental - Development Services							34.35
Traffic Safety							0.50
CFD 98-02							1.00
Successor Housing Agency							0.05
Public Facilities Fees							0.10
AUTHORIZED FULL TIME POSITIONS							
36.00							

\*As of FY 2026, the Building Division moved from Development Services to the Fire Department



## DEVELOPMENT SERVICES/ADMINISTRATION - #104044

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)	\$	705,707
511001	Overtime		1,650
511004	Vacation Payoff		15,549
511005	Sick Leave Payoff		12,023
511006	Stipends		2,037
511007	Auto Allowance		4,277
511100	Salary & Wages (Part-Time)		21,000
512000	Social Security		41,075
512001	Medicare		10,708
512004	Health Insurance		104,882
512010	PERS		58,309
512013	EBAP		17,700
512021	Deferred Compensation Retirement Plan		14,156
521001	Consulting Services		125,000
	CFD Consulting Services		
521002	Other Contract Services		53,500
	GIS - Quartic Solutions	50,000	
	SanGIS	3,500	
531000	Office Supplies		8,000
531010	Small Tools		3,400
	GIS - R1 GPS Receiver		
532000	Printing & Duplicating		3,000
532011	Recording Fees		6,000
542005	Safety Equipment		3,500
	Safety Boots and PPE		
581000	Travel & Training		4,000
	ESRI - Instructor-Led Training, ESRI Dev Summit, ESRI Global Conference		
581024	Software		22,000
	Totals	\$	1,237,473

## DEVELOPMENT SERVICES/WATERSHED PROGRAM MANAGEMENT - #104003

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)		\$ 235,911
511004	Vacation Payoff		9,787
511005	Sick Leave Payoff		7,599
511009	Bilingual Pay		1,200
512000	Social Security		15,255
512001	Medicare		3,568
512004	Health Insurance		49,766
512010	PERS		19,413
512013	EBAP		6,000
512021	Deferred Compensation Retirement Plan		4,743
521001	Consulting Services		35,000
531010	Small Tools		2,500
	Testing Kits, Monitoring Equipment, Calibration Gases, & Field Tools/Supplies		
531020	Uniform Expense		464
	Boots		
581000	Travel & Training		4,000
581011	Recycling Expenditures		13,633
581028	NPDES Programs		530,415
	WQIP Monitoring Program - County of San Diego/Escondido Cost Share	48,000	
	Carlsbad Watershed Management Area (CWMA) Monitoring Program - COSM Portion	59,343	
	CWMA WQIP Coordinator	30,755	
	Education Programs	5,150	
	Regional Copermittee Programs - MOU Cost Share	31,767	
	SWRCB Annual Discharge Fee - Bradley Park	65,000	
	SWRCB Annual Fireworks Permit Fee - Bradley Park	3,750	
	SWRCB Annual Discharge Fee - MS4	37,500	
	SWRCB Annual Aquatic Pesticide Permit Fee - Discovery Lake	3,750	
	State Board of Equalization - Discovery Lake		
	Water Rights Annual Fee	400	
	SW Consultant	245,000	
<b>Totals</b>			\$ 939,254

## DEVELOPMENT SERVICES/PLANNING - #104041

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)	\$	1,383,771
511001	Overtime		5,000
511004	Vacation Payoff		9,450
511005	Sick Leave Payoff		16,901
511006	Stipends		5,082
511007	Auto Allowance		9,504
511009	Bilingual Pay		6,600
512000	Social Security		88,000
512001	Medicare		21,112
512004	Health Insurance		200,621
512010	PERS		117,311
512013	EBAP		33,000
512015	RHS		2,673
512021	Deferred Compensation Retirement Plan		27,908
521001	Consulting Services		130,000
	Tribal/Environmental Consulting	60,000	
	Miscellaneous Consulting Services	10,000	
	Landscape Plan Review & Inspection Services	20,000	
	Plan Review/Case Processing - DP Renewals	40,000	
521017	Commissioner Services		6,000
521019	Environmental Permit Filing Fee		5,000
532001	Memberships & Subscriptions		2,060
	New Planners Dues for APA and AICP		
581000	Travel & Training		7,500
	Miscellaneous Training (E.g., CEQA, American Planning Association, etc.)		
<b>Totals</b>		<b>\$</b>	<b>2,077,493</b>

## DEVELOPMENT SERVICES/ENGINEERING - #104043

### Expenditure Detail

Account Number/Name	FY 2025-26 Budget Detail	FY 2025-26 Budget	
		City Council Approved	
<b>511000</b>	<b>Salary &amp; Wages (Full-Time)</b>	\$	<b>1,759,670</b>
<b>511001</b>	<b>Overtime</b>		<b>8,500</b>
<b>511004</b>	<b>Vacation Payoff</b>		<b>13,185</b>
<b>511005</b>	<b>Sick Leave Payoff</b>		<b>16,066</b>
<b>511006</b>	<b>Stipends</b>		<b>7,228</b>
<b>511007</b>	<b>Auto Allowance</b>		<b>4,514</b>
<b>511009</b>	<b>Bilingual Pay</b>		<b>9,600</b>
<b>511100</b>	<b>Salary &amp; Wages (Part-Time)</b>		<b>27,750</b>
<b>512000</b>	<b>Social Security</b>		<b>132,012</b>
<b>512001</b>	<b>Medicare</b>		<b>31,899</b>
<b>512004</b>	<b>Health Insurance</b>		<b>316,834</b>
<b>512010</b>	<b>PERS</b>		<b>174,600</b>
<b>512013</b>	<b>EBAP</b>		<b>46,350</b>
<b>512015</b>	<b>RHS</b>		<b>3,030</b>
<b>512021</b>	<b>Deferred Compensation Retirement Plan</b>		<b>42,389</b>
<b>521001</b>	<b>Consulting Services</b>		<b>375,000</b>
	Construction Inspection	85,000	
	Land Development	150,000	
	North City Development	140,000	
<b>521017</b>	<b>Commissioner Services</b>		<b>4,000</b>
<b>531010</b>	<b>Small Tools</b>		<b>6,200</b>
	Traffic Small Tools - Radar Equipment	5,000	
	Land Development - Mylar Strips	200	
	Construction Inspection - Measuring Wheels, Laser Level, etc.	750	
	CIP Small Tools - Measuring Wheel, Laser Level, etc.	250	
<b>531020</b>	<b>Uniform Expense</b>		<b>2,800</b>
	CIP	360	
	Construction Inspection	1,000	
	Land Development	1,080	
	Traffic	360	
<b>532001</b>	<b>Memberships &amp; Subscriptions</b>		<b>9,680</b>
	CIP - ASCE Convention	4,500	
	Construction Membership	1,000	
	Land Development - Professional Engineer (PE) Renewals	900	
	Land Development - ASFPM Membership and CFM Renewal	1,180	
	Land Development - Qualified SWPPP Developer (QSD) Renewal	300	
	Land Development - ASCE Membership Renewal	300	
	Traffic - ITE & PE	1,500	
<b>581000</b>	<b>Travel &amp; Training</b>		<b>18,000</b>
	CIP - ASCE Convention	3,000	
	Construction - Training	3,000	
	Land Development - Training	9,000	
	Traffic Training	3,000	
<b>Totals</b>		<b>\$</b>	<b>3,009,307</b>

## PUBLIC SAFETY FUNCTION

### Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>REVENUES</b>				
Taxes & Special Assessments	\$ 18,029,813	\$ 19,136,870	\$ 20,442,577	\$ 20,736,557
Licenses & Permits	10,770	10,756	14,500	1,185,125
Intergovernmental	930,974	970,496	845,008	635,000
Charges for Services	6,062,118	6,898,111	8,314,640	8,647,110
Fines & Forfeitures	175	-	-	30,000
Developer Fees	16,336	13,627	10,000	10,000
Miscellaneous Revenues	24,351	13,551	27,698	30,000
<b>TOTAL REVENUES</b>	<b>25,074,537</b>	<b>27,043,411</b>	<b>29,654,423</b>	<b>31,273,792</b>
<b>OPERATING EXPENDITURES</b>				
Salaries & Wages	13,055,262	13,600,792	14,493,151	17,316,004
Health Benefits	1,606,338	1,646,754	1,292,403	2,059,071
Retirement Benefits	1,771,397	2,084,224	2,061,620	2,330,337
Other Personnel Expenses	496,782	509,606	546,822	741,575
Contractual Services	24,669,303	25,336,557	26,013,469	27,268,226
Supplies & Services	472,573	335,250	354,189	140,350
Repair & Maintenance	308,456	447,735	396,868	226,998
Utilities	52,309	51,904	67,226	70,547
Capital Expenditures (Non CIP)	20,936	14,887	8,970	9,400
Other Operating Expenses	239,523	254,329	404,887	258,365
<b>TOTAL OPERATING EXPENDITURES</b>	<b>42,692,879</b>	<b>44,282,038</b>	<b>45,639,605</b>	<b>50,420,873</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>\$ (17,618,342)</b>	<b>\$ (17,238,627)</b>	<b>\$ (15,985,182)</b>	<b>\$ (19,147,081)</b>



# Fire

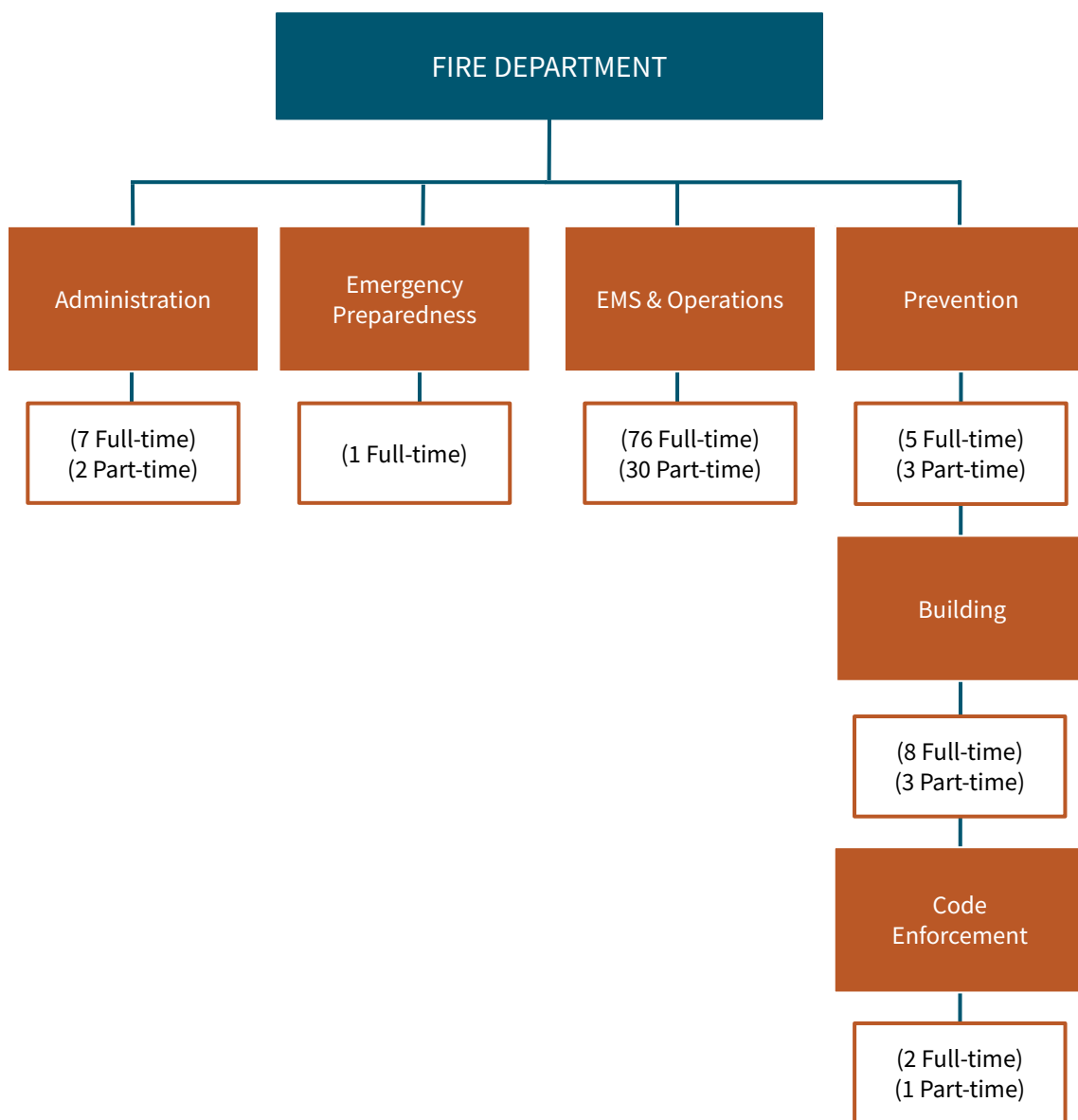
## PURPOSE:

To provide quality safety and emergency service in a timely and efficient manner.

## SUMMARY OF SERVICES:

The Fire Department provides fire suppression, rescue, emergency medical services, fire prevention and emergency preparedness services to more than 100,000 residents of the 33 square mile San Marcos Fire Protection District (SMFPD). The City of San Marcos comprises 24 square miles of the SMFPD. The building division protects the life, property and welfare of the community by enforcing laws, codes and ordinances that regulate all building and parking activities in San Marcos. The Fire Chief exercises operational control over the department under the general direction of the City Manager.

## DEPARTMENTAL STRUCTURE



## FIRE - #1050XX

### Summary of Department Resources

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget					
				City Council Approved					
EXPENDITURES									
Personnel Services									
Salaries & Wages	\$	13,055,262	\$	13,600,792	\$	14,493,151	\$	17,316,004	
Health Benefits		1,606,338		1,646,754		1,292,403		2,059,071	
Retirement Benefits		1,771,397		2,084,224		2,061,620		2,330,337	
Other Personnel Expenses		496,782		509,606		546,822		741,575	
Personnel Services Subtotal		16,929,779		17,841,376		18,393,996		22,446,987	
Operating Expenses									
Contractual Services		1,659,468		2,020,143		1,871,289		2,231,126	
Supplies & Services		472,573		335,250		354,189		140,350	
Repair & Maintenance		266,732		407,265		354,868		182,998	
Utilities		52,309		51,904		67,226		70,547	
Capital Expenditures (Non CIP)		20,936		14,887		8,970		9,400	
Debt Service		-		-		-		-	
Other Operating Expenses		233,566		250,700		392,387		243,365	
Operating Expenses Subtotal		2,705,584		3,080,149		3,048,929		2,877,786	
TOTAL EXPENDITURES						19,635,363	20,921,525	21,442,925	25,324,773
REVENUES									
Taxes & Special Assessments		14,369,964		15,422,750		16,546,577		16,701,557	
Licenses & Permits		3,100		2,915		3,000		1,173,125	
Intergovernmental		675,431		691,504		525,008		320,000	
Charges for Services		5,562,749		6,320,175		7,744,640		8,097,110	
Fines & Forfeitures		-		-		-		30,000	
Use of Money & Property		-		-		-		-	
Developer Fees		16,336		13,627		10,000		10,000	
Miscellaneous Revenues		24,351		13,551		27,698		30,000	
Other Financing Sources		-		-		-		-	
TOTAL REVENUES		20,651,931		22,464,522		24,856,923		26,361,792	
NET GENERAL FUND COST*	\$	(1,016,568)	\$	(1,542,997)	\$	(3,413,998)	\$	(1,037,019)	
Allocation of Full Time Positions:									
Departmental - Fire									98.82
CFD 98-02									0.08
Successor Housing Agency									0.10
AUTHORIZED FULL TIME POSITIONS									99.00

\*As of FY 2026, the Building Division moved from Development Services to the Fire Department



## FIRE/BUILDING - #105052

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
511000	Salary & Wages (Full-Time)	\$	1,078,531
511001	Overtime		3,000
511004	Vacation Payoff		27,797
511005	Sick Leave Payoff		17,189
511006	Stipends		6,852
511008	Uniform Allowance		1,400
511009	Bilingual Pay		8,850
511100	Salary & Wages (Part-Time)		130,000
512000	Social Security		67,939
512001	Medicare		16,533
512004	Health Insurance		271,342
512010	PERS		90,420
512011	PERS-Fire		8,377
512013	EBAP		33,300
512015	RHS		2,382
512021	Deferred Compensation Retirement Plan		21,009
521002	Other Contract Services		875,000
531000	Office Supplies		500
531001	Computer Supplies		500
531010	Small Tools		1,000
531020	Uniform Expense		3,800
	Boots for Building Inspectors and Code Officers	1,500	
	Shirts and Hats for Field Personnel	1,500	
	Hard Hats	800	
532000	Printing & Duplicating		300
532001	Memberships & Subscriptions		7,950
581000	Travel & Training		7,000
<b>Totals</b>		<b>\$</b>	<b>2,680,971</b>

## FIRE/ADMINISTRATION - #105053

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
511000	Salary & Wages (Full-Time)	\$	1,608,446
511001	Overtime		400,000
511004	Vacation Payoff		19,438
511005	Sick Leave Payoff		77,036
511006	Stipends		39,396
511008	Uniform Allowance		9,900
511009	Bilingual Pay		1,080
511100	Salary & Wages (Part-Time)		24,000
512000	Social Security		11,816
512001	Medicare		24,383
512004	Health Insurance		206,213
512010	PERS		15,806
512011	PERS-Fire		344,621
512013	EBAP		25,500
512021	Deferred Compensation Retirement Plan		3,659
521002	Other Contract Services		5,150
531000	Office Supplies		4,900
531001	Computer Supplies		2,375
531017	Expendable Materials		4,250
532000	Printing & Duplicating		3,600
532001	Memberships & Subscriptions		2,548
553000	Telephone		5,126
581000	Travel & Training		41,872
581002	Manager's Discretionary		2,060
581003	Licenses & Certificates		140
581035	Volunteer Services		3,605
581047	Recruitment Activities		34,800
Totals		\$	2,921,720

## FIRE/EMERGENCY PREPAREDNESS - #105054

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)	\$	145,186
512000	Social Security		9,312
512001	Medicare		2,178
512004	Health Insurance		24,883
512010	PERS		12,544
512013	EBAP		3,000
512021	Deferred Compensation Retirement Plan		2,904
521002	Other Contract Services		5,100
531000	Office Supplies		550
531001	Computer Supplies		793
531017	Expendable Materials		1,844
532001	Memberships & Subscriptions		578
553000	Telephone		13,185
581000	Travel & Training		2,400
	Totals	\$	224,457

## FIRE/EMERGENCY MEDICAL SERVICES - #105055

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)	\$	2,452,444
511001	Overtime		400,000
511004	Vacation Payoff		7,382
511005	Sick Leave Payoff		26,483
511006	Stipends		65,700
511008	Uniform Allowance		22,000
511009	Bilingual Pay		6,840
511100	Salary & Wages (Part-Time)		335,000
512000	Social Security		70,181
512001	Medicare		38,015
512004	Health Insurance		388,412
512010	PERS		82,085
512011	PERS-Fire		237,806
512013	EBAP		72,900
512016	RHS-Fire		9,368
512021	Deferred Compensation Retirement Plan		21,581
521010	Central Dispatch Services		75,209
531011	Medical Supplies		19,479
66008	Durable medical supplies and testing	-	
531017	Expendable Materials		2,617
531020	Uniform Expense		11,197
532000	Printing & Duplicating		300
532001	Memberships & Subscriptions		709
544006	RCS-800 MHz System		13,806
553000	Telephone		16,576
561000	Capital Equipment		9,400
581000	Travel & Training		17,521
581003	Licenses & Certificates		19,001
Totals		\$	4,422,012

## FIRE/OPERATIONS - #105056

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail		FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)		\$	6,624,121
511001	Overtime			2,400,000
511004	Vacation Payoff			24,998
511005	Sick Leave Payoff			165,500
511006	Stipends			464,287
511008	Uniform Allowance			79,950
511009	Bilingual Pay			6,480
512001	Medicare			105,674
512004	Health Insurance			1,119,583
512010	PERS			(29,314)
512011	PERS-Fire			1,451,440
512013	EBAP			147,600
512016	RHS-Fire			60,177
521002	Other Contract Services			232,800
521006	Administrative Fees			4,000
521010	Central Dispatch Services			1,017,642
531000	Office Supplies			2,000
531001	Computer Supplies			500
531004	Janitorial Services			9,892
531005	Fuel & Lubricants			8,000
531010	Small Tools			3,657
531017	Expendable Materials			23,038
66002	Fire suppression vehicles	15,665		
66003	Fire communication supplies	7,373		
532009	Mapping			2,060
532020	Tactical Medic Response			6,000
541001	Fire Stations & Facilities			30,640
542001	Small Equipment Repair			17,286
66010	Small engine repair	3,920		
	Other - Small Equipment Repair	13,366		
542005	Safety Equipment			17,925
66012	Safety equipment repair/maintenance	-		
542006	Radio Equipment Repair			12,467
542007	Fire Equipment			21,756
66011	Fire hoses	11,356		
	Other - Fire Equipment	10,400		
544006	RCS-800 MHz System			52,630
544007	Breathing Apparatus			16,488
553000	Telephone			22,126
581000	Travel & Training			103,300
66402	Rescue Task Force- Reimbursable	50,000		
	Other - Travel & Training	53,300		
<b>Totals</b>			\$	<b>14,224,703</b>

## FIRE/PREVENTION - #105057

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
511000	Salary & Wages (Full-Time)	\$	500,202
511001	Overtime		25,000
511004	Vacation Payoff		17,374
511005	Sick Leave Payoff		14,811
511006	Stipends		11,424
511008	Uniform Allowance		2,907
511100	Salary & Wages (Part-Time)		65,000
512000	Social Security		22,479
512001	Medicare		7,678
512004	Health Insurance		48,638
512010	PERS		29,033
512011	PERS-Fire		31,414
512013	EBAP		11,160
512021	Deferred Compensation Retirement Plan		6,952
521002	Other Contract Services		16,225
531017	Expendable Materials		10,408
532001	Memberships & Subscriptions		5,005
553000	Telephone		13,534
581000	Travel & Training		6,516
581046	Community & Media Relations		5,150
Totals		\$	850,910



# Law Enforcement

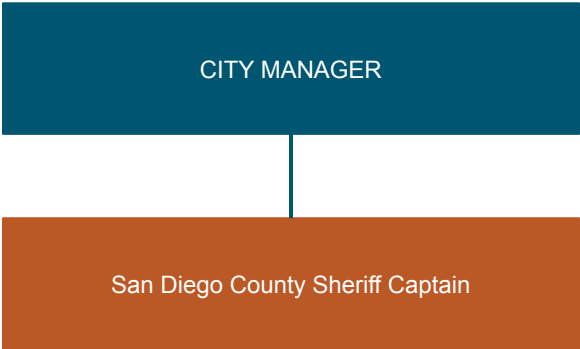
**PURPOSE:**

To provide responsive, professional law enforcement services to all people in San Marcos. These services are contracted through the San Diego County Sheriff’s Department.

