



2025-2026 **BUDGET**

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



OPERATIONS & MAINTENANCE BUDGET

Fiscal Year 2025-2026

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*

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Jim Garcia	Kathleen Smith



Table of Contents

INTRODUCTORY SECTION	9	OTHER RESTRICTED FUNDS	91
Transmittal Letter	11	Gas Tax Fund	93
Projected Expenditures - Overview by Fund and Function	13	Traffic Safety Fund	95
Projected Revenues - Overview by Fund and Type	15	Lighting & Landscaping Maintenance District Fund	97
GENERAL FUND	19	City Affordable Housing Fund	101
General Fund Overview	21	CFD 98-02 Lighting and Landscaping Fund	103
City Council	25	Senior Nutrition Grant Fund	109
General Government Function	29	CDBG Fund	111
Administration	31	Center Drive Maintenance District Fund	113
Communication & Engagement	32	CalHOME Grant Fund	115
Economic Development & Public Affairs	33	CFD 2011-01 Congestion Management Fund	117
City Attorney	35	PEG Fund	119
City Clerk	39	Art in Public Places Fund	121
Human Resources/Risk Management	43	RMRA Fund	123
Finance	47	PLHA Fund	125
Information Systems	51	San Marcos Successor Housing Agency Fund	127
Real Property Services	55	Lease Revenue Debt Service Fund	129
Public Works Function	59	Public Facilities Fees Fund	131
Administration	61	Transnet - Streets Fund	133
Right-of-Way Maintenance	62	Regional Transportation Congestion Improvement	135
Fleet Maintenance	63	Trust/Agency Deposits	137
Parks and Landscape	65	Redevelopment Property Tax Fund	139
Facilities Maintenance	66	Creekside Marketplace Enterprise Fund	141
Development Services Function	67	Vehicle & Equipment Acquisition/Replacement	143
Administration	69	City Facilities Replacement/Rehabilitation	145
Watershed Program Management	70	City Infrastructure Replacement/Rehabilitation	147
Planning	71	Real Property Management Fund	149
Engineering	72	Measure Q Fund	153
Public Safety Function	73		
Fire	75	PROJECTED FUND BALANCE SUMMARIES	155
Building	77	CAPITAL IMPROVEMENT PROJECTS PROGRAM	159
Administration	78	CIP Program Summary by Project Type	163
Emergency Preparedness	79	CIP Program Summary by Funding Source	165
Emergency Medical Services	80	CIP Program Project Detail Sheets	171
Operations	81		
Prevention	82		
Law Enforcement	83		
Parks and Recreation	87		





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 Budget	
	As Adopted	As Amended	Projected 6/30/25	City Council Approved	
GENERAL FUND					
GENERAL GOVERNMENT					
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	
Total General Government	20,929,115	21,672,382	21,516,527	23,208,622	
PUBLIC WORKS					
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	
Total Public Works	11,969,402	12,198,589	12,021,759	11,537,942	
DEVELOPMENT SERVICES					
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	
Total Development Services	8,376,082	9,851,651	8,447,697	7,263,527	
PUBLIC SAFETY					
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	
Total Public Safety	46,823,787	47,529,132	45,639,605	50,420,873	
PARKS AND RECREATION					
Parks and Recreation	4,495,965	4,360,204	4,371,200	4,692,759	
Total Parks and Recreation	4,495,965	4,360,204	4,371,200	4,692,759	
OTHER FINANCING USES					
Transfers Out	831,000	831,000	831,000	831,000	
Total Other Financing Uses	831,000	831,000	831,000	831,000	
TOTAL GENERAL FUND	\$ 93,425,351	\$ 96,442,958	\$ 92,827,788	\$ 97,954,723	

*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
SPECIAL REVENUE FUNDS					
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	
Total Special Revenue Funds	30,769,241	27,504,229	25,059,822	23,550,436	
DEBT SERVICE FUND					
Lease Revenue Bonds	382,943	382,943	382,943	384,530	
Total Debt Service Fund	382,943	382,943	382,943	384,530	
CAPITAL IMPROVEMENT PROJECT FUNDS					
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	-	
Total Capital Improvement Project Funds	282,051	9,053,135	7,081,252	348,007	
FIDUCIARY FUNDS					
Trust/Agency Deposits	346,000	346,000	-	-	
Redevelopment Property Tax Trust Fund*	25,067,597	28,552,086	28,540,086	22,199,349	
Total Fiduciary Funds	25,413,597	28,898,086	28,540,086	22,199,349	
ENTERPRISE FUNDS					
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	
Total Enterprise Funds	12,841,409	15,609,194	14,310,949	17,279,561	
INTERNAL SERVICE FUNDS					
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	
Total Internal Service Funds	2,352,487	12,061,128	10,629,236	23,591,362	
TOTAL EXPENDITURES - ALL FUNDS	\$ 165,467,079	\$ 189,951,673	\$ 178,832,076	\$ 185,307,968	