**SUMMARY OF SERVICES:**

The City contracts for law enforcement services with the San Diego County Sheriff’s Department. Law enforcement services include patrol, traffic, community oriented policing, gang and narcotics details, detectives, clerical and supervisory personnel. In addition to operational costs associated with personnel and equipment, the law enforcement budget also supports facility costs associated with the Sheriff’s San Marcos Station location.

**DEPARTMENTAL STRUCTURE:**



## LAW ENFORCEMENT - #105252

### Summary of Department Resources

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>EXPENDITURES</b>				
<b>Personnel Services</b>				
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
<b>Personnel Services Subtotal</b>	-	-	-	-
<b>Operating Expenses</b>				
Contractual Services	23,009,835	23,316,414	24,142,180	25,037,100
Supplies & Services	-	-	-	-
Repair & Maintenance	41,724	40,470	42,000	44,000
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	5,957	3,629	12,500	15,000
<b>Operating Expenses Subtotal</b>	<b>23,057,516</b>	<b>23,360,513</b>	<b>24,196,680</b>	<b>25,096,100</b>
<b>TOTAL EXPENDITURES</b>	<b>23,057,516</b>	<b>23,360,513</b>	<b>24,196,680</b>	<b>25,096,100</b>
<b>REVENUES</b>				
Taxes & Special Assessments	3,659,849	3,714,120	3,896,000	4,035,000
Licenses & Permits	7,670	7,841	11,500	12,000
Intergovernmental	255,543	278,992	320,000	315,000
Charges for Services	499,369	577,936	570,000	550,000
Fines & Forfeitures	175	-	-	-
Use of Money & Property	-	-	-	-
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
<b>TOTAL REVENUES</b>	<b>4,422,606</b>	<b>4,578,889</b>	<b>4,797,500</b>	<b>4,912,000</b>
<b>NET GENERAL FUND COST</b>	<b>\$ 18,634,910</b>	<b>\$ 18,781,624</b>	<b>\$ 19,399,180</b>	<b>\$ 20,184,100</b>
<b>Allocation of Full Time Positions:</b>				
Departmental - Law Enforcement				-
<b>AUTHORIZED FULL TIME POSITIONS</b>				-



## LAW ENFORCEMENT - #105252

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
521002	Other Contract Services	\$	145,000
521006	Administrative Fees		5,000
	Consulting Special Tax District Administration		
521011	Law Enforcement Services		24,887,100
544006	RCS-800 MHz System		44,000
	RCS-800 MHz Radios		
581014	Crime Awareness/Prevention		15,000
	Totals	\$	25,096,100





# Parks and Recreation

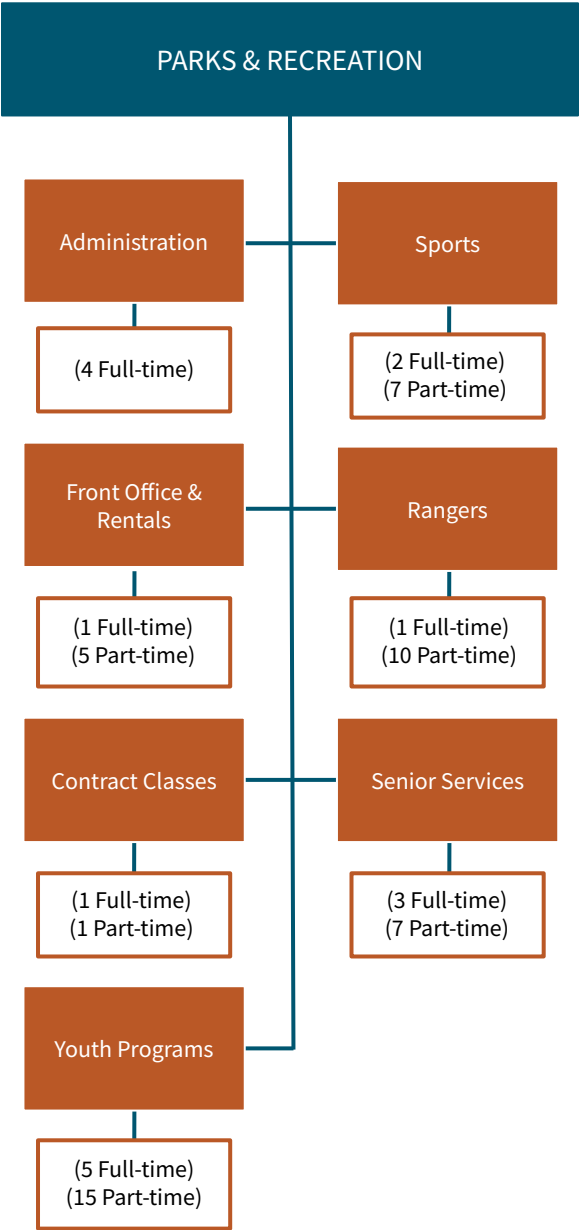
**PURPOSE:**

To provide recreational and community-benefiting programs and services at City parks and recreation facilities.

**SUMMARY OF SERVICES:**

This department is responsible for providing programs and services at City parks and recreation facilities. Specific elements of the department’s work include early childhood enrichment programs and youth programming; holiday celebrations and special events; contractual classes; senior services and family services; sports, cultural and performing arts activities; aquatics, park and trails planning; liaison work with community groups; and trail and nature center activities. The department oversees 6 community parks, 16 neighborhood parks, 22 mini parks and 72.5 miles of trails.

**DEPARTMENTAL STRUCTURE:**



## PARKS AND RECREATION - #106161

### Summary of Department Resources

Budget Category	FY 2022-23 Actual		FY 2023-24 Actual		FY 2024-25 Projected		FY 2025-26 Budget
							City Council Approved
EXPENDITURES							
Personnel Services							
Salaries & Wages	\$	2,363,176	\$	2,659,941	\$	2,578,743	\$ 2,237,962
Health Benefits		227,719		265,797		300,492	297,140
Retirement Benefits		141,780		179,482		179,317	186,594
Other Personnel Expenses		141,988		141,326		164,673	163,771
Personnel Services Subtotal		2,874,663		3,246,546		3,223,225	2,885,467
Operating Expenses							
Contractual Services		848,218		1,071,276		822,495	1,499,475
Supplies & Services		278,147		257,919		291,250	274,712
Repair & Maintenance		18,133		11,079		3,200	3,200
Utilities		4,303		2,974		5,226	5,500
Capital Expenditures (Non CIP)		23,219		7,483		-	-
Debt Service		-		-		-	-
Other Operating Expenses		19,270		28,482		25,804	24,405
Operating Expenses Subtotal		1,191,290		1,379,212		1,147,975	1,807,292
TOTAL EXPENDITURES							
		4,065,953		4,625,758		4,371,200	4,692,759
REVENUES							
Taxes & Special Assessments		-		-		-	-
Licenses & Permits		-		-		-	-
Intergovernmental		22,660		12,200		17,000	-
Charges for Services		2,537,292		2,846,751		2,822,987	2,997,575
Fines & Forfeitures		-		-		-	-
Use of Money & Property		-		-		-	-
Developer Fees		-		-		-	-
Miscellaneous Revenues		160,120		231,659		162,900	157,600
Other Financing Sources		-		-		-	-
TOTAL REVENUES		2,720,072		3,090,610		3,002,887	3,155,175
NET GENERAL FUND COST							
\$		1,345,881	\$	1,535,148	\$	1,368,313	\$ 1,537,584
Allocation of Full Time Positions:							
Departmental - Parks And Recreation							15.09
CFD 98-02							0.31
Senior Nutrition							1.60
AUTHORIZED FULL TIME POSITIONS							17.00

## PARKS AND RECREATION - #106161

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)	\$	1,202,632
511001	Overtime		24,615
511004	Vacation Payoff		21,559
511005	Sick Leave Payoff		15,687
511006	Stipends		14,924
511007	Auto Allowance		4,705
511009	Bilingual Pay		4,140
511100	Salary & Wages (Part-Time)		949,700
512000	Social Security		90,912
512001	Medicare		21,444
512004	Health Insurance		297,140
512010	PERS		131,324
512012	PARS		26,986
512013	EBAP		45,270
512015	RHS		6,145
512021	Deferred Compensation Retirement Plan		28,284
521002	Other Contract Services		1,489,350
	22511 Senior center	7,000	
	33009 Sports lighting controller & officiating fees	9,500	
	33010 City wide special events	6,400	
	33013 Aquatics	530,000	
	33016 Aventure day camp	16,000	
	33023 Spring egg scramble & breakfast	3,500	
	33024 Tree lighting & breakfast	18,400	
	33033 Youth physical education	205,000	
	33034 Youth instructors	150,000	
	33035 Adult physical education	37,500	
	33038 Dance/culture	114,400	
	33040 Senior classes	43,400	
	33047 Active net fees	145,000	
	33051 Summer concerts	16,000	
	33053 Outdoor adventures	750	
	61007 Supplies and signage for 4th of july	61,500	
	61022 Sports park improvements	125,000	
521003	Insurance/Liability		4,725
521017	Commissioner Services		5,400
	33020 Youth commission	2,160	
	33021 Community services commission	3,240	
531000	Office Supplies		18,000
	Water Dispensers CC, SAC, & Preschool Site, General Office Supplies		
531012	Aquatic Supplies		1,746
531014	Sport Supplies		42,000
531015	Special Event Supplies		42,760
	22511 Senior Activity Center Special Event Supplies	10,000	
	33010 City Wide Special Events	7,300	
	33020 Youth commission	3,600	
	33023 Spring egg scramble & breakfast	5,460	
	33024 Tree lighting & breakfast	6,300	
	33051 Summer concerts	1,600	
	33053 Outdoor adventures	1,700	
	33060 Youth & Family Programs	3,700	
	61007 Supplies and signage for 4th of july	2,600	
	Other Special Event Supplies	500	
531016	Program Supplies		58,246
	22511 Movie Matinees, Supplies, Bingo Prizes, etc.	8,550	

## PARKS AND RECREATION - #106161

### Expenditure Detail (continued)

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
33013	Aquatics	2,196	
33016	Aventure day camp	12,000	
33053	Outdoor adventures	3,100	
33054	Community garden	1,400	
33056	Nature center	4,000	
33060	Youth & Family Programs	7,000	
33014	Preschool Programs	40,000	
<b>531020</b>	<b>Uniform Expense</b>		<b>16,260</b>
22511	Senior center	1,600	
22518	Community center	2,000	
33009	Sports fees	2,000	
33016	Aventure day camp	2,600	
33053	Outdoor adventures	5,460	
33014	Preschool Programs	2,600	
<b>532000</b>	<b>Printing &amp; Duplicating</b>		<b>4,000</b>
<b>532001</b>	<b>Memberships &amp; Subscriptions</b>		<b>15,200</b>
33010	City wide special events	6,800	
33053	Outdoor adventures	50	
33014	Preschool Programs	4,100	
	Other - Memberships & Subscriptions	4,250	
<b>532013</b>	<b>Promotional Services</b>		<b>6,500</b>
<b>532017</b>	<b>Taxi Vouchers</b>		<b>70,000</b>
<b>541000</b>	<b>Building Repair &amp; Maintenance</b>		<b>3,200</b>
22511	Senior center	2,100	
22518	Community center	1,100	
<b>551000</b>	<b>Electric &amp; Gas</b>		<b>5,500</b>
33009	Sports fees		
<b>571003</b>	<b>Coop Agreement Expense</b>		<b>2,000</b>
<b>581000</b>	<b>Travel &amp; Training</b>		<b>17,480</b>
22511	Senior center	820	
22518	Community center	600	
33009	Sports fees	900	
33053	Outdoor adventures	2,100	
33014	Preschool Programs	2,260	
	Other - Travel & Training	10,800	
<b>581040</b>	<b>Permit Fees</b>		<b>4,925</b>
22511	Senior center	1,200	
33010	SWANK Permit Fees	2,600	
33023	Spring egg scramble & breakfast	375	
33024	Tree lighting & breakfast	375	
61007	Supplies and signage for 4th of july	375	
<b>Totals</b>		<b>\$</b>	<b>4,692,759</b>





# Other Restricted Funds









# Gas Tax Fund

## PURPOSE:

This Fund accounts for the Highway Users Tax revenues received from the State of California under Sections 2105, 2106, 2107, & 2107.5 of the California Streets and Highways Code. These funds are used by the Public Works Street Maintenance Division and are earmarked for the maintenance, rehabilitation or improvement of public streets.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>REVENUES</b>				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	2,395,249	2,597,519	2,724,040	2,723,825
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	47,142	213,194	200,000	200,000
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,442,391</b>	<b>2,810,713</b>	<b>2,924,040</b>	<b>2,923,825</b>
<b>OPERATING EXPENDITURES</b>				
Salaries & Wages	-	1,519	-	-
Health Benefits	-	188	-	-
Retirement Benefits	-	176	-	-
Other Personnel Expenses	-	154	-	-
Contractual Services	182,518	66,498	109,705	91,359
Supplies & Services	151,773	240,871	215,000	215,000
Repair & Maintenance	50,081	69,235	50,000	50,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>384,372</b>	<b>378,641</b>	<b>374,705</b>	<b>356,359</b>
<b>CIP PROJECT EXPENDITURES</b>	<b>607,483</b>	<b>139,018</b>	<b>1,406,656</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>991,855</b>	<b>517,659</b>	<b>1,781,361</b>	<b>356,359</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>1,450,536</b>	<b>2,293,054</b>	<b>1,142,679</b>	<b>2,567,466</b>
<b>FUND BALANCE</b>				
Beginning Balance - July 1	3,189,264	4,639,800	6,932,854	8,075,533
Revenue Over/(Under) Expenditures	1,450,536	2,293,054	1,142,679	2,567,466
<b>Ending Balance - June 30</b>	<b>4,639,800</b>	<b>6,932,854</b>	<b>8,075,533</b>	<b>10,642,999</b>
<b>RESERVED FUND BALANCE*</b>				
Capital Projects - Beginning Balance	3,791,468	3,613,985	5,789,060	7,093,605
CIP New Appropriations	430,000	2,401,000	2,704,000	3,144,575
CIP Appropriation Adjustments	-	(86,907)	7,201	-
<b>Capital Projects - Ending Balance</b>	<b>3,613,985</b>	<b>5,789,060</b>	<b>7,093,605</b>	<b>10,238,180</b>
<b>AVAILABLE FUND BALANCE - JUNE 30</b>	<b>\$ 1,025,815</b>	<b>\$ 1,143,794</b>	<b>\$ 981,928</b>	<b>\$ 404,819</b>

\*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves.

See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

GAS TAX FUND - #200

Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
521012	Contract Maintenance Services		\$ 91,359
	Guardrail Repair & Replacement	20,000	
	Install New Streetlights	10,609	
	Radar Feedback Sign/RRFB and Vandalism		
	Repair & Replacement	25,750	
	Thermal Plastic Work	35,000	
531009	Construction Materials		215,000
544000	Sign Maintenance		50,000
	Totals		\$ 356,359



# Traffic Safety Fund

## PURPOSE:

This Fund is used to account for traffic safety expenditures. Financing is provided by the City assessed traffic signal fees and traffic fines collected by the State.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>REVENUES</b>				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	122,325	80,402	125,000	125,000
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	17,919	59,503	38,000	38,000
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-
<b>TOTAL REVENUES</b>	<b>140,244</b>	<b>139,905</b>	<b>163,000</b>	<b>163,000</b>
<b>OPERATING EXPENDITURES</b>				
Salaries & Wages	-	498	23,414	69,676
Health Benefits	-	-	2,058	8,044
Retirement Benefits	-	46	2,257	7,082
Other Personnel Expenses	-	34	2,365	6,927
Contractual Services	67,932	143,961	229,395	210,000
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>67,932</b>	<b>144,539</b>	<b>259,489</b>	<b>301,729</b>
<b>CIP PROJECT EXPENDITURES</b>	<b>1,959</b>	<b>1,409</b>	<b>2,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>69,891</b>	<b>145,948</b>	<b>261,489</b>	<b>301,729</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>70,353</b>	<b>(6,043)</b>	<b>(98,489)</b>	<b>(138,729)</b>
<b>FUND BALANCE</b>				
Beginning Balance - July 1	1,216,561	1,286,914	1,280,871	1,182,382
Revenue Over/(Under) Expenditures	70,353	(6,043)	(98,489)	(138,729)
<b>Ending Balance - June 30</b>	<b>1,286,914</b>	<b>1,280,871</b>	<b>1,182,382</b>	<b>1,043,653</b>
<b>RESERVED FUND BALANCE*</b>				
Capital Projects - Beginning Balance	561,469	522,010	520,601	518,601
CIP New Appropriations	(37,500)	-	-	350,000
CIP Appropriation Adjustments	-	-	-	-
<b>Capital Projects - Ending Balance</b>	<b>522,010</b>	<b>520,601</b>	<b>518,601</b>	<b>868,601</b>
<b>AVAILABLE FUND BALANCE - JUNE 30</b>	<b>\$ 764,904</b>	<b>\$ 760,270</b>	<b>\$ 663,781</b>	<b>\$ 175,052</b>

\*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves.

See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

## TRAFFIC SAFETY FUND - #201

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
511000	Salary & Wages (Full-Time)	\$	69,502
511006	Stipends		174
512000	Social Security		4,382
512001	Medicare		1,045
512004	Health Insurance		8,044
512010	PERS		5,689
512013	EBAP		1,500
512021	Deferred Compensation Retirement Plan		1,393
521001	Consulting Services		100,000
521002	Other Contract Services		110,000
Totals		\$	301,729

# Lighting & Landscaping Maintenance District Fund

## PURPOSE:

This Fund is used to account for the costs of providing street lighting and landscaping services to certain properties. The benefiting properties are assessed for a portion of the costs.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
				City Council Approved
REVENUES				
Taxes & Special Assessments	\$ 528,918	\$ 529,166	\$ 530,000	\$ 530,000
Licenses & Permits	-	-	-	-
Intergovernmental	-	7,989	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	-	-	-	-
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	660,000	660,000	660,000	660,000
Annual Replacement/Rehab Transfers	-	-	-	-
TOTAL REVENUES	1,188,918	1,197,155	1,190,000	1,190,000
OPERATING EXPENDITURES				
Salaries & Wages	205,114	196,437	251,087	274,905
Health Benefits	30,859	29,022	41,630	42,015
Retirement Benefits	17,131	21,968	31,140	39,212
Other Personnel Expenses	13,936	18,008	24,965	30,495
Contractual Services	977,106	985,106	993,985	1,187,000
Supplies & Services	1,134	767	1,222	8,890
Repair & Maintenance	5,337	-	3,000	-
Utilities	328,974	408,551	376,949	422,450
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	25,502	25,502	25,502	25,502
Other Operating Expenses	-	-	-	-
TOTAL OPERATING EXPENDITURES	1,605,093	1,685,361	1,749,480	2,030,469
CIP PROJECT EXPENDITURES	-	-	-	-
TOTAL EXPENDITURES	1,605,093	1,685,361	1,749,480	2,030,469
REVENUE OVER/(UNDER) EXPENDITURES	(416,175)	(488,206)	(559,480)	(840,469)
FUND BALANCE				
Beginning Balance - July 1	(71,974)	(488,149)	(976,355)	(1,535,835)
Revenue Over/(Under) Expenditures	(416,175)	(488,206)	(559,480)	(840,469)
Ending Balance - June 30	(488,149)	(976,355)	(1,535,835)	(2,376,304)
RESERVED FUND BALANCE				
Lighting and Landscaping	-	-	-	-
AVAILABLE FUND BALANCE - JUNE 30	\$ (488,149)	\$ (976,355)	\$ (1,535,835)	\$ (2,376,304)

## LIGHTING & LANDSCAPING MAINTENANCE DISTRICT FUND - #202

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)	\$	270,905
511006	Stipends		1,312
511007	Auto Allowance		1,188
511009	Bilingual Pay		1,500
512000	Social Security		17,850
512001	Medicare		4,303
512004	Health Insurance		42,015
512010	PERS		33,736
512013	EBAP		7,290
512015	RHS		1,052
512021	Deferred Compensation Retirement Plan		5,476
521001	Consulting Services		2,500
521012	Contract Maintenance Services		1,184,500
	LMD-A	Discovery Hills - Engineered Wood Fiber	4,000
	LMD-A	Discovery Hills - Hardscape Maint & Repairs	2,000
	LMD-A	Discovery Hills- Landscape Maintenance	311,500
	LMD-A	Discovery Hills- Tree Trimming	51,000
	LMD-A	Discovery Hills: Trail Restoration	60,000
	LMD-B	The Laurels - Engineered Wood Fiber	1,500
	LMD-B	The Laurels- Landscape Maintenance	159,000
	LMD-B	The Laurels- Tree Trimming	28,000
	LMD-B	The Laurels - PROJECT: Park Sidewalk Repair	15,000
	LMD-C	Santa Fe Hills - Engineered Wood Fiber	2,500
	LMD-C	Santa Fe Hills - Landscape Maintenance	192,600
	LMD-C	Santa Fe Hills - Tree Trimming	21,000
	LMD-D	Twin Oaks Valley Ranch I- Landscape Maintenance	16,600
	LMD-D	Twin Oaks Valley Ranch I-Tree Trimming	12,000
	LMD-E	Summer Hill - Engineered Wood Fiber	3,000
	LMD-E	Summer Hill- Landscape Maintenance	46,600
	LMD-E	Summer Hill - Tree Trimming	15,000
	LMD-F	Mixed Median & Parkway Areas- Landscape Maintenance	220,500
	LMD-G	Discovery Meadows - Landscape Maintenance	19,700
	LMD-G	Discovery Meadows - Tree Trimming	3,000
531009	Construction Materials		250
532001	Memberships & Subscriptions		8,640
	LMD-A	Discovery Hills- Irrigation Controller Service	3,060
	LMD-B	The Laurels - Irrigation Controller Service	1,080
	LMD-C	Santa Fe Hills - Irrigation Controller Service	3,420
	LMD-D	Twin Oaks Valley Ranch I - Irrigation Controller Service	360
	LMD-E	Summer Hill- Irrigation Controller Service	720
551000	Electric & Gas		35,800
	LMD-A	Discovery hills	28,000
	LMD-B	The Laurels	2,000
	LMD-C	Santa fe hills	2,000
	LMD-D	Twin oaks valley ranch	500
	LMD-E	Summer Hill	500
	LMD-F	Mixed median & pkwy areas	2,800
551001	Electric-Street Lighting		56,650
552000	Water		330,000
	LMD-A	Discovery hills	20,000

## LIGHTING & LANDSCAPING MAINTENANCE DISTRICT FUND - #202

### Expenditure Detail (continued)

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
LMD-B	The Laurels	80,000	
LMD-C	Santa fe hills	120,000	
LMD-D	Twin oaks valley ranch	45,000	
LMD-E	Summer Hill	40,000	
LMD-F	Mixed median & pkwy areas	25,000	
<b>571002</b>	<b>Principal-Other</b>		<b>23,254</b>
<b>572002</b>	<b>Interest-Other</b>		<b>2,248</b>
	<b>Totals</b>	<b>\$</b>	<b>2,030,469</b>





# City Affordable Housing Fund

## PURPOSE:

This Fund is used to account for inclusionary housing fees received from developers to provide affordable housing under City Ordinance, Chapter 20.129.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>REVENUES</b>				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	288,477	644,425	320,000	320,000
Developer Fees	3,078,300	446,400	1,400,000	1,400,000
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	142,500	190,062	-	-
Annual Replacement/Rehab Transfers	-	-	-	-
<b>TOTAL REVENUES</b>	<b>3,509,277</b>	<b>1,280,887</b>	<b>1,720,000</b>	<b>1,720,000</b>
<b>OPERATING EXPENDITURES</b>				
Salaries & Wages	-	-	9,000	36,568
Health Benefits	-	-	-	3,804
Retirement Benefits	-	-	-	3,774
Other Personnel Expenses	-	-	-	3,802
Contractual Services	-	-	-	-
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	4,989,279	3,321,544	-	1,500,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>4,989,279</b>	<b>3,321,544</b>	<b>9,000</b>	<b>1,547,948</b>
<b>CIP PROJECT EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>4,989,279</b>	<b>3,321,544</b>	<b>9,000</b>	<b>1,547,948</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(1,480,002)</b>	<b>(2,040,657)</b>	<b>1,711,000</b>	<b>172,052</b>
<b>FUND BALANCE</b>				
Beginning Balance - July 1	16,488,368	15,008,366	12,967,709	14,678,709
Revenue Over/(Under) Expenditures	(1,480,002)	(2,040,657)	1,711,000	172,052
<b>Ending Balance - June 30</b>	<b>15,008,366</b>	<b>12,967,709</b>	<b>14,678,709</b>	<b>14,850,761</b>
<b>RESERVED FUND BALANCE*</b>				
Capital Projects - Beginning Balance	30,000	30,000	30,000	-
CIP New Appropriations	-	-	(30,000)	-
CIP Appropriation Adjustments	-	-	-	-
<b>Capital Projects - Ending Balance</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>
<b>AVAILABLE FUND BALANCE - JUNE 30</b>	<b>\$ 14,978,366</b>	<b>\$ 12,937,709</b>	<b>\$ 14,678,709</b>	<b>\$ 14,850,761</b>

\*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves. See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

## CITY AFFORDABLE HOUSING FUND - #203

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
511000	Salary & Wages (Full-Time)	\$	36,148
511006	Stipends		60
511009	Bilingual Pay		360
512000	Social Security		2,352
512001	Medicare		550
512004	Health Insurance		3,804
512010	PERS		3,042
512013	EBAP		900
512021	Deferred Compensation Retirement Plan		732
581017	Developer Loan		1,500,000
Totals		\$	1,547,948

# CFD 98-02 Lighting and Landscaping Fund

## PURPOSE:

This Fund is used to account for the costs of providing street lighting, traffic signals, and landscape services including parks, medians, parkways and trails, to certain properties. Properties within CFD 98-02 are assessed for a portion of the annual costs and legally required operating and capital replacement reserves.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
				City Council Approved
REVENUES				
Taxes & Special Assessments	\$ 8,813,555	\$ 9,578,970	\$ 10,250,000	\$ 10,987,000
Licenses & Permits	-	-	-	-
Intergovernmental	-	7,989	-	-
Charges for Services	25	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	252,250	928,705	450,000	450,000
Developer Fees	-	-	-	-
Miscellaneous Revenues	140	-	-	-
Other Financing Sources	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-
TOTAL REVENUES	9,065,970	10,515,664	10,700,000	11,437,000
OPERATING EXPENDITURES				
Salaries & Wages	1,491,784	1,530,334	1,655,569	1,817,070
Health Benefits	260,935	277,044	32,231	330,843
Retirement Benefits	124,037	162,968	200,752	247,792
Other Personnel Expenses	99,012	137,790	161,901	203,513
Contractual Services	3,023,908	3,503,044	4,023,605	4,865,143
Supplies & Services	86,580	113,065	212,963	218,422
Repair & Maintenance	192,576	168,945	488,450	352,213
Utilities	1,467,095	1,816,863	1,714,475	1,763,750
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	71,464	71,465	71,465	71,465
Other Operating Expenses	751,890	773,378	1,208,800	958,800
TOTAL OPERATING EXPENDITURES	7,569,281	8,554,896	9,770,211	10,829,011
CIP PROJECT EXPENDITURES				
	-	-	-	-
TOTAL EXPENDITURES	7,569,281	8,554,896	9,770,211	10,829,011
REVENUE OVER/(UNDER) EXPENDITURES	1,496,689	1,960,768	929,789	607,989
FUND BALANCE				
Beginning Balance - July 1	17,669,366	19,166,055	21,126,823	22,056,612
Revenue Over/(Under) Expenditures	1,496,689	1,960,768	929,789	607,989
Ending Balance - June 30	19,166,055	21,126,823	22,056,612	22,664,601
RESERVED FUND BALANCE*				
Capital Projects - Beginning Balance	2,156	-	-	-
CIP New Appropriations	-	-	-	400,000
CIP Appropriation Adjustments	-	-	-	-
Capital Projects - Ending Balance	2,156	-	-	400,000
AVAILABLE FUND BALANCE - JUNE 30	\$ 19,163,899	\$ 21,126,823	\$ 22,056,612	\$ 22,264,601

\*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves. See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

## CFD 98-02 LIGHTING AND LANDSCAPING FUND - #205

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 BUDGET City Council Approved
511000	Salary & Wages (Full-Time)	\$	1,792,237
511006	Stipends		11,412
511007	Auto Allowance		2,282
511008	Uniform Allowance		93
511009	Bilingual Pay		11,046
512000	Social Security		116,746
512001	Medicare		27,905
512004	Health Insurance		330,843
512010	PERS		210,243
512011	PERS-Fire		2,094
512013	EBAP		55,035
512015	RHS		3,827
512021	Deferred Compensation Retirement Plan		35,455
521001	Consulting Services		22,115
F-01	Rose Ranch	100	
F-02	Bel Esprit	50	
F-03	Rancho Vera Cruz	75	
F-04	Santa Fe Hills	150	
F-06	Twin Oaks Valley Ranch	60	
F-08	Tesoro	120	
F-09	San Elijo hills	1,200	
F-10	Buena Vida	130	
F-11	Rancho Dorado	100	
F-12	Twin Oaks Estates	100	
F-13	Dove Glen	100	
F-14	Cedar Hills	100	
F-15	Park Lane	100	
F-16	Willow Creek	50	
F-17	Chapman Trail	100	
F-19	Stone Canyon	60	
F-20	KRC Rock	60	
F-21	Richland Estates	60	
F-22	Olive Hills	60	
F-23	University Commons	150	
F-24	Rancho Coronado	150	
F-25	Glen Park	50	
F-26	Loma Alta	80	
F-27	Pinehurst	100	
F-28	Rosemont Estates	160	
F-29	Walnut Hills	120	
F-30	Chesapeake	100	
F-32	Vallecitos Ridge	100	
F-33	Rosemont Village	160	
F-34	Joy Court	140	
F-35	Carriage Walk	100	
F-36	Crescent Court	1,880	
F-38	Venzano	160	
F-39	Rancho Santalina	150	
F-40	Starling At Rock Springs	50	
F-41	Grand Plaza	100	
F-42	Twin Oaks Town Center	30	
F-44	Windy Point	300	

## CFD 98-02 LIGHTING AND LANDSCAPING FUND - #205

### Expenditure Detail (continued)

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 BUDGET City Council Approved
F-45	Arbor Ranch	200	
F-46	Nordahl Medical Center	50	
F-47	Autumn Terrace	100	
F-48	Sierra Madre Academy	200	
F-49	CVS Las Posas	200	
F-51	Campus Pointe	130	
F-52	Westlake Village	150	
F-53	Palomar Station	300	
F-55	Rancho Tesoro	100	
F-56	Corner at Two Oaks	80	
Z-B	Traffic Signal Maintenance	2,500	
Z-C	Citywide Median & Parkway Maintenance	4,000	
Z-D	Ball Fields: Lighting	6,500	
Z-E	Hardscape: Trail Asphalt Maintenance & Repairs	750	
<b>521012</b>	<b>Contract Maintenance Services</b>		<b>4,843,028</b>
F-01	Rose Ranch	12,800	
F-02	Bel Esprit	30,100	
F-03	Rancho Vera Cruz	79,700	
F-04	Santa Fe Hills	136,000	
F-05	Ashbrook - Weed Abatement	5,500	
F-06	Twin Oaks Valley Ranch	156,600	
F-08	Tesoro	82,100	
F-10	Buena Vida	15,600	
F-11	Rancho Dorado	116,100	
F-12	Twin Oaks Estates	17,700	
F-13	Dove Glen	5,400	
F-14	Cedar Hills	34,600	
F-15	Park Lane	27,750	
F-17	Chapman Trail	3,600	
F-19	Stone Canyon	2,000	
F-20	KRC Rock	1,800	
F-21	Richland Estates	40,500	
F-22	Olive Hills	96,900	
F-23	University Commons	239,000	
F-24	Rancho Coronado	31,000	
F-25	Glen Park	16,600	
F-26	Loma Alta	65,700	
F-27	Pinehurst	29,600	
F-28	Rosemont Estates	20,500	
F-29	Walnut Hills	88,300	
F-30	Chesapeake	7,600	
F-32	Vallecitos Ridge	22,600	
F-33	Rosemont Village	13,300	
F-34	Joy Court	8,900	
F-35	Carriage Walk	19,400	
F-36	Crescent Court	27,200	
F-38	Venzano	24,600	
F-39	Rancho Santalina	82,700	
F-40	Starling At Rock Springs	3,300	
F-41	Grand Plaza	5,800	

## CFD 98-02 LIGHTING AND LANDSCAPING FUND - #205

### Expenditure Detail (continued)

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 BUDGET City Council Approved
F-42	Twin Oaks Town Center	3,400	
F-44	Windy Point	5,800	
F-45	Arbor Ranch	83,400	
F-46	Nordahl Medical Center	1,900	
F-47	Autumn Terrace	18,300	
F-48	Sierra Madre Academy	3,800	
F-49	CVS Las Posas	8,500	
F-51	Campus Pointe	4,800	
F-52	Westlake Village	16,300	
F-53	Palomar Station	47,500	
F-55	Rancho Tesoro	138,900	
F-56	Corner at Two Oaks	7,500	
Z-A	As Needed Streetlight Maintenance	73,177	
Z-B	Traffic Signal Maintenance	527,850	
Z-C	Citywide Median & Parkway Maintenance	1,748,000	
Z-D	Ball Fields: Lighting	479,226	
Z-E	Hardscape: Trail Asphalt Maintenance & Repairs	103,825	
<b>531004</b>	<b>Janitorial Services</b>		<b>97,168</b>
<b>531008</b>	<b>Fertilizers/Herbicides</b>		<b>58,450</b>
Z-D	Citywide Mulch	5,125	
Z-D	Citywide Palm Fertilizer	1,300	
Z-D	Citywide Park Herbicides and insecticides	14,494	
Z-D	Citywide Park Turf Fertilizer	36,500	
Z-D	Woodland Park Pond Materials	1,031	
<b>531009</b>	<b>Construction Materials</b>		<b>26,500</b>
Z-D	BMP Materials - All Other Parks	3,500	
Z-D	Citywide Park Dog Waste Supplies	1,250	
Z-D	Materials for Laser Leveling	4,000	
Z-D	Materials for Sports Fields	16,500	
Z-E	Citywide Trail Dog Waste Supplies	1,250	
<b>531010</b>	<b>Small Tools</b>		<b>7,000</b>
Z-B	Traffic Signal Maintenance	5,000	
Z-D	Ball Fields: Lighting	2,000	
<b>532001</b>	<b>Memberships &amp; Subscriptions</b>		<b>28,660</b>
F-04	Santa Fe Hills - Irrigation Controller Service	2,340	
F-06	Twin Oaks Valley Ranch - Irrigation Control Service	1,260	
F-08	Tesoro - Irrigation Controller Service	540	
F-11	Rancho Dorado - Irrigation Controller Service	540	
F-13	Dove Glen - Irrigation Controller Service	180	
F-14	Cedar Hills - Irrigation Controller Service	360	
F-21	Richland Estates - Irrigation Controller Service	360	
F-22	Olive Hills - Irrigation Controller Service	720	
F-23	University Commons - Irrigation Controller Service	2,340	
F-24	Rancho Coronado - Irrigation Controller Service	360	
F-25	Glen Park - Irrigation Controller Service	360	
F-26	Loma Alta - Irrigation Controller Service	180	
F-27	Pinehurst - Irrigation Controller Service	360	
F-28	Rosemont Estates - Irrigation Controller Service	360	

## CFD 98-02 LIGHTING AND LANDSCAPING FUND - #205

### Expenditure Detail (continued)

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 BUDGET City Council Approved
F-29	Walnut Hills - Irrigation Controller Service	720	
F-30	Chesapeake - Irrigation Controller Service	180	
F-32	Vallecitos Ridge - Irrigation Controller Service	360	
F-33	Rosemont Village - Irrigation Controller Service	360	
F-35	Carriage Walk - Irrigation Controller Service	180	
F-36	Crescent Court - Irrigation Controller Service	180	
F-39	Rancho Santalina - Irrigation Controller Service	720	
F-41	Linda Vista & Via Vera Cruz Pkway - Irrigation Controller Service	360	
F-42	Twin Oaks Town Center - Irrigation Controller Service	180	
F-44	Windy Point - Irrigation Controller Service	180	
F-45	Arbor Ranch - Irrigation Controller Service	360	
F-47	Autumn Terrace - Irrigation Controller Service	180	
F-48	Sierra Madre Academy - Irrigation Controller Service	180	
F-51	Campus Pointe - Irrigation Controller Service	180	
F-52	Westlake Village - Irrigation Controller Service	180	
F-53	Palomar Station - Irrigation Controller Service	540	
F-54	University District - Irrigation Controller Service	180	
F-55	Rancho Tesoro - Irrigation Controller Service	540	
F-56	Corner at Two Oaks - Irrigation Controller Service	540	
Z-C	Median & Parkways: Irrigation Controller Service	12,100	
<b>532010</b>	<b>Equipment Rental</b>		<b>644</b>
Z-D	Citywide parks		
<b>541000</b>	<b>Building Repair &amp; Maintenance</b>		<b>8,338</b>
Z-D	Citywide Drinking Fountain Replacement		
<b>541006</b>	<b>Pool Repair &amp; Maintenance</b>		<b>2,500</b>
Z-D	Pool Repair and Maintenance Materials (Facilities)	2,500	
<b>544000</b>	<b>Sign Maintenance</b>		<b>5,125</b>
Z-D	Parks Sign Maintenance	4,500	
Z-E	Citywide Trails	625	
<b>544001</b>	<b>Traffic Signal Maintenance</b>		<b>265,000</b>
Z-B	Materials and Supplies	50,000	
Z-B	Traffic Signal Batteries	20,000	
Z-B	Traffic Signal Knockdown Cabinet Replacements	80,000	
Z-B	Traffic Signal Labeling Materials	3,000	
Z-B	Utility Power Supply Replacements	112,000	
<b>544002</b>	<b>Street Lighting</b>		<b>35,000</b>
<b>544004</b>	<b>Tree &amp; Landscape</b>		<b>18,750</b>
Z-D	Trees & Shrubs	18,750	
<b>544005</b>	<b>Irrigation Systems</b>		<b>17,500</b>
Z-D	Citywide Park Maintenance supplies	17,500	
<b>551000</b>	<b>Electric &amp; Gas</b>		<b>195,000</b>
<b>551001</b>	<b>Electric-Street Lighting</b>		<b>158,750</b>
Z-A	Street lighting		
<b>551002</b>	<b>Electric-Traffic Signals</b>		<b>135,000</b>

CFD 98-02 LIGHTING AND LANDSCAPING FUND - #205

Expenditure Detail (continued)

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 BUDGET City Council Approved
	Z-B      Traffic signals		
552000	Water		1,275,000
571002	Principal-Other		65,166
572002	Interest-Other		6,299
582000	Operating Transfers Out		958,800
	Totals	\$	10,829,011



# Senior Nutrition Grant Fund

## PURPOSE:

This Fund is used to account for Federal grant revenues received through the County of San Diego for the operation of the Senior Nutrition meals program.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>REVENUES</b>				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	100,781	109,850	124,061	114,061
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	-	-	-	-
Developer Fees	-	-	-	-
Miscellaneous Revenues	26,651	30,296	26,200	26,500
Other Financing Sources	171,000	171,000	171,000	171,000
Annual Replacement/Rehab Transfers	-	-	-	-
<b>TOTAL REVENUES</b>	<b>298,432</b>	<b>311,146</b>	<b>321,261</b>	<b>311,561</b>
<b>OPERATING EXPENDITURES</b>				
Salaries & Wages	154,618	173,502	186,245	217,648
Health Benefits	26,980	29,353	31,917	33,607
Retirement Benefits	11,929	15,448	14,809	17,657
Other Personnel Expenses	8,674	12,677	14,438	16,343
Contractual Services	70,323	50,721	65,000	65,000
Supplies & Services	83,655	96,134	116,490	117,140
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>356,179</b>	<b>377,835</b>	<b>428,899</b>	<b>467,395</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(57,747)</b>	<b>(66,689)</b>	<b>(107,638)</b>	<b>(155,834)</b>
<b>FUND BALANCE</b>				
Beginning Balance - July 1	(83,876)	(141,623)	(208,312)	(315,950)
Revenue Over/(Under) Expenditures	(57,747)	(66,689)	(107,638)	(155,834)
<b>Ending Balance - June 30</b>	<b>(141,623)</b>	<b>(208,312)</b>	<b>(315,950)</b>	<b>(471,784)</b>
<b>RESERVED FUND BALANCE</b>				
Senior Nutrition Grant Program	-	-	-	-
<b>AVAILABLE BALANCE - JUNE 30</b>	<b>\$ (141,623)</b>	<b>\$ (208,312)</b>	<b>\$ (315,950)</b>	<b>\$ (471,784)</b>

## SENIOR NUTRITION GRANT FUND - #206

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)	\$	126,869
511004	Vacation Payoff		3,000
511005	Sick Leave Payoff		15,000
511006	Stipends		2,644
511009	Bilingual Pay		1,260
511100	Salary & Wages (Part-Time)		68,875
512000	Social Security		8,482
512001	Medicare		2,353
512004	Health Insurance		33,607
512010	PERS		13,526
512012	PARS		1,516
512013	EBAP		4,800
512015	RHS		708
512021	Deferred Compensation Retirement Plan		2,615
521002	Other Contract Services		65,000
55059	Senior transportation		
531016	Program Supplies		19,400
55060	Nutrition program raw food		
532012	Nutrition Meals		97,740
<b>Totals</b>		<b>\$</b>	<b>467,395</b>



# Community Development Block Grant (CDBG) Fund

## PURPOSE:

This Fund is used to account for transactions relating to the Community Development Block Grant Program provided by the Federal Government. Funds are mostly utilized for capital improvement projects, fair housing services, and non-profit coordination benefiting low and moderate income areas within the City.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
				City Council Approved
REVENUES				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	761,196	314,445	1,169,776	1,898,466
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	-	-	-	-
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-
TOTAL REVENUES	761,196	314,445	1,169,776	1,898,466
OPERATING EXPENDITURES				
Salaries & Wages	96,767	83,818	68,569	72,726
Health Benefits	14,787	21,180	22,146	19,473
Retirement Benefits	7,363	9,145	6,657	7,737
Other Personnel Expenses	5,378	6,538	5,941	7,667
Contractual Services	136,556	133,183	124,400	99,420
Supplies & Services	80	158	1,500	1,500
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	156,224	66,055	-	3,000
TOTAL OPERATING EXPENDITURES	417,155	320,077	229,213	211,523
CIP PROJECT EXPENDITURES	344,173	899	450,000	-
TOTAL EXPENDITURES	761,328	320,976	679,213	211,523
REVENUE OVER/(UNDER) EXPENDITURES	(132)	(6,531)	490,563	1,686,943
FUND BALANCE				
Beginning Balance - July 1	522,298	522,166	515,635	1,006,198
Revenue Over/(Under) Expenditures	(132)	(6,531)	490,563	1,686,943
Ending Balance - June 30	522,166	515,635	1,006,198	2,693,141
RESERVED FUND BALANCE*				
Capital Projects - Beginning Balance	1,284,060	1,553,918	2,070,169	1,213,742
CIP New Appropriations	614,031	517,150	100,000	1,400,000
CIP Appropriation Adjustments	-	-	(506,427)	-
Capital Projects - Ending Balance	1,553,918	2,070,169	1,213,742	2,613,742
AVAILABLE FUND BALANCE - JUNE 30	\$ (1,031,752)	\$ (1,554,534)	\$ (207,544)	\$ 79,399

\*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves.

See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

## COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND - #207

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)		\$ 72,396
511006	Stipends		330
512000	Social Security		4,682
512001	Medicare		1,095
512004	Health Insurance		19,473
512010	PERS		6,283
512013	EBAP		1,890
512021	Deferred Compensation Retirement Plan		1,454
521001	Consulting Services		99,420
	Fair Housing Services/Testing/Outreach	26,000	
	Non-Profit Coordination	73,420	
532002	Legal & Other Advertising		1,500
581000	Travel & Training		3,000
	HUD Training Conferences		
<b>Totals</b>			<b>\$ 211,523</b>



# Center Drive Maintenance District Fund

## PURPOSE:

This Fund is used to account for the costs of providing street maintenance services to certain properties. The benefiting properties are assessed for a portion of the costs.

## Budget Summary

Budget Category	FY 2022-23 Actual		FY 2023-24 Actual		FY 2024-25 Projected		FY 2025-26 Budget
							City Council Approved
REVENUES							
Taxes & Special Assessments	\$	24,434	\$	22,287	\$	25,000	\$ 25,000
Licenses & Permits		-		-		-	-
Intergovernmental		-		-		-	-
Charges for Services		-		-		-	-
Fines & Forfeitures		-		-		-	-
Use of Money & Property		1,915		7,612		5,000	5,000
Developer Fees		-		-		-	-
Miscellaneous Revenues		-		-		-	-
Other Financing Sources		-		-		-	-
Annual Replacement/Rehab Transfers		-		-		-	-
TOTAL REVENUES		26,349		29,899		30,000	30,000
OPERATING EXPENDITURES							
Salaries & Wages		-		-		-	-
Health Benefits		-		-		-	-
Retirement Benefits		-		-		-	-
Other Personnel Expenses		-		-		-	-
Contractual Services		5,842		2,889		21,950	21,950
Supplies & Services		-		-		500	500
Repair & Maintenance		-		-		-	-
Utilities		1,098		1,156		1,070	1,070
Capital Expenditures (Non CIP)		-		-		-	-
Debt Service		-		-		-	-
Other Operating Expenses		-		-		24,000	8,000
TOTAL OPERATING EXPENDITURES		6,940		4,045		47,520	31,520
CIP PROJECT EXPENDITURES							
		-		-		-	-
TOTAL EXPENDITURES		6,940		4,045		47,520	31,520
REVENUE OVER/(UNDER) EXPENDITURES		19,409		25,854		(17,520)	(1,520)
FUND BALANCE							
Beginning Balance - July 1		137,149		156,558		182,412	164,892
Revenue Over/(Under) Expenditures		19,409		25,854		(17,520)	(1,520)
Ending Balance - June 30		156,558		182,412		164,892	163,372
RESERVED FUND BALANCE							
Street Maintenance		-		-		-	-
AVAILABLE FUND BALANCE - JUNE 30	\$	156,558	\$	182,412	\$	164,892	\$ 163,372

## CENTER DR MAINTENANCE DISTRICT FUND - #211

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
<b>521012</b>	<b>Contract Maintenance Services</b>		<b>\$ 21,950</b>
	Street maintenance Center dr (Nordahl to ave		
VTC-A	ric)	7,000	
	Street maintenance Center dr (Ave ric to pub		
VTC-B	term)	5,000	
VTC-C	Nordahl/Center dr.	2,750	
VTC-D	Nordahl/Montiel	1,900	
VTC-E	Center drive/Ave Ricardo	5,300	
<b>531009</b>	<b>Construction Materials</b>		<b>500</b>
<b>551002</b>	<b>Electric-Traffic Signals</b>		<b>1,070</b>
VTC-C	Nordahl/Center dr.	290	
VTC-D	Nordahl/Montiel	80	
VTC-E	Center drive/Ave Ricardo	700	
<b>582000</b>	<b>Operating Transfers Out</b>		<b>8,000</b>
<b>Totals</b>		<b>\$</b>	<b>31,520</b>



# CalHOME Grant Fund

## PURPOSE:

This Grant Fund is used to account for transactions related to the CalHOME Grant provided by the State of California. The grant is used to help fund the San Marcos Mortgage Assistance Program.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>REVENUES</b>				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	-	-	-	13,000
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	100,000
Other Financing Sources	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	<b>113,000</b>
<b>OPERATING EXPENDITURES</b>				
Salaries & Wages	-	-	-	-
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	-	-	-	200,000
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	<b>200,000</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	-	-	-	<b>(87,000)</b>
<b>FUND BALANCE</b>				
Beginning Balance - July 1, restated	343,721	343,721	343,721	343,721
Revenue Over/(Under) Expenditures	-	-	-	(87,000)
<b>Ending Balance - June 30</b>	<b>343,721</b>	<b>343,721</b>	<b>343,721</b>	<b>256,721</b>
<b>RESERVED FUND BALANCE</b>				
Affordable Housing Loan Program	-	-	-	-
<b>AVAILABLE FUND BALANCE - JUNE 30</b>	<b>\$ 343,721</b>	<b>\$ 343,721</b>	<b>\$ 343,721</b>	<b>\$ 256,721</b>

CALHOME GRANT FUND - #214

Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
581016	Affordable Housing Loan	\$	200,000
Totals		\$	200,000





# CFD 2011-01 Congestion Management Fund

## PURPOSE:

This Fund is used to account for the future costs of providing intra City public transportation services, facilities, and equipment. Properties within CFD 2011-01 are assessed for a portion of the costs.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
				City Council Approved
REVENUES				
Taxes & Special Assessments	\$ 921,343	\$ 985,055	\$ 1,170,000	\$ 1,357,000
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	56,008	176,322	125,000	125,000
Developer Fees	2,554	15,762	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-
TOTAL REVENUES	979,905	1,177,139	1,295,000	1,482,000
OPERATING EXPENDITURES				
Salaries & Wages	-	-	-	-
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Contractual Services	2,305	5,759	4,000	4,000
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	106,784	170,004	-	-
Other Operating Expenses	5,458,856	-	-	-
TOTAL OPERATING EXPENDITURES	5,567,945	175,763	4,000	4,000
CIP PROJECT EXPENDITURES				
	-	-	-	-
TOTAL EXPENDITURES	5,567,945	175,763	4,000	4,000
REVENUE OVER/(UNDER) EXPENDITURES	(4,588,040)	1,001,376	1,291,000	1,478,000
FUND BALANCE				
Beginning Balance - July 1	3,721,120	(866,920)	134,456	1,425,456
Revenue Over/(Under) Expenditures	(4,588,040)	1,001,376	1,291,000	1,478,000
Ending Balance - June 30	(866,920)	134,456	1,425,456	2,903,456
RESERVED FUND BALANCE				
Congestion Management	-	-	-	-
AVAILABLE FUND BALANCE - JUNE 30	\$ (866,920)	\$ 134,456	\$ 1,425,456	\$ 2,903,456

CFD 2011-01 #215

Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
521006	Administrative Fees	\$	4,000
Totals		\$	4,000



# Public, Educational, and Governmental (PEG) Fund

## PURPOSE:

The Public, Educational and Governmental (PEG) Fund accounts for revenue received from local cable operators in San Marcos. PEG payments are calculated as 1 percent of gross receipts received by cable operators and may be used for capital equipment purchases that support airing public meetings on the City's PEG channel.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>REVENUES</b>				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	185,691	131,588	130,000	130,000
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	23,487	77,540	50,000	50,000
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-
<b>TOTAL REVENUES</b>	<b>209,178</b>	<b>209,128</b>	<b>180,000</b>	<b>180,000</b>
<b>OPERATING EXPENDITURES</b>				
Salaries & Wages	-	-	-	-
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Contractual Services	5,264	9,973	155,000	95,000
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	75,000
Debt Service	-	-	-	-
Other Operating Expenses	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>5,264</b>	<b>9,973</b>	<b>155,000</b>	<b>170,000</b>
<b>CIP PROJECT EXPENDITURES</b>	<b>79,914</b>	<b>67,709</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>85,178</b>	<b>77,682</b>	<b>155,000</b>	<b>170,000</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>124,000</b>	<b>131,446</b>	<b>25,000</b>	<b>10,000</b>
<b>FUND BALANCE</b>				
Beginning Balance - July 1	1,499,735	1,623,735	1,755,181	1,780,181
Revenue Over/(Under) Expenditures	124,000	131,446	25,000	10,000
<b>Ending Balance - June 30</b>	<b>1,623,735</b>	<b>1,755,181</b>	<b>1,780,181</b>	<b>1,790,181</b>
<b>RESERVED FUND BALANCE*</b>				
Capital Projects - Beginning Balance	668,273	588,359	-	-
CIP New Appropriations	-	-	-	-
CIP Appropriation Adjustments	-	(520,650)	-	-
<b>Capital Projects - Ending Balance</b>	<b>588,359</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AVAILABLE FUND BALANCE - JUNE 30</b>	<b>\$ 1,035,376</b>	<b>\$ 1,755,181</b>	<b>\$ 1,780,181</b>	<b>\$ 1,790,181</b>

\*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves.

See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

PUBLIC, EDUCATIONAL, AND GOVERNMENTAL (PEG) FUND - #216

Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved	
521002	Other Contract Services		\$	95,000
	SMTV Video Production	35,000		
	Archival city video footage	25,000		
	Annual economic development documentation video	15,000		
	Other applicable services	20,000		
561000	Furniture & Equipment			75,000
	Totals		\$	170,000

# Art in Public Places Fund

## PURPOSE:

Established as a provision in the Heart of the City specific plan, a public art in-lieu fee was created to assist in promoting art and cultural initiatives that enrich the artistic and educational climate of San Marcos. Beginning in FY 2009-10 and each year thereafter, the City of San Marcos will make available funding to eligible organizations for the purposes of implementing artistic and cultural events and/or activities that generally benefit the San Marcos community. The San Marcos City Council designated the San Marcos Community Foundation to implement the art and cultural grant program.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>REVENUES</b>				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	15,469	47,850	30,000	30,000
Developer Fees	38,971	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-
<b>TOTAL REVENUES</b>	<b>54,440</b>	<b>47,850</b>	<b>30,000</b>	<b>30,000</b>
<b>OPERATING EXPENDITURES</b>				
Salaries & Wages	-	-	-	-
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	50,000	16,000	85,000	85,000
Debt Service	-	-	-	-
Other Operating Expenses	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>50,000</b>	<b>16,000</b>	<b>85,000</b>	<b>85,000</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>4,440</b>	<b>31,850</b>	<b>(55,000)</b>	<b>(55,000)</b>
<b>FUND BALANCE</b>				
Beginning Balance - July 1	966,333	970,773	1,002,623	947,623
Revenue Over/(Under) Expenditures	4,440	31,850	(55,000)	(55,000)
<b>Ending Balance - June 30</b>	<b>970,773</b>	<b>1,002,623</b>	<b>947,623</b>	<b>892,623</b>
<b>RESERVED FUND BALANCE</b>				
Heart of the City Art Program	-	-	-	-
<b>AVAILABLE FUND BALANCE - JUNE 30</b>	<b>\$ 970,773</b>	<b>\$ 1,002,623</b>	<b>\$ 947,623</b>	<b>\$ 892,623</b>

ART IN PUBLIC PLACES FUND - #217

Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
581009	Art in Public Places	\$	85,000
Totals		\$	85,000



# Road Maintenance and Rehabilitation Account (RMRA) Fund

## PURPOSE:

This Fund accounts for the Road Maintenance and Rehabilitation Account (RMRA) revenues received from the State of California under Section 2032 of the California Streets and Highways Code. These funds are earmarked for specific capital improvement program projects involving the rehabilitation or improvement of public streets.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>REVENUES</b>				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	2,100,479	2,439,446	2,423,878	2,518,679
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	44,733	228,323	200,000	200,000
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,145,212</b>	<b>2,667,769</b>	<b>2,623,878</b>	<b>2,718,679</b>
<b>OPERATING EXPENDITURES</b>				
Salaries & Wages	-	-	-	-
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CIP PROJECT EXPENDITURES</b>	<b>942,229</b>	<b>35,315</b>	<b>1,600,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>942,229</b>	<b>35,315</b>	<b>1,600,000</b>	<b>-</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>1,202,983</b>	<b>2,632,454</b>	<b>1,023,878</b>	<b>2,718,679</b>
<b>FUND BALANCE</b>				
Beginning Balance - July 1	3,731,464	4,934,447	7,566,901	8,590,779
Revenue Over/(Under) Expenditures	1,202,983	2,632,454	1,023,878	2,718,679
<b>Ending Balance - June 30</b>	<b>4,934,447</b>	<b>7,566,901</b>	<b>8,590,779</b>	<b>11,309,458</b>
<b>RESERVED FUND BALANCE*</b>				
Capital Projects - Beginning Balance	1,687,307	285,811	3,705,921	8,295,581
CIP New Appropriations	-	3,455,425	6,349,126	3,000,000
CIP Appropriation Adjustments	(459,267)	-	(159,466)	-
<b>Capital Projects - Ending Balance</b>	<b>285,811</b>	<b>3,705,921</b>	<b>8,295,581</b>	<b>11,295,581</b>
<b>AVAILABLE FUND BALANCE - JUNE 30</b>	<b>\$ 4,648,636</b>	<b>\$ 3,860,980</b>	<b>\$ 295,198</b>	<b>\$ 13,877</b>

\*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves.

See Capital Improvement Program Budget for project details regarding the use of monies from this fund.







# Permanent Local Housing Allocation (PLHA) Fund

## PURPOSE:

This Fund accounts for the Permanent Local Housing Allocation (PLHA) revenues received from the State of California. These funds are earmarked for specific housing-related programs within the City.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
				City Council Approved
REVENUES				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	250,000
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	-	-	-	-
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-
TOTAL REVENUES	-	-	-	250,000
OPERATING EXPENDITURES				
Salaries & Wages	-	-	-	15,591
Health Benefits	-	-	-	1,912
Retirement Benefits	-	-	-	1,542
Other Personnel Expenses	-	-	-	1,533
Contractual Services	-	-	-	-
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	20,578
CIP PROJECT EXPENDITURES				
-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	20,578
REVENUE OVER/(UNDER) EXPENDITURES	-	-	-	229,422
FUND BALANCE				
Beginning Balance - July 1	-	-	-	-
Revenue Over/(Under) Expenditures	-	-	-	229,422
Ending Balance - June 30	-	-	-	229,422
RESERVED FUND BALANCE*				
Capital Projects - Beginning Balance	-	-	-	-
CIP New Appropriations	-	-	-	-
CIP Appropriation Adjustments	-	-	-	-
Capital Projects - Ending Balance	-	-	-	-
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ -	\$ 229,422

## Permanent Local Housing Allocation - #220

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
511000	Salary & Wages (Full-Time)	\$	15,531
511006	Stipends		60
512000	Social Security		999
512001	Medicare		234
512004	Health Insurance		1,912
512010	PERS		1,230
512013	EBAP		300
512021	Deferred Compensation Retirement Plan		312
Totals		\$	20,578



# San Marcos Successor Housing Agency Fund

## PURPOSE:

This Fund is used to account for the low and moderate income housing assets of the former San Marcos Redevelopment Agency which was dissolved as of February 1, 2012 under State Legislature Assembly Bill 1X 26.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget	
				City Council Approved	
REVENUES					
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	557,917	312,618	310,000		320,000
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	1,650,670	4,017,194	2,133,500		2,313,500
Developer Fees	-	-	-	-	-
Miscellaneous Revenues	88,468	222,694	-	-	-
Other Financing Sources	7,245,000	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-	-
TOTAL REVENUES	9,542,055	4,552,506	2,443,500		2,633,500
OPERATING EXPENDITURES					
Salaries & Wages	369,170	466,106	625,739		572,720
Health Benefits	49,702	77,323	86,138		71,029
Retirement Benefits	26,764	47,118	57,772		52,784
Other Personnel Expenses	25,825	35,966	53,471		56,121
Contractual Services	80,094	301,640	458,000		520,000
Supplies & Services	151	825	1,250		1,250
Repair & Maintenance	-	-	-	-	-
Utilities	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Operating Expenses	19,702	1,047,375	7,206,279		6,021,000
TOTAL OPERATING EXPENDITURES	571,408	1,976,353	8,488,649		7,294,904
REVENUE OVER/(UNDER) EXPENDITURES	8,970,647	2,576,153	(6,045,149)		(4,661,404)
FUND BALANCE					
Beginning Balance - July 1	25,151,846	34,122,493	36,698,646		30,653,497
Revenue Over/(Under) Expenditures	8,970,647	2,576,153	(6,045,149)		(4,661,404)
Ending Balance - June 30	34,122,493	36,698,646	30,653,497		25,992,093
RESERVED FUND BALANCE					
Restricted for Affordable Housing	-	-	-		-
AVAILABLE FUND BALANCE - JUNE 30	\$ 34,122,493	\$ 36,698,646	\$ 30,653,497	\$	25,992,093

## SAN MARCOS SUCCESSOR HOUSING AGENCY FUND - #250

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
511000	Salary & Wages (Full-Time)	\$	527,297
511006	Stipends		1,666
511007	Auto Allowance		4,467
511009	Bilingual Pay		4,290
511100	Salary & Wages (Part-Time)		35,000
512000	Social Security		32,874
512001	Medicare		8,128
512004	Health Insurance		71,029
512010	PERS		41,532
512012	PARS		580
512013	EBAP		14,994
512015	RHS		125
512021	Deferred Compensation Retirement Plan		10,672
521000	City Attorney Services		160,000
521001	Consulting Services		125,000
521002	Other Contract Services		160,000
521015	MH Rent Review/Litigation		75,000
531000	Office Supplies		200
531002	Postage		50
532001	Memberships & Subscriptions		1,000
581000	Travel & Training		10,000
	SDHF Roundtables, annual conference, webinars	-	
581010	Property Taxes & Special Assessments		1,000
581017	Developer Loan		6,000,000
	Affordable Housing Development		
581030	Misc. Expenditures		10,000
	<b>Totals</b>	<b>\$</b>	<b>7,294,904</b>

# Lease Revenue Debt Service Fund

## PURPOSE:

This Fund is used to accumulate lease revenue from the Safety Center and pay principal and interest on the 2017 Lease Revenue Refunding Bonds issued to finance the Safety Center.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget	
				City Council Approved	
REVENUES					
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	606,272	615,683	480,000		580,000
Developer Fees	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-	-
TOTAL REVENUES	606,272	615,683	480,000		580,000
OPERATING EXPENDITURES					
Salaries & Wages	-	-	-	-	-
Health Benefits	-	-	-	-	-
Retirement Benefits	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Supplies & Services	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-
Utilities	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-
Debt Service	389,296	386,179	382,943		384,530
Other Operating Expenses	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	389,296	386,179	382,943		384,530
REVENUE OVER/(UNDER) EXPENDITURES	216,976	229,504	97,057		195,470
FUND BALANCE					
Beginning Balance - July 1, restated	608,518	825,494	1,054,998		1,152,055
Revenue Over/(Under) Expenditures	216,976	229,504	97,057		195,470
Ending Balance - June 30	825,494	1,054,998	1,152,055		1,347,525
RESERVED FUND BALANCE					
Reserve for Debt Service	825,494	1,054,998	1,152,055		1,347,525
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ -	\$ -	-

LEASE REVENUE BONDS - #301

Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
571000	Principal-Bonds	\$	360,000
572000	Interest-Bonds		24,530
Totals		\$	384,530

# Public Facilities Fees Fund

## PURPOSE:

This fund is used to account for fees received under the City's Public Facilities Financing Plan and the related capital improvements. The plan identifies facilities necessary to accommodate growth and ensure funding is available to pay for developer's share of public facilities.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>REVENUES</b>				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Use of Money & Property	685,891	1,629,389	550,000	550,000
Developer Fees	6,204,217	738,237	3,502,399	5,255,000
<b>TOTAL REVENUES</b>	<b>6,890,108</b>	<b>2,367,626</b>	<b>4,052,399</b>	<b>5,805,000</b>
<b>OPERATING EXPENDITURES</b>				
Salaries & Wages	17,305	69,667	84,911	108,174
Health Benefits	1,417	11,411	-	16,274
Retirement Benefits	1,337	6,705	-	11,229
Other Personnel Expenses	750	4,669	-	9,993
Contractual Services	-	-	-	-
Other Operating Expenses	6,300,000	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>6,320,809</b>	<b>92,452</b>	<b>84,911</b>	<b>145,670</b>
<b>CIP PROJECT EXPENDITURES</b>	<b>11,704,213</b>	<b>14,855,499</b>	<b>4,224,557</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>18,025,022</b>	<b>14,947,951</b>	<b>4,309,468</b>	<b>145,670</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(11,134,914)</b>	<b>(12,580,325)</b>	<b>(257,069)</b>	<b>5,659,330</b>
<b>FUND BALANCE</b>				
Beginning Balance - July 1, restated	46,380,391	35,245,477	22,665,152	22,408,083
Revenue Over/(Under) Expenditures	(11,134,914)	(12,580,325)	(257,069)	5,659,330
<b>Ending Balance - June 30</b>	<b>35,245,477</b>	<b>22,665,152</b>	<b>22,408,083</b>	<b>28,067,413</b>
<b>RESERVED FUND BALANCE*</b>				
Flood Control	1,955,305	2,216,581	2,492,572	2,837,021
Circulation Element Streets	7,046,918	6,910,546	5,849,726	6,939,821
SR 78 Interchange Improvements	21,519,994	8,760,017	7,387,474	7,969,424
Parks/Trails	3,295,273	3,517,798	5,265,868	7,460,626
GIS	49,515	49,367	51,144	36,577
NPDES	1,091,493	1,179,726	1,298,109	1,283,542
Habitat Conservation	286,980	31,117	63,190	92,809
Fire/EMS Facilities**	-	-	-	95,899
Advanced Planning**	-	-	-	95,899
Transportation Facilities**	-	-	-	1,255,795
<b>AVAILABLE FUND BALANCE - JUNE 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

\*\*Category added per City Council Resolution 2024-9385

## PUBLIC FACILITIES FEES FUND- #402

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
511000	Salary & Wages (Full-Time)	\$	106,885
511006	Stipends		258
511007	Auto Allowance		761
511009	Bilingual Pay		270
512000	Social Security		5,993
512001	Medicare		1,623
512004	Health Insurance		16,274
512010	PERS		9,080
512013	EBAP		2,220
512015	RHS		157
512021	Deferred Compensation Retirement Plan		2,149
Totals		\$	145,670



# Transnet - Streets Fund

## PURPOSE:

This fund is used to account for receipts and expenditures of money associated with the widening of State Highway 78 and other local public capital improvements.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>REVENUES</b>				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	2,614,626	3,237,000	2,247,000
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	1,651	7,222	10,000	10,000
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,651</b>	<b>2,621,848</b>	<b>3,247,000</b>	<b>2,257,000</b>
<b>OPERATING EXPENDITURES</b>				
Salaries & Wages	91,754	96,088	123,305	144,002
Health Benefits	17,031	20,429	27,987	28,368
Retirement Benefits	8,284	10,772	11,056	15,273
Other Personnel Expenses	5,966	7,842	9,436	14,694
Contractual Services	-	-	-	-
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>123,035</b>	<b>135,131</b>	<b>171,784</b>	<b>202,337</b>
<b>CIP PROJECT EXPENDITURES</b>	<b>431,918</b>	<b>5,147,814</b>	<b>2,000,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>554,953</b>	<b>5,282,945</b>	<b>2,171,784</b>	<b>202,337</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(553,302)</b>	<b>(2,661,097)</b>	<b>1,075,216</b>	<b>2,054,663</b>
<b>FUND BALANCE</b>				
Beginning Balance - July 1, restated	583,592	30,290	(2,630,807)	(1,555,591)
Revenue Over/(Under) Expenditures	(553,302)	(2,661,097)	1,075,216	2,054,663
<b>Ending Balance - June 30</b>	<b>30,290</b>	<b>(2,630,807)</b>	<b>(1,555,591)</b>	<b>499,072</b>
<b>RESERVED FUND BALANCE</b>				
Committed - Capital Projects*	30,290	(2,630,807)	(1,555,591)	499,072
<b>AVAILABLE FUND BALANCE - JUNE 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*Does not reflect cash on hand at SANDAG programmed in the RTIP. See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

## TRANSNET - STREETS FUND - #404

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
511000	Salary & Wages (Full-Time)	\$	143,032
511006	Stipends		241
511007	Auto Allowance		261
511009	Bilingual Pay		468
512000	Social Security		9,062
512001	Medicare		2,166
512004	Health Insurance		28,368
512010	PERS		12,397
512013	EBAP		3,466
512021	Deferred Compensation Retirement Plan		2,876
Totals		\$	202,337

# Regional Transportation Congestion Improvement Program

## PURPOSE:

This fund is used to account for receipts and expenditures to construct improvements on the Regional Arterial System, such as new or widened arterials, traffic signal coordination and other traffic improvements that contribute to the Regional Transportation Congestion Improvement Program (RTCIP), as required by the TransNet Extension Ordinance.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>REVENUES</b>				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	55,709	154,679	60,000	60,000
Developer Fees	1,188,651	158,490	1,200,000	1,050,000
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,244,360</b>	<b>313,169</b>	<b>1,260,000</b>	<b>1,110,000</b>
<b>OPERATING EXPENDITURES</b>				
Salaries & Wages	-	-	-	-
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CIP PROJECT EXPENDITURES</b>	<b>2,051,180</b>	<b>608,201</b>	<b>600,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>2,051,180</b>	<b>608,201</b>	<b>600,000</b>	<b>-</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(806,820)</b>	<b>(295,032)</b>	<b>660,000</b>	<b>1,110,000</b>
<b>FUND BALANCE</b>				
Beginning Balance - July 1, restated	3,048,923	2,242,103	1,947,071	2,607,071
Revenue Over/(Under) Expenditures	(806,820)	(295,032)	660,000	1,110,000
<b>Ending Balance - June 30</b>	<b>2,242,103</b>	<b>1,947,071</b>	<b>2,607,071</b>	<b>3,717,071</b>
<b>RESERVED FUND BALANCE*</b>				
Capital Projects - Beginning Balance	2,859,270	808,090	199,889	1,955,717
CIP New Appropriations	-	-	2,355,828	529,000
CIP Appropriation Adjustments	-	-	-	-
<b>Capital Projects - Ending Balance</b>	<b>808,090</b>	<b>199,889</b>	<b>1,955,717</b>	<b>2,484,717</b>
<b>AVAILABLE FUND BALANCE - JUNE 30</b>	<b>\$ 1,434,013</b>	<b>\$ 1,747,182</b>	<b>\$ 651,354</b>	<b>\$ 1,232,354</b>

\*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves.

See Capital Improvement Program Budget for project details regarding the use of monies from this fund.



# Trust/Agency Deposits

## PURPOSE:

This fund is used to account receipts and expenditures associated with various agency deposits, including but not limited to funds earmarked for special uses such as developer deposits, event deposits and Senior Center Legacy Club donations.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>REVENUES</b>				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	-	-	-	-
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>OPERATING EXPENDITURES</b>				
Salaries & Wages	-	-	-	-
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Contractual Services	55,512	-	-	-
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>55,512</b>	-	-	-
<b>CIP PROJECT EXPENDITURES</b>	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>55,512</b>	-	-	-
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(55,512)</b>	-	-	-
<b>FUND BALANCE</b>				
Beginning Balance - July 1, restated	2,547,278	2,491,766	2,491,766	2,491,766
Revenue Over/(Under) Expenditures	(55,512)	-	-	-
<b>Ending Balance - June 30</b>	<b>2,491,766</b>	<b>2,491,766</b>	<b>2,491,766</b>	<b>2,491,766</b>
<b>RESERVED FUND BALANCE*</b>				
Reserve for Trust/Agency Deposits	2,491,766	2,491,766	2,491,766	2,491,766
<b>AVAILABLE FUND BALANCE - JUNE 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





# Redevelopment Property Tax Trust Fund

## PURPOSE:

This fund is used to account for the administrative costs to administer the enforceable obligations of the Former Redevelopment Agency which is reported annually, as the Recognized Obligation Payments Schedule (ROPS), to the State of California Department of Finance for approval.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
				City Council Approved
REVENUES				
Taxes & Special Assessments	\$ 24,618,899	\$ 21,587,605	\$ 22,015,597	\$ 19,161,072
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	1,049,750	1,718,407	1,092,756	1,100,010
Developer Fees	-	-	-	-
Miscellaneous Revenues	3,275,818	3,168,000	3,170,864	3,023,028
Other Financing Sources	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-
TOTAL REVENUES	28,944,467	26,474,012	26,279,217	23,284,110
OPERATING EXPENDITURES				
Salaries & Wages	69,936	59,573	99,010	117,905
Health Benefits	11,630	9,746	14,900	17,500
Retirement Benefits	5,691	6,170	10,200	10,300
Other Personnel Expenses	4,454	4,526	9,600	10,500
Contractual Services	110,684	89,527	111,250	141,250
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	27,498,886	27,612,594	24,795,126	21,901,894
Other Operating Expenses	-	-	-	-
TOTAL OPERATING EXPENDITURES	27,701,281	27,782,136	25,040,086	22,199,349
CIP PROJECT EXPENDITURES	3,485,042	6,961,779	3,500,000	-
TOTAL EXPENDITURES	31,186,323	34,743,915	28,540,086	22,199,349
REVENUE OVER/(UNDER) EXPENDITURES	(2,241,856)	(8,269,903)	(2,260,869)	1,084,761
FUND BALANCE				
Beginning Balance - July 1, restated	40,257,383	38,015,527	29,745,624	27,484,755
Revenue Over/(Under) Expenditures	(2,241,856)	(8,269,903)	(2,260,869)	1,084,761
Ending Balance - June 30	38,015,527	29,745,624	27,484,755	28,569,516
RESERVED FUND BALANCE*				
Enforceable Obligations	17,317,708	15,704,584	16,943,715	18,028,476
Capital Projects - Beginning Balance	22,245,994	20,697,819	14,041,040	10,541,040
CIP New Appropriations	1,936,867	305,000	-	-
CIP Appropriation Adjustments	-	-	-	-
Capital Projects - Ending Balance	38,015,527	29,745,624	27,484,755	28,569,516
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ -	\$ -

\*See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

## REDEVELOPMENT PROPERTY TAX TRUST FUND - #560

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget	
		FY 2025-26 Budget Detail	City Council Approved
511000	Salary & Wages (Full-Time)	\$	116,800
511006	Stipends		345
511007	Auto Allowance		400
511009	Bilingual Pay		360
512000	Social Security		7,100
512001	Medicare		1,800
512004	Health Insurance		17,500
512010	PERS		10,200
512013	EBAP		1,600
512021	Deferred Compensation Retirement Plan		100
521000	City Attorney Services		40,000
521001	Consulting Services		76,250
521002	Other Contract Services		15,000
521007	Bond Service		10,000
571000	Principal - Bonds		15,961,264
571005	Amortization of Deferred Charges		20,000
572000	Interest - Bonds		5,920,630
<b>Totals</b>		<b>\$</b>	<b>22,199,349</b>





# Creekside Marketplace Enterprise Fund

## PURPOSE:

This fund is used to account for the revenues and expenses, including capital cost, associated with the leasing of the Creekside Marketplace.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
				City Council Approved
REVENUES				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	775,603	960,108	1,038,890	1,149,771
Fines & Forfeitures	-	-	-	-
Use of Money & Property	4,474,873	4,809,133	5,184,483	5,693,132
Developer Fees	-	-	-	-
Miscellaneous Revenues	1,835,295	141,695	-	28,898
Other Financing Sources	5,300,000	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-
TOTAL REVENUES	12,385,771	5,910,936	6,223,373	6,871,801
OPERATING EXPENDITURES				
Salaries & Wages	-	-	-	-
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Contractual Services	465,847	416,921	413,197	476,418
Supplies & Services	198,909	205,227	200,929	253,802
Repair & Maintenance	2,907,102	4,678,742	4,048,579	712,144
Utilities	137,897	99,516	128,340	119,518
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	1,682,356	2,825,413	2,825,307	4,603,747
TOTAL OPERATING EXPENDITURES	5,392,111	8,225,819	7,616,352	6,165,629
CIP PROJECT EXPENDITURES				
	-	-	-	-
TOTAL EXPENDITURES	5,392,111	8,225,819	7,616,352	6,165,629
REVENUE OVER/(UNDER) EXPENDITURES	6,993,660	(2,314,883)	(1,392,979)	706,172
FUND BALANCE				
Beginning Balance - July 1, restated*	94,372,009	101,365,669	99,050,786	97,657,808
Revenue Over/(Under) Expenditures	6,993,660	(2,314,883)	(1,392,978)	706,172
Ending Balance - June 30	101,365,669	99,050,786	97,657,808	98,363,980
RESERVED FUND BALANCE - JUNE 30				
Restricted Reserves	101,365,669	99,050,786	97,657,808	98,363,980
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ -	\$ -

\*Beginning balance has been restated to comply with Government Accounting Standards Board Statement No. 72.

## CREEKSIDE MARKETPLACE ENTERPRISE FUND - #601

### Expenditure Detail

Account Number/Name	FY 2025-26 Budget Detail	FY 2025-26 Budget	
		City Council Approved	
521000	City Attorney Services	\$	16,000
521002	Other Contract Services		12,500
521003	Insurance/Liability		170,843
521004	Security Guard Services		88,875
521014	Property Management Services		188,200
531004	Janitorial Services		253,802
541000	Building Repair & Maintenance		321,861
544003	Tenant Improvements		244,835
544004	Tree & Landscape		145,448
551000	Electric & Gas		60,752
552000	Water		58,766
581022	Broker/Lease Expense		103,747
582000	Operating Transfers Out		4,500,000
	<b>Totals</b>	<b>\$</b>	<b>6,165,629</b>

# Vehicle & Equipment Acquisition/Replacement Fund

## PURPOSE:

This Fund is used to accumulate reserves for the replacement and purchase of City capital equipment.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>REVENUES</b>				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	691,860	-	-
Charges for Services	-	-	-	150,000
Fines & Forfeitures	-	-	-	-
Use of Money & Property	37,376	-	-	-
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Annual Replacement/Rehab Transfers	453,069	-	2,334,276	2,790,199
<b>TOTAL REVENUES</b>	<b>490,445</b>	<b>691,860</b>	<b>2,334,276</b>	<b>2,940,199</b>
<b>OPERATING EXPENDITURES</b>				
Salaries & Wages	-	-	-	-
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Contractual Services	594,647	598,642	885,000	1,135,711
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	245,000	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	652,465	315,318	2,673,776	1,485,000
Debt Service	616,591	468,040	319,487	319,488
Other Operating Expenses	142,500	190,062	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,006,203</b>	<b>1,572,062</b>	<b>4,123,263</b>	<b>2,940,199</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(1,515,758)</b>	<b>(880,202)</b>	<b>(1,788,987)</b>	<b>-</b>
<b>FUND BALANCE</b>				
Beginning Balance - July 1	1,171,716	(344,042)	(1,224,244)	(1,538,744)
Equity Balance Transfer	-	-	-	-
Adjustments	-	-	1,474,487	1,538,744
Revenue Over/(Under) Expenditures	(1,515,758)	(880,202)	(1,788,987)	-
<b>Ending Balance - June 30</b>	<b>(344,042)</b>	<b>(1,224,244)</b>	<b>(1,538,744)</b>	<b>-</b>
<b>RESERVED FUND BALANCE</b>				
Vehicle & Equipment Replacement	(344,042)	(1,224,244)	(1,538,744)	-
<b>AVAILABLE FUND BALANCE - JUNE 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## VEHICLE & EQUIPMENT ACQUISITION/REPLACEMENT FUND - #602

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
<b>521024</b>	<b>Vehicle Rental &amp; Maintenance Services</b>		<b>\$ 1,135,711</b>
	Light duty vehicle lease	720,000	
	Fire equipment repair	250,000	
	Lease for Street Sweepers	165,711	
<b>561000</b>	<b>Capital Equipment</b>		<b>1,485,000</b>
	Side by side ATV for Sheriff's office	35,000	
	Skid steer vehicle for parks maintenance	130,000	
	Cushman utility carts	180,000	
	Replacement of fire equipment.	200,000	
	Fire radio replacement project	150,000	
	Ambulance rechassis and associated equipment.	280,000	
	New ambulance and associated equipment.	380,000	
	Command truck and associated equipment.	130,000	
<b>571002</b>	<b>Principal-Other</b>		<b>308,281</b>
	Type I Engines (2) - #24-27	238,453	
	Brush Engine (1) - #20-23	69,828	
<b>572002</b>	<b>Interest-Other</b>		<b>11,207</b>
	Type I Engines (2) - #24-27	7,691	
	Brush Engine (1) - #20-23	3,516	
<b>Totals</b>			<b>\$ 2,940,199</b>



# City Facilities Replacement/ Rehabilitation Fund

## PURPOSE:

This Fund is used to accumulate reserves for the replacement and/or rehabilitation of City facilities.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>REVENUES</b>				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	94,042	275,648	130,000	130,000
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Annual Replacement/Rehab Transfers	906,138	-	-	1,694,495
<b>TOTAL REVENUES</b>	<b>1,000,180</b>	<b>275,648</b>	<b>130,000</b>	<b>1,824,495</b>
<b>OPERATING EXPENDITURES</b>				
Salaries & Wages	-	-	-	-
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Contractual Services	348,033	165,450	431,331	2,680,500
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	110,006	374,936	109,810	113,995
Debt Service	-	-	-	-
Other Operating Expenses	-	-	80,000	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>458,039</b>	<b>540,386</b>	<b>621,141</b>	<b>2,794,495</b>
<b>CIP PROJECT EXPENDITURES</b>	<b>966,527</b>	<b>436,167</b>	<b>200,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,424,566</b>	<b>976,553</b>	<b>821,141</b>	<b>2,794,495</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(424,386)</b>	<b>(700,905)</b>	<b>(691,141)</b>	<b>(970,000)</b>
<b>FUND BALANCE</b>				
Beginning Balance - July 1	6,050,696	5,626,310	4,925,405	2,759,777
Equity Balance Transfer	-	-	-	-
Adjustments	-	-	(1,474,487)	(646,168)
Revenue Over/(Under) Expenditures	(424,386)	(700,905)	(691,141)	(970,000)
<b>Ending Balance - June 30</b>	<b>5,626,310</b>	<b>4,925,405</b>	<b>2,759,777</b>	<b>1,143,609</b>
<b>RESERVED FUND BALANCE*</b>				
Capital Projects - Beginning Balance	1,321,043	2,354,516	974,964	641,514
CIP New Appropriations	2,000,000	35,000	-	350,000
CIP Appropriation Adjustments	-	(978,385)	(133,450)	-
<b>Capital Projects - Ending Balance</b>	<b>2,354,516</b>	<b>974,964</b>	<b>641,514</b>	<b>991,514</b>
<b>AVAILABLE FUND BALANCE - JUNE 30</b>	<b>\$ 3,271,794</b>	<b>\$ 3,950,441</b>	<b>\$ 2,118,263</b>	<b>\$ 152,095</b>

\*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves.

See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

## CITY FACILITIES REPLACEMENT/REHABILITATION FUND - #603

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved	
<b>521012</b>	<b>Contract Maintenance Services</b>		\$	<b>2,680,500</b>
	Gym/Boys & Girls Club HVAC Chiller	1,000,000		
	Woodland Pool Replaster	364,500		
	Las Posas & Woodland Pool Improvements	135,500		
	PW Fleet Shop Floor & Dispensing System	200,500		
	In-ground tandem axle heavy equipment lift	600,000		
	Community Center Renovations	80,000		
	Public Works Building 1 and 3 roof repairs/ replacement	300,000		
<b>561000</b>	<b>Furniture</b>			<b>113,995</b>
	Citywide Furniture	75,000		
	Satellite terminal upgrade for mobile emergency operations center	38,995		
<b>Totals</b>			\$	<b>2,794,495</b>



# City Infrastructure Replacement/Rehabilitation Fund

## PURPOSE:

This Fund is used to accumulate reserves for the replacement and/or rehabilitation of City infrastructure.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>REVENUES</b>				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	100,958	214,971	120,000	120,000
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Annual Replacement/Rehab Transfers	906,138	-	-	3,294,000
<b>TOTAL REVENUES</b>	<b>1,007,096</b>	<b>214,971</b>	<b>120,000</b>	<b>3,414,000</b>
<b>OPERATING EXPENDITURES</b>				
Salaries & Wages	-	-	-	-
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Contractual Services	570,870	998,526	1,128,000	2,064,000
Supplies & Services	785	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	-	-	110,800	1,230,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>571,655</b>	<b>998,526</b>	<b>1,238,800</b>	<b>3,294,000</b>
<b>CIP PROJECT EXPENDITURES</b>	<b>741,000</b>	<b>51,516</b>	<b>700</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,312,655</b>	<b>1,050,042</b>	<b>1,239,500</b>	<b>3,294,000</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(305,559)</b>	<b>(835,071)</b>	<b>(1,119,500)</b>	<b>120,000</b>
<b>FUND BALANCE</b>				
Beginning Balance - July 1	5,329,995	5,024,436	4,189,365	3,069,865
Equity Balance Transfer	-	-	-	(892,576)
Adjustments	-	-	-	-
Revenue Over/(Under) Expenditures	(305,559)	(835,071)	(1,119,500)	120,000
<b>Ending Balance - June 30</b>	<b>5,024,436</b>	<b>4,189,365</b>	<b>3,069,865</b>	<b>2,297,289</b>
<b>RESERVED FUND BALANCE*</b>				
Capital Projects - Beginning Balance	2,316,714	2,406,948	2,029,357	1,432,809
CIP New Appropriations	1,110,000	60,000	44,649	200,000
CIP Appropriation Adjustments	(278,766)	(386,075)	(640,497)	-
<b>Capital Projects - Ending Balance</b>	<b>2,406,948</b>	<b>2,029,357</b>	<b>1,432,809</b>	<b>1,632,809</b>
<b>AVAILABLE FUND BALANCE - JUNE 30</b>	<b>\$ 2,617,488</b>	<b>\$ 2,160,008</b>	<b>\$ 1,637,056</b>	<b>\$ 664,480</b>

\*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves. See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

**CITY INFRASTRUCTURE REPLACEMENT/REHABILITATION FUND - #604****Expenditure Detail**

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved	
521012	<b>Contract Maintenance Services</b>		\$	2,064,000
	Bradley Bike Park Shade Structure	60,000		
	Bradley Park parking lot resurfacing	200,000		
	Palo Alto firewall payment	79,000		
	Citywide IT equipment refresh	350,000		
	Citywide Park Lighting Upgrades Design and Construction	600,000		
	Civic Center Well Repair	55,000		
	Park Amenity Replacements	40,000		
	Parks Playground Replacement	600,000		
	Woodland and Walnut Grove Shed Replacement	80,000		
581024	<b>Software</b>			1,230,000
	Building Permit Software Implementation	1,000,000		
	Public Work Order Management Systems	230,000		
<b>Totals</b>			\$	3,294,000



# Real Property Management Fund

## PURPOSE:

This fund is used to account for the revenues and expenses, including capital cost, associated with the leasing of non-Creekside Marketplace City-Owned Property.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>REVENUES</b>				
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	708,487	711,591	740,157	964,207
Fines & Forfeitures	-	-	-	-
Use of Money & Property	6,151,108	5,839,622	6,273,246	6,353,597
Developer Fees	-	-	-	-
Miscellaneous Revenues	17,331	21,011	200,710	375
Other Financing Sources	1,000,000	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-
<b>TOTAL REVENUES</b>	<b>7,876,926</b>	<b>6,572,224</b>	<b>7,214,113</b>	<b>7,318,179</b>
<b>OPERATING EXPENDITURES</b>				
Salaries & Wages	-	-	-	-
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Contractual Services	1,160,223	1,158,927	1,195,545	1,470,312
Supplies & Services	366,723	401,365	366,016	349,481
Repair & Maintenance	978,678	1,731,514	2,279,677	6,134,094
Utilities	1,093,167	1,231,044	1,351,459	1,412,815
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	1,117,671	1,128,310	1,501,900	1,747,230
<b>TOTAL OPERATING EXPENDITURES</b>	<b>4,716,462</b>	<b>5,651,160</b>	<b>6,694,597</b>	<b>11,113,932</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>3,160,464</b>	<b>921,064</b>	<b>519,516</b>	<b>(3,795,753)</b>
<b>FUND BALANCE</b>				
Beginning Balance - July 1	836,026	3,996,490	4,917,554	5,437,070
Equity Balance Transfer	-	-	-	-
Adjustments	-	-	-	-
Revenue Over/(Under) Expenditures	3,160,464	921,064	519,516	(3,795,753)
<b>Ending Balance - June 30</b>	<b>3,996,490</b>	<b>4,917,554</b>	<b>5,437,070</b>	<b>1,641,317</b>
<b>RESERVED FUND BALANCE</b>				
Restricted Reserves	3,996,490	4,917,554	5,437,070	1,641,317
<b>AVAILABLE FUND BALANCE - JUNE 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## REAL PROPERTY MANAGEMENT FUND - #605

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
<b>521000</b>	<b>City Attorney Services</b>		\$ 43,500
650591	Cell Sites	12,000	
650592	Ground Leases	11,000	
650593	Industrial Leases	9,500	
650594	Civic Center	11,000	
<b>521002</b>	<b>Other Contract Services</b>		<b>160,695</b>
650591	Cell Sites	20,000	
650592	Ground Leases	34,600	
650593	Industrial Leases	14,500	
650594	Civic Center	91,595	
<b>521003</b>	<b>Insurance/Liability</b>		<b>520,243</b>
650592	Ground Leases	60,306	
650593	Industrial Leases	98,948	
650594	Civic Center	360,989	
<b>521004</b>	<b>Security Guard Services</b>		<b>239,088</b>
650593	Industrial Leases	5,088	
650594	Civic Center	234,000	
<b>521014</b>	<b>Property Management Services</b>		<b>506,786</b>
650591	Cell Sites	13,393	
650592	Ground Leases	100,328	
650593	Industrial Leases	51,320	
650594	Civic Center	341,745	
<b>531004</b>	<b>Janitorial Services</b>		<b>349,481</b>
650592	Ground Leases	1,600	
650593	Industrial Leases	40,670	
650594	Civic Center	307,211	
<b>541000</b>	<b>Building Repair &amp; Maintenance</b>		<b>5,428,591</b>
650592	Ground Leases	2,600	
650593	Industrial Leases	1,899,802	
650594	Civic Center	3,526,189	
<b>544003</b>	<b>Tenant Improvements</b>		<b>401,500</b>
650592	Ground Leases	217,000	
650593	Industrial Leases	84,500	
650594	Civic Center	100,000	
<b>544004</b>	<b>Tree &amp; Landscape</b>		<b>304,003</b>
650592	Ground Leases	19,939	
650593	Industrial Leases	114,322	
650594	Civic Center	169,742	
<b>551000</b>	<b>Electric &amp; Gas</b>		<b>1,356,145</b>
650592	Ground Leases	10,800	
650593	Industrial Leases	375,745	
650594	Civic Center	969,600	
<b>552000</b>	<b>Water</b>		<b>56,670</b>
650592	Ground Leases	540	
650593	Industrial Leases	11,730	
650594	Civic Center	44,400	
<b>581010</b>	<b>Property Taxes &amp; Special Assessments</b>		<b>31,221</b>
650592	Ground Leases	7,221	
650594	Civic Center	24,000	
<b>581022</b>	<b>Broker/Lease Expense</b>		<b>291,009</b>
650591	Cell Sites	69,321	
650592	Ground Leases	87,555	
650593	Industrial Leases	99,133	
650594	Civic Center	35,000	

## REAL PROPERTY MANAGEMENT FUND - #605

### Expenditure Detail (continued)

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
582000	Operating Transfers Out		1,425,000
Totals		\$	11,113,932



# Measure Q Fund

## PURPOSE:

This Fund accounts for the 1% Transactions and Use Tax resulting from the voter-approved Measure Q, which was passed in November 2024 and is effective for 10 years after the implementation date of April 1, 2025. A Measure Q Citizen's Oversight Committee appointed by the City Council reviews the annual spending plan and the audited financial statements in publicly noticed meetings.

## Budget Summary

Budget Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget City Council Approved
<b>REVENUES</b>				
Taxes & Special Assessments	\$ -	\$ -	\$ 4,887,000	\$ 21,371,000
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	-	-	-	-
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	<b>4,887,000</b>	<b>21,371,000</b>
<b>OPERATING EXPENDITURES</b>				
Salaries & Wages	-	-	-	-
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Contractual Services	-	-	1,797,817	4,726,708
Supplies & Services	-	-	268,475	1,088,475
Repair & Maintenance	-	-	21,764	570,391
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	23,000	53,900
Debt Service	-	-	-	-
Other Operating Expenses	-	-	2,334,276	8,123,194
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	<b>4,445,332</b>	<b>14,562,668</b>
<b>CIP PROJECT EXPENDITURES</b>	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	<b>4,445,332</b>	<b>14,562,668</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	-	-	<b>441,668</b>	<b>6,808,332</b>
<b>FUND BALANCE</b>				
Beginning Balance - July 1	-	-	-	441,668
Revenue Over/(Under) Expenditures	-	-	441,668	6,808,332
<b>Ending Balance - June 30</b>	-	-	<b>441,668</b>	<b>7,250,000</b>
<b>RESERVED FUND BALANCE*</b>				
Capital Projects - Beginning Balance	-	-	-	-
CIP New Appropriations	-	-	-	7,250,000
CIP Appropriation Adjustments	-	-	-	-
<b>Capital Projects - Ending Balance</b>	-	-	-	<b>7,250,000</b>
<b>AVAILABLE FUND BALANCE - JUNE 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 441,668</b>	<b>\$ -</b>

## MEASURE Q FUND - #606

### Expenditure Detail

Account Number/Name		FY 2025-26 Budget Detail	FY 2025-26 Budget City Council Approved
521002	Other Contract Services	\$	1,768,387
521012	Contract Maintenance Services		2,958,321
531004	Janitorial Services		603,198
531008	Fertilizers/Herbicides		175,350
531009	Construction Materials		21,000
531011	Medical Supplies		251,652
531013	Aquatic Chemicals		37,275
541000	Building Repair & Maintenance		54,000
541002	Electrical Repair & Maintenance		13,000
541005	Plumbing Repair & Maintenance		10,000
542004	Sports Equipment Repair		19,425
542005	Safety Equipment		106,388
542008	Heavy Equipment Repair & Maintenance-Fire		225,000
543002	Automotive Repair-Fire		18,000
543003	Tires-Fire		48,000
544004	Tree & Landscape		56,250
544008	Hydrants		20,328
561000	Capital Equipment		53,900
581012	Nuisance Abatement/Code Enforcement		184,000
581062	Health and Wellness		160,500
582000	Transfers Out - Infrastructure		7,778,694
Totals		\$	14,562,668



# Projected Fund Balance Summaries







**PROJECTED FUND BALANCE SUMMARY - FISCAL YEAR 2024-25**

	Fund Balances 7/1/24	Adjustments/ Equity Transfers	Revenues & Other Funding Sources	Expenditures & Other Funding Uses	Revenues (Over/Under) Expenditures	Projected Fund Balances 6/30/25
<b>GENERAL FUND*</b>	\$ 50,463,875	\$ 4,306,021	\$ 94,173,223	\$ (92,827,788)	\$ 1,345,435	\$ 56,115,331
<b>SPECIAL REVENUE FUNDS</b>						
Gas Tax*	6,932,854	-	2,924,040	(1,781,361)	1,142,679	8,075,533
Traffic Safety*	1,280,871	-	163,000	(261,489)	(98,489)	1,182,382
Lighting & Landscaping Maintenance District	(976,355)	-	1,190,000	(1,749,480)	(559,480)	(1,535,835)
City Affordable Housing*	12,967,709	-	1,720,000	(9,000)	1,711,000	14,678,709
CFD 98-02 Lighting & Landscaping*	21,126,823	-	10,700,000	(9,770,211)	929,789	22,056,612
Senior Nutrition Grant	(208,312)	-	321,261	(428,899)	(107,638)	(315,950)
CDBG*	515,635	-	1,169,776	(679,213)	490,563	1,006,198
Center Dr Maintenance District	182,412	-	30,000	(47,520)	(17,520)	164,892
CALHOME Grant	343,721	-	-	-	-	343,721
CFD 2011-01 Congestion Management	134,456	-	1,295,000	(4,000)	1,291,000	1,425,456
PEG*	1,755,181	-	180,000	(155,000)	25,000	1,780,181
Art in Public Places	1,002,623	-	30,000	(85,000)	(55,000)	947,623
RMRA*	7,566,901	-	2,623,878	(1,600,000)	1,023,878	8,590,779
San Marcos Successor Housing Agency	36,698,646	-	2,443,500	(8,488,649)	(6,045,149)	30,653,497
<b>DEBT SERVICE FUND</b>						
Lease Revenue Bonds	1,054,998	-	480,000	(382,943)	97,057	1,152,055
<b>CAPITAL IMPROVEMENT PROJECT FUNDS</b>						
Public Facilities Fees*	22,665,152	-	4,052,399	(4,309,468)	(257,069)	22,408,083
Transnet - Streets*	(2,630,807)	-	3,247,000	(2,171,784)	1,075,216	(1,555,591)
RTCIP*	1,947,071	-	1,260,000	(600,000)	660,000	2,607,071
<b>FIDUCIARY FUND</b>						
Trust/Agency Deposits	2,491,766	-	-	-	-	2,491,766
Redevelopment Property Tax Trust Fund*	29,745,624	-	26,279,217	(28,540,086)	(2,260,869)	27,484,755
<b>ENTERPRISE FUND</b>						
Creekside Marketplace	99,050,786	-	6,223,373	(7,616,352)	(1,392,979)	97,657,808
Real Property Management	4,917,554	-	7,214,113	(6,694,597)	519,516	5,437,070
<b>INTERNAL SERVICE FUNDS</b>						
Vehicle & Equipment Acquisition/ Replacement	(1,224,244)	1,474,487	2,334,276	(4,123,263)	(1,788,987)	(1,538,744)
City Facilities Replacement/ Rehabilitation*	4,925,405	(1,474,487)	130,000	(821,141)	(691,141)	2,759,777
City Infrastructure Replacement/ Rehabilitation*	4,189,365	-	120,000	(1,239,500)	(1,119,500)	3,069,865
Measure Q Fund	-	-	4,887,000	(4,445,332)	441,668	441,668
<b>TOTALS - ALL FUNDS</b>	<b>\$ 306,919,710</b>	<b>\$ 4,306,021</b>	<b>\$ 175,191,056</b>	<b>\$ (178,832,076)</b>	<b>\$ (3,641,020)</b>	<b>\$ 307,584,712</b>

\*See Capital Improvement Program - Summary by Funding Source for FY 2025-26 appropriations committed from these funds. Appropriations committed for capital projects are reflected on the individual fund pages in the fund balance reserves.

**PROJECTED FUND BALANCE SUMMARY - FISCAL YEAR 2025-26**

	Projected Fund Balances 7/1/25	Equity Transfers	Revenues & Other Funding Sources	Expenditures & Other Funding Uses	Revenues (Over/ Under) Expenditures	Projected Fund Balances 6/30/26
<b>GENERAL FUND*</b>	\$ 56,115,331	\$ 3,186,000	\$ 98,388,745	\$ (97,954,723)	\$ 434,022	\$ 59,735,353
<b>SPECIAL REVENUE FUNDS</b>						
Gas Tax*	8,075,533	-	2,923,825	(356,359)	2,567,466	10,642,999
Traffic Safety*	1,182,382	-	163,000	(301,729)	(138,729)	1,043,653
Lighting & Landscaping Maintenance District	(1,535,835)	-	1,190,000	(2,030,469)	(840,469)	(2,376,304)
City Affordable Housing*	14,678,709	-	1,720,000	(1,547,948)	172,052	14,850,761
CFD 98-02 Lighting & Landscaping*	22,056,612	-	11,437,000	(10,829,011)	607,989	22,664,601
Senior Nutrition Grant	(315,950)	-	311,561	(467,395)	(155,834)	(471,784)
CDBG*	1,006,198	-	1,898,466	(211,523)	1,686,943	2,693,141
Center Dr Maintenance District	164,892	-	30,000	(31,520)	(1,520)	163,372
CALHOME Grant	343,721	-	113,000	(200,000)	(87,000)	256,721
CFD 2011-01 Congestion Management	1,425,456	-	1,482,000	(4,000)	1,478,000	2,903,456
PEG*	1,780,181	-	180,000	(170,000)	10,000	1,790,181
Art in Public Places	947,623	-	30,000	(85,000)	(55,000)	892,623
RMRA*	8,590,779	-	2,718,679	-	2,718,679	11,309,458
PLHA	-	-	250,000	(20,578)	229,422	229,422
San Marcos Successor Housing Agency	30,653,497	-	2,633,500	(7,294,904)	(4,661,404)	25,992,093
<b>DEBT SERVICE FUND</b>						
Lease Revenue Bonds	1,152,055	-	580,000	(384,530)	195,470	1,347,525
<b>CAPITAL IMPROVEMENT PROJECT FUNDS</b>						
Public Facilities Fees*	22,408,083	-	5,805,000	(145,670)	5,659,330	28,067,413
Transnet - Streets*	(1,555,591)	-	2,257,000	(202,337)	2,054,663	499,072
RTCIP*	2,607,071	-	1,110,000	-	1,110,000	3,717,071
<b>FIDUCIARY FUND</b>						
Trust/Agency Deposits	2,491,766	-	-	-	-	2,491,766
Redevelopment Property Tax Trust Fund*	27,484,755	-	23,284,110	(22,199,349)	1,084,761	28,569,516
<b>ENTERPRISE FUND</b>						
Creekside Marketplace	97,657,808	-	6,871,801	(6,165,629)	706,172	98,363,980
Real Property Management	5,437,070	-	7,318,179	(11,113,932)	(3,795,753)	1,641,317
<b>INTERNAL SERVICE FUNDS</b>						
Vehicle & Equipment Acquisition/ Replacement	(1,538,744)	1,538,744	2,940,199	(2,940,199)	-	-
City Facilities Replacement/Rehabilitation*	2,759,777	(646,168)	1,824,495	(2,794,495)	(970,000)	1,143,609
City Infrastructure Replacement/ Rehabilitation*	3,069,865	(892,576)	3,414,000	(3,294,000)	120,000	2,297,289
Measure Q Fund*	441,668	-	21,371,000	(14,562,668)	6,808,332	7,250,000
<b>TOTALS - ALL FUNDS</b>	<b>\$ 307,584,712</b>	<b>\$ 3,186,000</b>	<b>\$ 202,245,560</b>	<b>\$ (185,307,968)</b>	<b>\$ 16,937,592</b>	<b>\$ 327,708,304</b>

\*See Capital Improvement Program - Summary by Funding Source for FY 2025-26 appropriations committed from these funds. Appropriations committed for capital projects are reflected on the individual fund pages in the fund balance reserves.



# Capital Improvement Projects Program









# Capital Improvement Projects Program

## INTRODUCTION AND OVERVIEW:

The FY 2026-2030 Capital Improvement Projects (CIP) Program is a five-year appropriation plan that provides the City with a financial strategy for infrastructure improvements. Major capital improvements can require multiple years to strategically plan, design, fund, and eventually construct or execute. The CIP is updated annually to add new appropriations and/or projects, while evaluating priorities, new requirements and new sources of funding. The program as a whole coordinates the identification of dependable funding sources with the implementation of projects for currently evaluated needs and priorities.

## PROCESS:

The CIP process is a cooperative effort involving several departments within the City. The budget staff begins the process annually in December. A form is completed for projects and includes a project description, schedule, and requested funding. Projects are then grouped into seven major categories including Creek District, Facilities, Parks, Planning, Storm Drain, Streets and Traffic.

Concurrently, staff works to estimate the revenues for each funding source over the five-year span of the program. Based on available funding by category, and priority ranking, projects are then programmed as funding allows. Final adoption of the CIP occurs during a public meeting in June. All changes made during the public process are incorporated into the adopted budget document which is published on the City website and distributed to City Staff.

## FUNDING SOURCES:

Funding for the CIP comes from a variety of funding sources including Federal, State, developer and local funding. Most of these funds are earmarked for a specific purpose and cannot be used to offset operating costs.

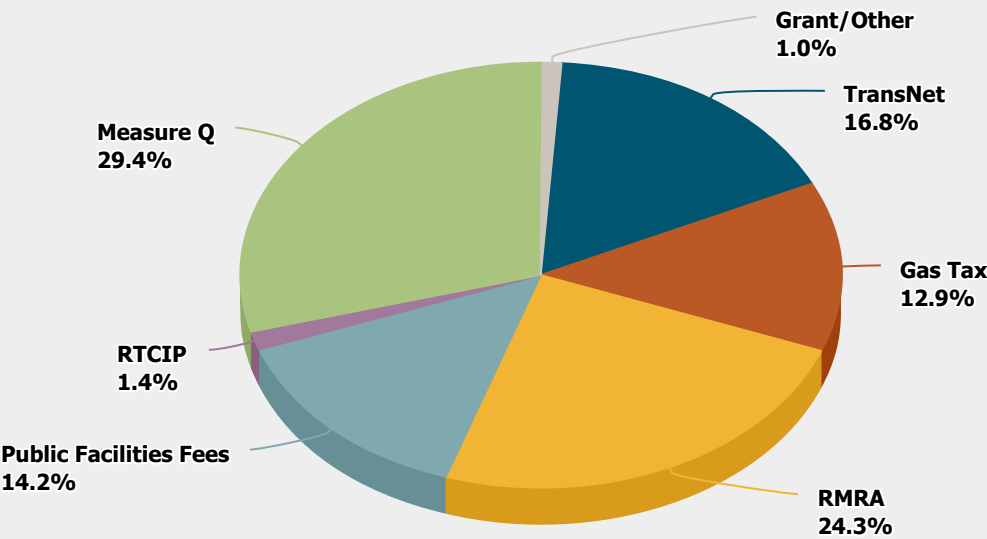
## PROPOSED BUDGET APPROPRIATIONS:

The proposed Fiscal Year 2025-26 CIP appropriations are approximately \$19.1 million. The forecasted future year appropriations are \$69.2 million.

The FY 2026-2030 CIP program reflects the actions taken by Council and developed in accordance with Council adopted policies and guiding documents (such as, but not limited to the City's General Plan, Master Plans, Specific Plans, Regional Transportation Plan) as well as generally accepted accounting principles.

The CIP includes funding for projects and programs in various geographic areas of the City.

**CIP Project by Funding Source - Planned Future Appropriations**





# Capital Improvement Projects Program

## CIP Project Summary by Type

Project Number	Project Name	Prior Budget Appropriation	Budget Adjustment	FY 2025-26 Budget Appropriation	Total Future Appropriation	Total Budget
<b>CREEK DISTRICT</b>						
88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	\$ 33,384,192	\$ -	\$ -	\$ -	\$ 33,384,192
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	45,267,021	1,500,000	1,500,000	-	46,767,021
88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	15,829,207	1,000,000	1,000,000	-	16,829,207
88505	San Marcos Creek Specific Plan: Creekside Drive and Pad Grading	11,592,817	500,000	500,000	-	12,092,817
88507	San Marcos Creek Specific Plan: Promenade Construction	4,544,185	1,000,000	1,000,000	-	5,544,185
88529	San Marcos Creek Specific Plan: Environmental Habitat and Mitigation	12,946,117	3,500,000	3,500,000	-	16,446,117
<b>TOTAL CREEK DISTRICT</b>		<b>123,563,539</b>	<b>7,500,000</b>	<b>7,500,000</b>	<b>-</b>	<b>131,063,539</b>
<b>FACILITIES</b>						
FC006	Interior Remodel/Apparatus Storage: Fire Station 3	960,000	-	-	-	960,000
FC010	Fire Station 3 Upgrades & Mechanical Ventilation	2,250,000	-	-	-	2,250,000
FC014	Clarifier Replacement	800,000	-	-	-	800,000
FC017	Discovery Lake Bridge Repair	-	-	400,000	-	400,000
FC018	Meyer-Doran House Restoration	130,000	-	100,000	-	230,000
FC019	Senior Center HVAC/Cool Zone	100,000	-	1,000,000	-	1,100,000
FC020	Fire Station 1 HVAC Replacement	2,750,000	-	-	-	2,750,000
FC021	Fire Station 5	8,160,809	16,839,191	-	16,839,191	25,000,000
<b>TOTAL FACILITIES</b>		<b>15,150,809</b>	<b>16,839,191</b>	<b>1,500,000</b>	<b>16,839,191</b>	<b>33,490,000</b>
<b>PARKS</b>						
PK006	Rancho Coronado Park Improvements	1,831,500	150,000	150,000	-	1,981,500
PK008	Richmar Park Phase 2	800,000	400,000	400,000	-	1,200,000
PK009	Bradley Park Pump Track	1,316,484	10,000	10,000	-	1,326,484
PK011	Bradley Park Lighting Upgrades	850,000	-	-	-	850,000
PK012	Bradley Park Improvements Phase 1	-	1,500,000	1,500,000	-	1,500,000
<b>TOTAL PARKS</b>		<b>4,797,984</b>	<b>2,060,000</b>	<b>2,060,000</b>	<b>-</b>	<b>6,857,984</b>
<b>PLANNING</b>						
84003	Public Facility Financing Plan Update	625,000	-	-	-	625,000
PL001	General Plan Update	971,809	-	-	-	971,809
PL004	Trash Amendment	250,000	-	-	-	250,000
PL005	EV Grant Program	450,000	-	-	-	450,000
PL006	Citywide Floodplain Analysis	-	-	-	1,500,000	1,500,000
PL007	Creek Specific Plan Amendment	730,000	10,000	10,000	-	740,000
PL008	Bradley Park Master Plan	-	400,000	400,000	-	400,000
PL009	Walnut Grove Master Plan	-	500,000	-	500,000	500,000
PL010	Fire Station Condition Assessment	-	350,000	350,000	-	350,000
PL011	Discovery Lake Plan and Restoration	-	200,000	200,000	-	200,000
PL012	Woodland Pool Assessment and Alternatives	-	400,000	400,000	-	400,000



# Capital Improvement Projects Program

## CIP Project Summary by Type (continued)

Project Number	Project Name	Prior Budget Appropriation	Budget Adjustment	FY 2025-26 Budget Appropriation	Total Future Appropriation	Total Budget
TOTAL PLANNING		3,026,809	1,860,000	1,360,000	2,000,000	6,386,809
STORM DRAINS						
88214	Channel Widening South of Grand Avenue	4,711,261	-	-	-	4,711,261
ST020	Rancho Santa Fe Backbone Storm Drain	-	-	-	4,900,000	4,900,000
ST021	La Mirada Backbone Storm Drain	400,000	-	-	3,000,000	3,400,000
TOTAL STORM DRAINS		5,111,261	-	-	7,900,000	13,011,261
STREETS						
88005	Woodland Parkway Hwy 78 Interchange and Barham Drive Widening	17,419,943	-	-	-	17,419,943
88179	South Santa Fe - Smilax to Bosstick	7,424,808	-	-	-	7,424,808
ST004	Mission/Mulberry Drainage Improvements	1,864,132	-	-	-	1,864,132
ST005	San Marcos Boulevard Reconstruction	10,600,000	-	-	1,000,000	11,600,000
ST007	Discovery Street from Craven to Twin Oaks Valley Road	21,570,000	-	-	-	21,570,000
ST008	Twin Oaks Valley Road & Barham Drive Improvements	8,870,000	(737,250)	(737,250)	-	8,132,750
ST011	Annual Surface Seal Project FY24-FY27	7,855,425	(1,000,000)	3,144,575	4,000,000	15,000,000
ST012	Olive Street Bridge	1,045,000	-	-	1,455,000	2,500,000
ST013	Sycamore Drive Street Improvements	1,050,000	-	-	-	1,050,000
ST014	Rancho Santa Fe Pavement Restoration	5,600,000	-	-	-	5,600,000
ST015	Curb, Gutter & Sidewalk FY 27- FY 30	-	-	-	400,000	400,000
ST018	Annual Surface Seal Project FY28-FY31	-	-	-	15,000,000	15,000,000
ST019	Inland Rail Trail/Mission Road Lighting Enhancement	-	-	-	1,000,000	1,000,000
ST022	Roadway Rehabilitation Program Group 1	-	3,500,000	3,500,000	-	3,500,000
ST023	Roadway Rehabilitation Program Group 2	-	4,000,000	-	4,000,000	4,000,000
ST024	Roadway Rehabilitation Program Group 3	-	4,500,000	-	4,500,000	4,500,000
ST025	Roadway Rehabilitation Program Group 4	-	10,500,000	-	10,500,000	10,500,000
TOTAL STREETS		83,299,308	20,762,750	5,907,325	41,855,000	131,061,633
TRAFFIC						
TR005	Adaptive Traffic Control System/Citywide Traffic Study	226,800	350,000	350,000	-	576,800
TR008	Retroreflective Backplate	724,000	-	-	-	724,000
TR009	Linda Vista and Grand Ave Signal	-	1,050,000	400,000	650,000	1,050,000
TOTAL TRAFFIC		950,800	1,400,000	750,000	650,000	2,350,800
TOTAL CIP		\$ 235,900,510	\$ 50,421,941	\$ 19,077,325	\$ 69,244,191	\$ 324,222,026



# Capital Improvement Projects Program

## CIP Project Summary by Funding Source

Project Number	Project Name	Prior Budget Appropriation	Budget Adjustment	FY 2025-26 Budget Appropriation	Total Future Appropriation	Total Budget
<b>GENERAL FUND (100)</b>						
88507	San Marcos Creek Specific Plan: Promenade Construction	\$ 55,000	\$ -	\$ -	\$ -	\$ 55,000
FC020	Fire Station 1 HVAC Replacement	2,750,000	(2,750,000)	(2,750,000)	-	-
FC021	Fire Station 5	8,160,809	-	-	-	8,160,809
PL001	General Plan Update	927,160	-	-	-	927,160
PL005	EV Grant Program	450,000	-	-	-	450,000
PL007	Creek Specific Plan Amendment	40,000	10,000	10,000	-	50,000
ST008	Twin Oaks Valley Road & Barham Drive Improvements	4,182,169	-	-	-	4,182,169
<b>TOTAL GENERAL FUND (100)</b>		<b>16,565,138</b>	<b>(2,740,000)</b>	<b>(2,740,000)</b>	<b>-</b>	<b>13,825,138</b>
<b>GAS TAX FUND (200)</b>						
88179	South Santa Fe - Smilax to Bosstick	1,670,000	-	-	-	1,670,000
ST005	San Marcos Boulevard Reconstruction	5,103,000	500,000	500,000	-	5,603,000
ST011	Annual Surface Seal Project FY24-FY27	357,000	1,000,000	1,144,575	-	1,501,575
ST013	Sycamore Drive Street Improvements	1,050,000	-	-	-	1,050,000
ST015	Curb, Gutter & Sidewalk FY 27- FY 30	-	-	-	400,000	400,000
ST022	Roadway Rehabilitation Program Group 1	-	1,500,000	1,500,000	-	1,500,000
ST023	Roadway Rehabilitation Program Group 2	-	2,000,000	-	2,000,000	2,000,000
ST024	Roadway Rehabilitation Program Group 3	-	2,500,000	-	2,500,000	2,500,000
ST025	Roadway Rehabilitation Program Group 4	-	4,000,000	-	4,000,000	4,000,000
<b>TOTAL GAS TAX FUND (200)</b>		<b>8,180,000</b>	<b>11,500,000</b>	<b>3,144,575</b>	<b>8,900,000</b>	<b>20,224,575</b>
<b>TRAFFIC SAFETY FUND (201)</b>						
88179	South Santa Fe - Smilax to Bosstick	4,284	-	-	-	4,284
TR005	Adaptive Traffic Control System/Citywide Traffic Study	137,800	350,000	350,000	-	487,800
<b>TOTAL TRAFFIC SAFETY FUND (201)</b>		<b>142,084</b>	<b>350,000</b>	<b>350,000</b>	<b>-</b>	<b>492,084</b>
<b>CFD 98-02 (205)</b>						
FC017	Discovery Lake Bridge Repair	-	-	400,000	-	400,000
<b>TOTAL CFD 98-02 LIGHTING &amp; LANDSCAPING FUND (205)</b>		<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>400,000</b>
<b>CDBG FUND (207)</b>						
FC019	Senior Center HVAC/Cool Zone	-	-	1,000,000	-	1,000,000
PK008	Richmar Park Phase 2	800,000	400,000	400,000	-	1,200,000
<b>TOTAL CDBG FUND (207)</b>		<b>800,000</b>	<b>400,000</b>	<b>1,400,000</b>	<b>-</b>	<b>2,200,000</b>
<b>RMRA FUNDS (219)</b>						
ST011	Annual Surface Seal Project FY24-FY27	6,404,551	89,000	2,000,000	1,715,000	10,119,551
ST012	Olive Street Bridge	-	-	-	1,455,000	1,455,000
ST014	Rancho Santa Fe Pavement Restoration	2,440,554	-	-	-	2,440,554
ST018	Annual Surface Seal Project FY28-FY31	-	-	-	7,643,000	7,643,000

# Capital Improvement Projects Program

## CIP Project Summary by Funding Source (continued)

Project Number	Project Name	Prior Budget Appropriation	Budget Adjustment	FY 2025-26 Budget Appropriation	Total Future Appropriation	Total Budget
ST022	Roadway Rehabilitation Program Group 1	-	1,000,000	1,000,000	-	1,000,000
ST023	Roadway Rehabilitation Program Group 2	-	2,000,000	-	2,000,000	2,000,000
ST024	Roadway Rehabilitation Program Group 3	-	2,000,000	-	2,000,000	2,000,000
ST025	Roadway Rehabilitation Program Group 4	-	3,000,000	-	3,000,000	3,000,000
<b>TOTAL RMRA FUNDS (219)</b>		<b>8,845,105</b>	<b>8,089,000</b>	<b>3,000,000</b>	<b>17,813,000</b>	<b>29,658,105</b>

### PUBLIC FACILITIES FEES FUND (402)

84003	Public Facility Financing Plan Update	625,000	-	-	-	625,000
88005	Woodland Parkway Hwy 78 Interchange and Barham Drive Widening	16,236,720	-	-	-	16,236,720
88179	South Santa Fe - Smilax to Bosstick	1,176,444	-	-	-	1,176,444
88214	Channel Widening South of Grand Avenue	1,742,752	-	-	-	1,742,752
88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	24,708	-	-	-	24,708
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	6,629,274	-	-	-	6,629,274
88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	2,393,463	500,000	500,000	-	2,893,463
88529	San Marcos Creek Specific Plan: Environmental Habitat and Mitigation	1,208,800	-	-	-	1,208,800
FC018	Meyer-Doran House Restoration	130,000	-	100,000	-	230,000
PK006	Rancho Coronado Park Improvements	350,000	150,000	150,000	-	500,000
PK009	Bradley Park Pump Track	150,000	10,000	10,000	-	160,000
PK012	Bradley Park Improvements Phase 1	-	1,500,000	1,500,000	-	1,500,000
PL006	Citywide Floodplain Analysis	-	-	-	1,500,000	1,500,000
PL008	Bradley Park Master Plan	-	400,000	400,000	-	400,000
PL009	Walnut Grove Master Plan	-	500,000	-	500,000	500,000
PL012	Woodland Pool Assessment and Alternatives	-	400,000	400,000	-	400,000
ST004	Mission/Mulberry Drainage Improvements	1,864,132	-	-	-	1,864,132
ST007	Discovery Street from Craven to Twin Oaks Valley Road	19,595,972	-	-	-	19,595,972
ST008	Twin Oaks Valley Road & Barham Drive Improvements	4,687,831	(737,250)	(737,250)	-	3,950,581
ST020	Rancho Santa Fe Backbone Storm Drain	-	-	-	4,900,000	4,900,000
ST021	La Mirada Backbone Storm Drain	400,000	-	-	3,000,000	3,400,000
<b>TOTAL PUBLIC FACILITIES FEES FUND (402)</b>		<b>57,215,096</b>	<b>2,722,750</b>	<b>2,322,750</b>	<b>9,900,000</b>	<b>69,437,846</b>

### TRANSNET - HIGHWAY FUNDS (403)

88179	South Santa Fe - Smilax to Bosstick	580,000	-	-	-	580,000
<b>TOTAL TRANSNET - HIGHWAY FUNDS (403)</b>		<b>580,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>580,000</b>

### TRANSNET - STREETS FUNDS (404)

88005	Woodland Parkway Hwy 78 Interchange and Barham Drive Widening	600,000	-	-	-	600,000
88179	South Santa Fe - Smilax to Bosstick	308,156	-	-	-	308,156
88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	2,324,723	-	-	-	2,324,723
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	8,554,174	1,500,000	1,500,000	-	10,054,174

# Capital Improvement Projects Program

## CIP Project Summary by Funding Source (continued)

Project Number	Project Name	Prior Budget Appropriation	Budget Adjustment	FY 2025-26 Budget Appropriation	Total Future Appropriation	Total Budget
88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	4,954,800	500,000	500,000	-	5,454,800
88505	San Marcos Creek Specific Plan: Creekside Drive and Pad Grading	3,871,603	500,000	500,000	-	4,371,603
ST005	San Marcos Boulevard Reconstruction	3,141,172	(1,029,000)	(1,029,000)	7,000	2,119,172
ST011	Annual Surface Seal Project FY24-FY27	1,093,874	(2,089,000)	-	2,285,000	3,378,874
ST012	Olive Street Bridge	1,045,000	-	-	-	1,045,000
ST014	Rancho Santa Fe Pavement Restoration	3,000,000	-	-	-	3,000,000
ST018	Annual Surface Seal Project FY28-FY31	-	-	-	7,357,000	7,357,000
ST022	Roadway Rehabilitation Program Group 1	-	1,000,000	1,000,000	-	1,000,000
ST025	Roadway Rehabilitation Program Group 4	-	1,000,000	-	1,000,000	1,000,000

<b>TOTAL TRANSNET - STREETS FUNDS (404)</b>	<b>28,893,502</b>	<b>1,382,000</b>	<b>2,471,000</b>	<b>10,649,000</b>	<b>42,013,502</b>
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### REGIONAL TRANSPORTATION CONGESTION IMPROVEMENT PROGRAM (408)

88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	4,982,300	-	-	-	4,982,300
ST005	San Marcos Boulevard Reconstruction	2,355,828	529,000	529,000	993,000	3,877,828
ST007	Discovery Street from Craven to Twin Oaks Valley Road	1,974,028	-	-	-	1,974,028

<b>TOTAL REGIONAL TRANSPORTATION CONGESTION IMPROVEMENT PROGRAM (408)</b>	<b>9,312,156</b>	<b>529,000</b>	<b>529,000</b>	<b>993,000</b>	<b>10,834,156</b>
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### DEVELOPER CONTRIBUTION/IN-LIEU (410)

88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	124,700	-	-	-	124,700
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	145,000	-	-	-	145,000
88507	San Marcos Creek Specific Plan: Promenade Construction	1,430,000	-	-	-	1,430,000
PK006	Rancho Coronado Park Improvements	141,500	-	-	-	141,500
PK009	Bradley Park Pump Track	800,000	-	-	-	800,000
TR005	Adaptive Traffic Control System/Citywide Traffic Study	89,000	-	-	-	89,000
TR009	Linda Vista and Grand Ave Signal	-	1,050,000	400,000	650,000	1,050,000

<b>TOTAL DEVELOPER CONTRIBUTION/IN-LIEU (410)</b>	<b>2,730,200</b>	<b>1,050,000</b>	<b>400,000</b>	<b>650,000</b>	<b>3,780,200</b>
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### GRANT/OTHER FUNDING (411)

88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	20,642,683	-	-	-	20,642,683
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	26,311,382	-	-	-	26,311,382
88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	735,947	-	-	-	735,947
88507	San Marcos Creek Specific Plan: Promenade Construction	1,000,000	-	-	-	1,000,000
88529	San Marcos Creek Specific Plan: Environmental Habitat and Mitigation	1,937,803	-	-	-	1,937,803
FC010	Fire Station 3 Upgrades & Mechanical Ventilation	2,000,000	-	-	-	2,000,000
FC014	Clarifier Replacement	400,000	-	-	-	400,000
PK009	Bradley Park Pump Track	366,484	-	-	-	366,484
PK011	Bradley Park Lighting Upgrades	850,000	-	-	-	850,000
PL007	Creek Specific Plan Amendment	690,000	-	-	-	690,000



# Capital Improvement Projects Program

## CIP Project Summary by Funding Source (continued)

Project Number	Project Name	Prior Budget Appropriation	Budget Adjustment	FY 2025-26 Budget Appropriation	Total Future Appropriation	Total Budget
ST014	Rancho Santa Fe Pavement Restoration	159,446	-	-	-	159,446
TR008	Retroreflective Backplate	724,000	-	-	-	724,000
<b>TOTAL GRANT/OTHER FUNDING (411)</b>		<b>55,817,745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,817,745</b>

### TIF FUNDS (412)

88179	South Santa Fe - Smilax to Bosstick	82,000	-	-	-	82,000
<b>TOTAL TIF FUNDS (412)</b>		<b>82,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82,000</b>

### SUCCESSOR AGENCY NO. 2 BOND (560552)

88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	3,042,156	-	-	-	3,042,156
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	57	-	-	-	57
88505	San Marcos Creek Specific Plan: Creekside Drive and Pad Grading	6,698,284	-	-	-	6,698,284
88507	San Marcos Creek Specific Plan: Promenade Construction	1,740,015	-	-	-	1,740,015
88529	San Marcos Creek Specific Plan: Environmental Habitat and Mitigation	3,982,800	-	-	-	3,982,800
<b>TOTAL SUCCESSOR AGENCY NO. 2 BOND (560552)</b>		<b>15,463,312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,463,312</b>

### SUCCESSOR AGENCY NO. 3 BOND (560553)

88179	South Santa Fe - Smilax to Bosstick	287,466	-	-	-	287,466
88214	Channel Widening South of Grand Avenue	2,718,970	-	-	-	2,718,970
88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	7,225,222	-	-	-	7,225,222
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	3,621,884	-	-	-	3,621,884
88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	2,741,669	-	-	-	2,741,669
88505	San Marcos Creek Specific Plan: Creekside Drive and Pad Grading	1,022,930	-	-	-	1,022,930
88507	San Marcos Creek Specific Plan: Promenade Construction	317,430	-	-	-	317,430
88529	San Marcos Creek Specific Plan: Environmental Habitat and Mitigation	5,816,714	-	-	-	5,816,714
PK006	Rancho Coronado Park Improvements	1,340,000	-	-	-	1,340,000
<b>TOTAL SUCCESSOR AGENCY NO. 3 BOND (560553)</b>		<b>25,092,285</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,092,285</b>

### FACILITIES REPLACEMENT/REHABILITATION FUND (603)

FC019	Senior Center HVAC/Cool Zone	100,000	-	-	-	100,000
PL004	Trash Amendment	250,000	-	-	-	250,000
PL010	Fire Station Condition Assessment	-	350,000	350,000	-	350,000
<b>TOTAL FACILITIES REPLACEMENT/REHABILITATION FUND (603)</b>		<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>-</b>	<b>700,000</b>

### INFRASTRUCTURE FUNDS (604)

FC006	Interior Remodel/Apparatus Storage: Fire Station 3	960,000	-	-	-	960,000
FC010	Fire Station 3 Upgrades & Mechanical Ventilation	250,000	-	-	-	250,000

# Capital Improvement Projects Program

## CIP Project Summary by Funding Source (continued)

Project Number	Project Name	Prior Budget Appropriation	Budget Adjustment	FY 2025-26 Budget Appropriation	Total Future Appropriation	Total Budget
FC014	Clarifier Replacement	400,000		-	-	400,000
PL001	General Plan Update	44,649	-	-	-	44,649
PL011	Discovery Lake Plan and Restoration	-	200,000	200,000	-	200,000
<b>TOTAL INFRASTRUCTURE FUNDS (604)</b>		<b>1,654,649</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>1,854,649</b>
<b>MEASURE Q FUND (606)</b>						
88507	San Marcos Creek Specific Plan: Promenade Construction	-	1,000,000	1,000,000	-	1,000,000
88529	San Marcos Creek Specific Plan: Environmental Habitat and Mitigation	-	3,500,000	3,500,000	-	3,500,000
FC020	Fire Station 1 HVAC Replacement	-	2,750,000	2,750,000	-	2,750,000
FC021	Fire Station 5	-	16,839,191	-	16,839,191	16,839,191
ST019	Inland Rail Trail/Mission Road Lighting Enhancement	-	-	-	1,000,000	1,000,000
ST025	Roadway Rehabilitation Program Group 4		2,500,000		2,500,000	2,500,000
<b>TOTAL MEASURE Q FUND (606)</b>		<b>-</b>	<b>26,589,191</b>	<b>7,250,000</b>	<b>20,339,191</b>	<b>27,589,191</b>
<b>FORMER SAN MARCOS REDEVELOPMENT AGENCY (943)</b>						
88005	Woodland Parkway Hwy 78 Interchange and Barham Drive Widening	583,223	-	-	-	583,223
88179	South Santa Fe - Smilax to Bosstick	3,316,458	-	-	-	3,316,458
88214	Channel Widening South of Grand Avenue	249,539	-	-	-	249,539
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	5,250	-	-	-	5,250
88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	21,028	-	-	-	21,028
88507	San Marcos Creek Specific Plan: Promenade Construction	1,740	-	-	-	1,740
<b>TOTAL FORMER SAN MARCOS REDEVELOPMENT AGENCY (943)</b>		<b>4,177,238</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,177,238</b>
<b>TOTAL CIP</b>		<b>\$ 235,900,510</b>	<b>\$ 50,421,941</b>	<b>\$ 19,077,325</b>	<b>\$ 69,244,191</b>	<b>\$ 324,222,026</b>





# Public Facility Financing Plan Update

**Project Description:**  
This project plans to update the City Public Facility Financing Plan to establish a revised impact fee structure for future development as well as develop a VMT mitigation program.

This project plans to update the City Public Facility Financing Plan to establish a revised impact fee structure for future development as well as develop a VMT mitigation program.

<b>Prior Approved Budget:</b>	\$	625,000
<b>Budget Appropriation Increase/(Decrease):</b>	\$	-
<b>FY25-26 Budget:</b>	\$	625,000

A photograph of the roof of the National Congress Center in Washington, D.C. The image shows a large, light-colored dome on the left side of the roof. To the right of the dome is a long, low structure with a series of rectangular skylights. The roof is made of a light-colored material, possibly concrete or stone. In the background, there are some trees and a building with a glass facade.

		FY 2025-26						
	Prior Budget	Budget	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30		
	Appropriation	Appropriation	Planned	Planned	Planned	Planned	Total	
<b>Funding Source Summary</b>								
PFF (FC )	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000	
PFF (HC )	\$ 47,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,500	
PFF (NPDES)	\$ 92,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,500	
PFF (Cir Streets)	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000	
PFF (SR78)	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000	
PFF (Parks/Trails )	\$ 92,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,500	
PFF (GIS)	\$ 47,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,500	
<b>Totals</b>	<b>\$ 625,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 625,000</b>	
<b>Total Project Cost</b>							<b>\$ 625,000</b>	



## Woodland Parkway Hwy 78 Interchange and Barham Drive Widening

	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
TransNet LSI	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Former SM Redev. Agency	\$ 583,223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 583,223
PFF (SR78)	\$ 16,236,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,236,720
<b>Totals</b>	<b>\$ 17,419,943</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,419,943</b>
<b>Total Project Cost</b>							<b>\$ 17,419,943</b>







## Channel Widening South of Grand Avenue

Project Description:		
This project includes the widening of the existing drainage channel south of Grand Avenue, west of Linda Vista Drive, and the creation of riparian habitat on City-owned land. This project also includes the construction of a precast bridge over the widened channel for future access to Linda Vista Drive and Grand Avenue. Improvements are needed to relieve local flooding and promote the development of the site.		
Budget & Expense Summary:		
Prior Approved Budget:	\$	4,711,261
Budget Appropriation Increase/(Decrease):	\$	-
FY25-26 Budget:	\$	4,711,261
Expended/Encumbered as of June 30, 2025	\$	4,025,717
Available Budget as of June 30, 2025	\$	685,544



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
PFF (FC )	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
PFF (Cir Streets)	\$ 1,642,752	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,642,752
SA No. 3 Bond Proceeds	\$ 2,718,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,718,970
Former SM Redev. Agency	\$ 249,539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249,539
<b>Totals</b>	<b>\$ 4,711,261</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,711,261</b>
<b>Total Project Cost</b>							<b>\$ 4,711,261</b>







	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
TransNet LSI	\$ 8,554,174	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 10,054,174
SA No. 2 Bond Proceeds	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57
SA No. 3 Bond Proceeds	\$ 3,621,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,621,884
Former SM Redev. Agency	\$ 5,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,250
Developer Deposit	\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,000
Federal HBP Funds	\$ 24,522,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,522,102
Other Agency	\$ 1,789,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,789,280
PFF (Cir Streets)	\$ 6,629,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,629,274
<b>Totals</b>	<b>\$ 45,267,021</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,767,021</b>
<b>Total Project Cost</b>							<b>\$ 46,767,021</b>



## San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control

W. San Marcos Blvd

Future Creekside Dr

S Bent Ave

SAN MARCOS CREEK

FLOOD WALL

Discovery St

PROJECT SITE

Via Vera Cruz

Craven Rd

Future Discovery St

	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
RTCIP	\$ 4,982,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,982,300
SA No. 3 Bond Proceeds	\$ 2,741,669	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,741,669
Former SM Redev. Agency	\$ 21,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,028
Other Agency	\$ 735,947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 735,947
PFF (Cir Streets)	\$ 2,393,463	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,893,463
TransNet Bond Funds	\$ 1,997,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,997,648
TransNet LSI	\$ 2,957,152	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 3,457,152
<b>Totals</b>	<b>\$ 15,829,207</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,829,207</b>
<b>Total Project Cost</b>							<b>\$ 16,829,207</b>





### Project Description:

### Budget & Expense Summary:

	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
TransNet Bond Funds	\$ 1,384,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,384,313
TransNet LSI	\$ 2,487,290	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,987,290
SA No. 2 Bond Proceeds	\$ 6,698,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,698,284
SA No. 3 Bond Proceeds	\$ 1,022,930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,022,930
<b>Totals</b>	<b>\$ 11,592,817</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,092,817</b>
<b>Total Project Cost</b>							<b>\$ 12,092,817</b>









## CAPITAL IMPROVEMENT PROJECT - FACILITIES

## Interior Remodel/Apparatus Storage: Fire Station 3

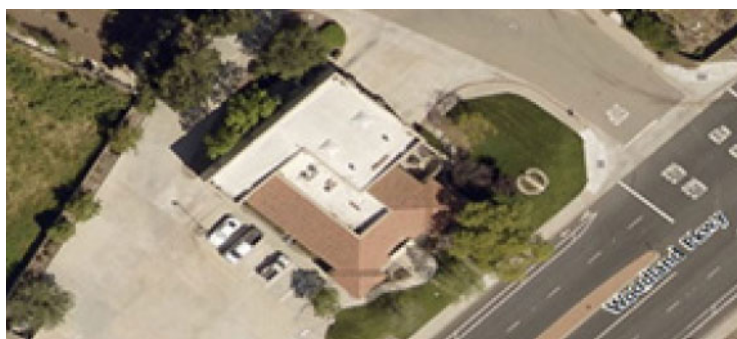
Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
FC006	Facilities	Improvement	Fall 2025	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2018-19	Design		\$960,000	N/A

### Project Description:

This project includes the addition of an emergency apparatus storage structure on the Fire Station 3 site and the replacement of the existing apparatus bay doors on the existing fire station building.

### Budget & Expense Summary:

<b>Prior Approved Budget:</b>	\$	960,000
<b>Budget Appropriation Increase/(Decrease):</b>	\$	-
<b>FY25-26 Budget:</b>	\$	960,000
<b>Expended/Encumbered as of June 30, 2025</b>	\$	200,922
<b>Available Budget as of June 30, 2025</b>	\$	759,078



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
Infrastructure Replacement/ Rehab	\$ 960,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 960,000
Totals	\$ 960,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 960,000
<b>Total Project Cost</b>			\$ 960,000				



### Project Description:

<b>Expended/Encumbered as of June 30, 2025</b>	<b>\$ 427,236</b>
<b>Available Budget as of June 30, 2025</b>	<b>\$ 1,822,764</b>

[illegible]



## Clarifier Replacement

[illegible]





## CAPITAL IMPROVEMENT PROJECT - FACILITIES

### Discovery Lake Bridge Repair

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
FC017	Facilities	Maintenance	Summer 2026	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2024-25	Maintenance	\$400,000	N/A	

#### Project Description:

This project would repair deteriorating timbers on a small access bridge.

#### Budget & Expense Summary:

Prior Approved Budget:	\$	400,000
Budget Appropriation Increase/(Decrease):	\$	-
FY25-26 Budget:	\$	400,000
Expended/Encumbered as of June 30, 2025	\$	-
Available Budget as of June 30, 2025	\$	400,000



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
CFD 98-02	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
<b>Totals</b>	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
<b>Total Project Cost</b>							\$ 400,000



[illegible]







## Fire Station 5

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
FC021	Facilities	Improvement	Fall 2029	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2024-25	Pre-Design		\$25,000,000	N/A

### Project Description:

For construction-related costs pertaining to the future Fire Station 5.

### Budget & Expense Summary:

<b>Prior Approved Budget:</b>	\$	8,160,809
<b>Budget Appropriation Increase/(Decrease):</b>	\$	16,839,191
<b>FY25-26 Budget:</b>	\$	25,000,000

<b>Expended/Encumbered as of June 30, 2025</b>	<u>\$ -</u>
<b>Available Budget as of June 30, 2025</b>	<u>\$ 25,000,000</u>

[illegible]



[illegible]

[illegible]



## Bradley Park Pump Track

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PK009	Parks	Improvement	Summer 2025	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2020-21	Close-out		\$1,326,484	N/A

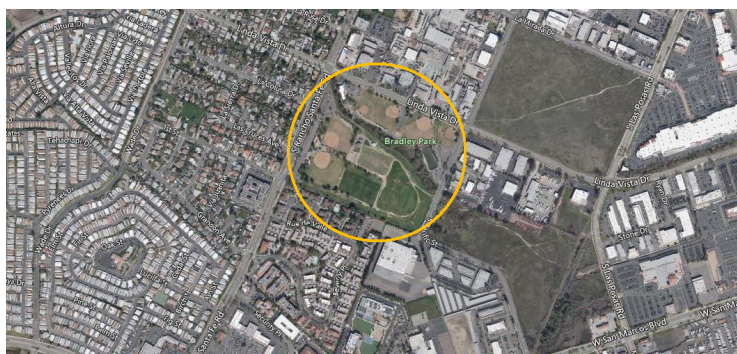
### Project Description:

This grant funded project will construct a dirt bike pump track on currently vacant land on the southeast corner of Bradley Park.

### Budget & Expense Summary:

<b>Prior Approved Budget:</b>	\$	1,316,484
<b>Budget Appropriation Increase/(Decrease):</b>	\$	10,000
<b>FY25-26 Budget:</b>	\$	1,326,484

<b>Expended/Encumbered as of June 30, 2025</b>	<u>\$ 1,316,058</u>
<b>Available Budget as of June 30, 2025</b>	<u>\$ 10,426</u>



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
Developer Deposit	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000
Grant/Other	\$ 366,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366,484
PFF (Parks/Trails )	\$ 150,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000
<b>Totals</b>	<b>\$ 1,316,484</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,326,484</b>
<b>Total Project Cost</b>							<b>\$ 1,326,484</b>



[illegible]



## CAPITAL IMPROVEMENT PROJECT - PARKS

### Bradley Park Improvements Phase 1

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PK012	Parks	Improvement	Summer 2027	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2025-26	Pre-Design	\$1,500,000	N/A	

#### Project Description:

This project will build the first phase of improvements to Bradley Park as identified within the adopted park master plan.

#### Budget & Expense Summary:

Prior Approved Budget:	\$	-
Budget Appropriation Increase/(Decrease):	\$	1,500,000
FY25-26 Budget:	\$	1,500,000
Expended/Encumbered as of June 30, 2025	\$	-
Available Budget as of June 30, 2025	\$	1,500,000



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
PFF (Parks/Trails )	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
<b>Totals</b>	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
<b>Total Project Cost</b>							\$ 1,500,000



<b>Expended/Encumbered as of June 30, 2025</b>	<u>\$ 921,118</u>
<b>Available Budget as of June 30, 2025</b>	<u>\$ 50,691</u>

	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
General Fund	\$ 927,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 927,160
Infrastructure Replacement/ Rehab	\$ 44,649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,649
<b>Totals</b>	<b>\$ 971,809</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 971,809</b>
<b>Total Project Cost</b>							<b>\$ 971,809</b>











## CAPITAL IMPROVEMENT PROJECT - PLANNING

### Citywide Floodplain Analysis

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL006	Planning	Forward Planning	Fall 2028	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2024-25	Forward Planning	\$1,500,000	N/A	

#### Project Description:

This project would analyze regulatory floodplains in the City and amend the City's drainage master plan to address any infrastructure needs.

#### Budget & Expense Summary:

Prior Approved Budget:	\$ 1,500,000
Budget Appropriation Increase/(Decrease):	\$ -
FY25-26 Budget:	\$ 1,500,000

Expended/Encumbered as of June 30, 2025	\$ -
Available Budget as of June 30, 2025	\$ 1,500,000



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
PFF (FC )	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,500,000
<b>Totals</b>	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,500,000
<b>Total Project Cost</b>							\$ 1,500,000



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
General Fund	\$ 40,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	50,000
Grant/Other	\$ 690,000	\$ -	\$ -	\$ -	\$ -	\$ -	690,000
<b>Totals</b>	<b>\$ 730,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>740,000</b>
<b>Total Project Cost</b>							<b>\$ 740,000</b>



## CAPITAL IMPROVEMENT PROJECT - PLANNING

### Bradley Park Master Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL008	Planning	Planning	Spring 2026	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2025-26	Pre-Design	\$400,000	N/A	

#### Project Description:

Project proposes the master planning of Bradley Park. Project would also implement the approved master plan over a series of phases projects. Anticipated projects would include restroom upgrades/reconstruction, playground renovations, arena reconstruction, field renovations, and lighting improvements.

#### Budget & Expense Summary:

Prior Approved Budget:	\$	-
Budget Appropriation Increase/(Decrease):	\$	400,000
FY25-26 Budget:	\$	400,000
Expended/Encumbered as of June 30, 2025	\$	-
Available Budget as of June 30, 2025	\$	400,000



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
PFF (Parks/Trails )	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
<b>Totals</b>	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
<b>Total Project Cost</b>							\$ 400,000



## CAPITAL IMPROVEMENT PROJECT - PLANNING

### Walnut Grove Master Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL009	Planning	Planning	Summer 2028	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2025-26	Pre-Design	\$500,000	N/A	

#### Project Description:

Project proposes the master planning of Walnut Grove Park. The Project would also implement the approved master plan over a series of phases projects. Anticipated projects would include lighting improvements, parking maintenance, building repairs and renovations, and restroom renovations.

#### Budget & Expense Summary:

Prior Approved Budget:	\$	-
Budget Appropriation Increase/(Decrease):	\$	500,000
FY25-26 Budget:	\$	500,000
Expenditures/Encumbered as of June 30, 2025	\$	-
Available Budget as of June 30, 2025	\$	500,000



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
PFF (FC )	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
<b>Totals</b>	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
<b>Total Project Cost</b>							\$ 500,000





## CAPITAL IMPROVEMENT PROJECT - PLANNING

### Fire Station Condition Assessment

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL010	Planning	Planning	Spring 2026	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2025-26	Pre-Design	\$350,000	N/A	

#### Project Description:

Proposed project would plan investments and improvements needed at various fire stations as components reach the end of their useful life.

#### Budget & Expense Summary:

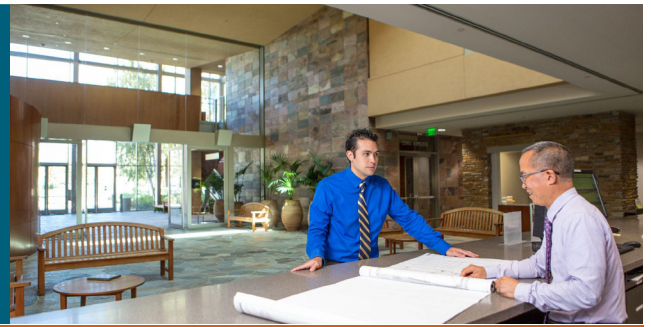
Prior Approved Budget:	\$	-
Budget Appropriation Increase/(Decrease):	\$	350,000
FY25-26 Budget:	\$	350,000

Expended/Encumbered as of June 30, 2025	\$	-
Available Budget as of June 30, 2025	\$	350,000



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
Facilities Replacement/Rehab	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
<b>Totals</b>	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
<b>Total Project Cost</b>							\$ 350,000





## CAPITAL IMPROVEMENT PROJECT - PLANNING

### Woodland Pool Assessment and Alternatives

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL012	Planning	Planning	Spring 2026	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2025-26	Pre-Design	\$400,000	N/A	

#### Project Description:

Project proposes the planning and ultimate expansion of the woodland pool to accommodate key programming needs. Project would also propose the reconstruction of support buildings which are near end of useful life on major components and are in conflict with potential future expansion.

#### Budget & Expense Summary:

Prior Approved Budget:	\$	-
Budget Appropriation Increase/(Decrease):	\$	400,000
FY25-26 Budget:	\$	400,000
Expended/Encumbered as of June 30, 2025	\$	-
Available Budget as of June 30, 2025	\$	400,000



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
PFF (Parks/Trails )	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
<b>Totals</b>	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
<b>Total Project Cost</b>							\$ 400,000





## Mission/Mulberry Drainage Improvements

<b>Project Description:</b>	
This project includes the installation of a new storm drain facility from an existing outfall located on the 400 block of Mulberry Dr., to the box culvert on Mission Rd. and the elimination of the current drop structure. The proposed new storm drain facility will connect to an existing storm drain line that runs under Mission Rd. and ultimately into San Marcos Creek.	
<b>Budget &amp; Expense Summary:</b>	
<b>Prior Approved Budget:</b>	\$ 6,500,000
<b>Budget Appropriation Increase/(Decrease):</b>	\$ -
<b>FY25-26 Budget:</b>	<u>\$ 6,500,000</u>
<b>Expended/Encumbered as of June 30, 2025</b>	<u>\$ 292,754</u>
<b>Available Budget as of June 30, 2025</b>	<u>\$ 6,207,246</u>

[illegible]





## San Marcos Boulevard Reconstruction

An aerial photograph of a street intersection. A roundabout is visible in the center of the intersection. The street is labeled "W. San Marcos Blvd." in white text. There are several buildings, including a large one with a brown roof on the left and another with a red roof on the right. Numerous cars are parked along the streets and in the roundabout.

	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
Gas Tax	\$ 5,103,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 5,603,000
TransNet LSI	\$ 3,141,172	\$ (1,029,000)	\$ 7,000	\$ -	\$ -	\$ -	\$ 2,119,172
RTCIP	\$ 2,355,828	\$ 529,000	\$ 993,000	\$ -	\$ -	\$ -	\$ 3,877,828
<b>Totals</b>	<b>\$ 10,600,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,600,000</b>
<b>Total Project Cost</b>			<b>\$ 11,600,000</b>				



## Discovery Street from Craven to Twin Oaks Valley Road

Project Description:		
The project involves surface improvements including asphalt, concrete, medians, sidewalks, signage, traffic lights, and underground improvements including utility and drainage improvements, relocations and water treatment within the public right of way to accommodate the construction of additional lanes.		
Budget & Expense Summary:		
Prior Approved Budget:	\$	21,570,000
Budget Appropriation Increase/(Decrease):	\$	-
FY25-26 Budget:	\$	21,570,000
<hr/>		
Expended/Encumbered as of June 30, 2025	\$	19,293,158
Available Budget as of June 30, 2025	\$	2,276,842



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
RTCIP	\$ 1,974,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,974,028
PFF (Cir Streets)	\$ 6,132,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,132,122
PFF (SR78)	\$ 13,463,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,463,850
<b>Totals</b>	<b>\$ 21,570,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,570,000</b>
<b>Total Project Cost</b>			<b>\$ 21,570,000</b>				







### Project Description:

### Budget & Expense Summary:

A map of San Marcos, California, showing its location relative to surrounding areas. The city is outlined in black and labeled "San Marcos". To the northwest is Vista, to the southwest is Carlsbad, and to the east is Escondido. Major roads, including Interstate 5 (I-5) and State Route 52, are shown in orange. The map also depicts various green spaces and water bodies within the city limits.

[illegible]



## Olive Street Bridge

<b>Project Description:</b>	
This project is the replacement of an existing timber bridge identified as structurally deficient by Caltrans with a new structure.	
<b>Budget &amp; Expense Summary:</b>	
<b>Prior Approved Budget:</b>	\$ 2,500,000
<b>Budget Appropriation Increase/(Decrease):</b>	\$ -
<b>FY25-26 Budget:</b>	<u>\$ 2,500,000</u>
<b>Expended/Encumbered as of June 30, 2025</b>	<u>\$ 1,503,000</u>
<b>Available Budget as of June 30, 2025</b>	<u>\$ 2,498,000</u>



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
RMRA	\$ -	\$ -	\$ 1,455,000	\$ -	\$ -	\$ -	\$ 1,455,000
TransNet LSI	\$ 1,045,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,045,000
<b>Totals</b>	<b>\$ 1,045,000</b>	<b>\$ -</b>	<b>\$ 1,455,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>
<b>Total Project Cost</b>							<b>\$ 2,500,000</b>







## Rancho Santa Fe Pavement Restoration

[illegible]







## Annual Surface Seal Project FY28-FY31

<b>Project Description:</b>	
This project is part of the City's regular maintenance of roadways. Various roadways throughout the City will be surface sealed as part of this project. This project is part of the City's comprehensive pavement management system for Fiscal Year 2028 through Fiscal Year 2031.	
<b>Budget &amp; Expense Summary:</b>	
<b>Prior Approved Budget:</b>	\$ 20,000,000
<b>Budget Appropriation Increase/(Decrease):</b>	\$ -
<b>FY25-26 Budget:</b>	<u>\$ 20,000,000</u>
<b>Expended/Encumbered as of June 30, 2025</b>	<u>\$ -</u>
<b>Available Budget as of June 30, 2025</b>	<u>\$ 20,000,000</u>

[illegible]





## CAPITAL IMPROVEMENT PROJECT - STORM DRAINS

### Rancho Santa Fe Backbone Storm Drain

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST020	Storm Drains	Improvement	Summer 2030	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2024-25	Improvement	\$4,900,000	N/A	

#### Project Description:

This project will construct a backbone storm drain between Grand Ave. and La Mirada.

#### Budget & Expense Summary:

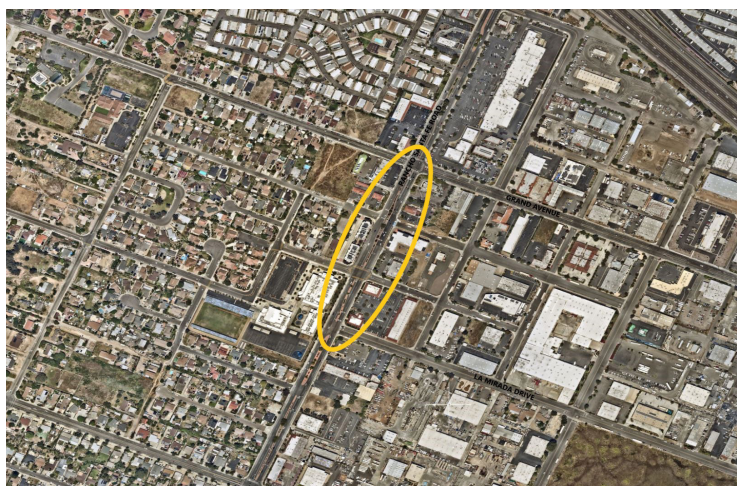
Prior Approved Budget: \$ 4,900,000

Budget Appropriation Increase/(Decrease): \$ -

FY25-26 Budget: \$ 4,900,000

Expended/Encumbered as of June 30, 2025 \$ -

Available Budget as of June 30, 2025 \$ 4,900,000



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
PFF (FC )	\$ -	\$ -	\$ -	\$ 400,000	\$ 4,500,000	\$ -	\$ 4,900,000
<b>Totals</b>	\$ -	\$ -	\$ -	\$ 400,000	\$ 4,500,000	\$ -	\$ 4,900,000
<b>Total Project Cost</b>							\$ 4,900,000





## La Mirada Backbone Storm Drain

<b>Project Description:</b>	
This project will construct a backbone storm drain between Las Posas and Rancho Santa Fe Road along La Mirada.	
<b>Budget &amp; Expense Summary:</b>	
<b>Prior Approved Budget:</b>	\$ 3,400,000
<b>Budget Appropriation Increase/(Decrease):</b>	\$ -
<b>FY25-26 Budget:</b>	<u>\$ 3,400,000</u>
<b>Expended/Encumbered as of June 30, 2025</b>	<u>\$ -</u>
<b>Available Budget as of June 30, 2025</b>	<u>\$ 3,400,000</u>

[illegible]



## Roadway Rehabilitation Program Group 1

Project Description:		
Project proposes additional funding for deferred maintenance of roadways. Projects would predominantly be rehabilitation projects. Projects would also include supplementation of existing preventative maintenance program (slurry).		
Budget & Expense Summary:		
Prior Approved Budget:	\$	-
Budget Appropriation Increase/(Decrease):	\$	3,500,000
FY25-26 Budget:	\$	3,500,000
Expended/Encumbered as of June 30, 2025	\$	-
Available Budget as of June 30, 2025	\$	3,500,000



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
Gas Tax	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
RMRA	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
TransNet LSI	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
<b>Totals</b>	<b>\$ -</b>	<b>\$ 3,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,500,000</b>
<b>Total Project Cost</b>							<b>\$ 3,500,000</b>



### Project Description:

### Budget & Expense Summary:

<b>Expended/Encumbered as of June 30, 2025</b>	<b>\$ -</b>
<b>Available Budget as of June 30, 2025</b>	<b>\$ 4,000,000</b>

[illegible]



## Roadway Rehabilitation Program Group 3

Project Description:		
Project proposes additional funding for deferred maintenance of roadways. Projects would predominantly be rehabilitation projects. Projects would also include supplementation of existing preventative maintenance program (slurry).		
Budget & Expense Summary:		
Prior Approved Budget:	\$	-
Budget Appropriation Increase/(Decrease):	\$	4,500,000
FY25-26 Budget:	\$	4,500,000
Expended/Encumbered as of June 30, 2025	\$	-
Available Budget as of June 30, 2025	\$	4,500,000



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
Gas Tax	\$ -	\$ -	\$ -	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
RMRA	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,500,000</b>
<b>Total Project Cost</b>							<b>\$ 4,500,000</b>





## Roadway Rehabilitation Program Group 4

A map of San Marcos, California, showing its location relative to surrounding areas. The city is outlined in black and labeled "San Marcos". To the northwest is Vista, to the southwest is Carlsbad, and to the east is Escondido. Major roads, including Interstate 5 (I-5) and State Route 52, are shown in orange. The map also depicts various green spaces and water bodies within the city limits.

[illegible]





**Project Description:**  
This project will evaluate adaptive systems along corridors throughout the City and determine the feasibility of future adaptive projects.

<b>Prior Approved Budget:</b>	\$	226,800
<b>Budget Appropriation Increase/(Decrease):</b>	\$	350,000
<b>FY25-26 Budget:</b>	\$	576,800

A map of San Marcos, California, showing its location relative to surrounding areas. The city is outlined in black and labeled "San Marcos". To the northwest is Vista, to the west is Carlsbad, and to the east is Escondido. Major roads, including Interstate 5 (I-5) and State Route 52, are shown in orange. The map also depicts various green spaces and water bodies within the city limits.

[illegible]



## Retroreflective Backplate

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
TR008	Traffic	Improvement	Fall 2025	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2021-22	Design		\$724,000	N/A

### Project Description:

Grant funded project that will add retroreflective backplates to existing traffic signal heads to increase visibility at intersections throughout the City.

### Budget & Expense Summary:

<b>Prior Approved Budget:</b>	\$	724,000
<b>Budget Appropriation Increase/(Decrease):</b>	\$	-
<b>FY25-26 Budget:</b>	\$	724,000

<b>Expended/Encumbered as of June 30, 2025</b>	<u>\$ 583,155</u>
<b>Available Budget as of June 30, 2025</b>	<u>\$ 140,845</u>

[illegible]



## CAPITAL IMPROVEMENT PROJECT - TRAFFIC

### Linda Vista and Grand Ave Signal

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
TR009	Traffic	Improvement	Summer 2029	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2025-26	Pre-Design	\$1,050,000	N/A	

#### Project Description:

This project will install a new signal at Linda Vista and Grand Avenue.

#### Budget & Expense Summary:

Prior Approved Budget:	\$	-
Budget Appropriation Increase/(Decrease):	\$	1,050,000
FY25-26 Budget:	\$	1,050,000
Expended/Encumbered as of June 30, 2025	\$	-
Available Budget as of June 30, 2025	\$	1,050,000



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
<b>Funding Source Summary</b>							
Developer Deposit	\$ -	\$ 400,000	\$ -	\$ 650,000	\$ -	\$ -	\$ 1,050,000
<b>Totals</b>	\$ -	\$ 400,000	\$ -	\$ 650,000	\$ -	\$ -	\$ 1,050,000
<b>Total Project Cost</b>							\$ 1,050,000







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