*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
GENERAL FUND					
TAXES & SPECIAL ASSESSMENTS					
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	
Total Taxes & Special Assessments	63,684,987	64,055,392	64,060,439	65,623,097	
LICENSES & PERMITS					
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	
Total Licenses & Permits	7,803,850	7,698,926	7,454,048	7,892,963	
INTERGOVERNMENTAL					
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	-	
Total Intergovernmental	960,856	1,153,864	1,329,240	1,034,500	
CHARGES FOR SERVICES					
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	
Total Charges For Services	12,911,558	14,099,736	14,504,629	14,691,685	
FINES & FORFEITURES					
Fines & Forfeitures	393,200	413,200	438,500	492,000	
Total Fines & Forfeitures	393,200	413,200	438,500	492,000	
USE OF MONEY & PROPERTY					
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	
Total Use of Money & Property	2,602,600	1,602,600	1,385,150	1,513,500	
DEVELOPER FEES					
Developer Fees	18,000	18,000	20,000	20,000	
Total Developer Fees	18,000	18,000	20,000	20,000	
MISCELLANEOUS REVENUES					
Donations	6,000	13,300	13,300	8,000	
Other Miscellaneous Revenue	239,500	239,500	235,117	221,200	
Total Miscellaneous Revenues	245,500	252,800	248,417	229,200	
OTHER FINANCING SOURCES					
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	
Total Other Financing Sources	4,804,800	4,732,800	4,732,800	6,891,800	
TOTAL GENERAL FUND	\$ 93,425,351	\$ 94,027,318	\$ 94,173,223	\$ 98,388,745	

Revenues - Overview by Fund and Type (continued)

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

Revenues - Overview by Fund and Type (continued)

Budget Category	Fiscal Year 2024-25			Fiscal Year 2024-25 Budget	
	As Adopted	As Amended	Projected 6/30/25	City Council Approved	
DEBT SERVICE FUND					
LEASE REVENUE BONDS	\$ 401,943	\$ 401,943	\$ 480,000	\$ 580,000	
CAPITAL IMPROVEMENT PROJECTS FUNDS					
PUBLIC FACILITIES FEES					
Developer Fees	6,286,000	3,676,372	3,502,399	5,255,000	
Interest Income	714,000	714,000	550,000	550,000	
Total Public Facilities Fees	7,000,000	4,390,372	4,052,399	5,805,000	
TRANSNET - STREETS	1,502,000	1,502,000	3,247,000	2,257,000	
RTCIP	1,151,000	927,984	1,260,000	1,110,000	
FIDUCIARY FUNDS					
REDEVELOPMENT PROPERTY TAX TRUST FUND					
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	
Total Redevelopment Property Tax Trust Fund	26,808,217	26,808,217	26,279,217	23,284,110	
ENTERPRISE FUNDS					
CREEKSIDE MARKETPLACE					
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	
Total Creekside Marketplace	6,361,814	6,361,814	6,223,373	6,871,801	
REAL PROPERTY MANAGEMENT					
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	
Total Real Property Management	7,007,931	7,208,267	7,214,113	7,318,179	
INTERNAL SERVICE FUNDS					
VEHICLE & EQUIPMENT ACQUISITION/REPLACEMENT					
Reimbursements	-	-	-	150,000	
Annual Replacement/Rehab Transfers	-	2,334,276	2,334,276	2,790,199	
Total Vehicle & Equipment Acquisition/Replacement	-	2,334,276	2,334,276	2,940,199	
CITY FACILITIES REPLACEMENT/REHABILITATION					
Interest Income	125,000	125,000	130,000	130,000	
Annual Replacement/Rehab Transfers	-	-	-	1,694,495	
Total City Facilities Replacement/ Rehabilitation	125,000	125,000	130,000	1,824,495	
CITY INFRASTRUCTURE REPLACEMENT/REHABILITATION					
Interest Income	100,000	100,000	120,000	120,000	
Grant Revenue	60,000	60,000	-	-	
Annual Replacement/Rehab Transfers	-	-	-	3,294,000	
Total City Infrastructure Replacement/ Rehabilitation	160,000	160,000	120,000	3,414,000	
MEASURE Q FUND					
Sales Tax	-	4,982,000	4,887,000	21,371,000	
Total Measure Q Fund	-	4,982,000	4,887,000	21,371,000	
TOTAL REVENUES - ALL FUNDS	\$ 165,882,357	\$ 172,150,890	\$ 175,191,056	\$ 202,245,560	





General Fund





GENERAL FUND

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	\$ 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	\$	- \$	- \$	- \$	-

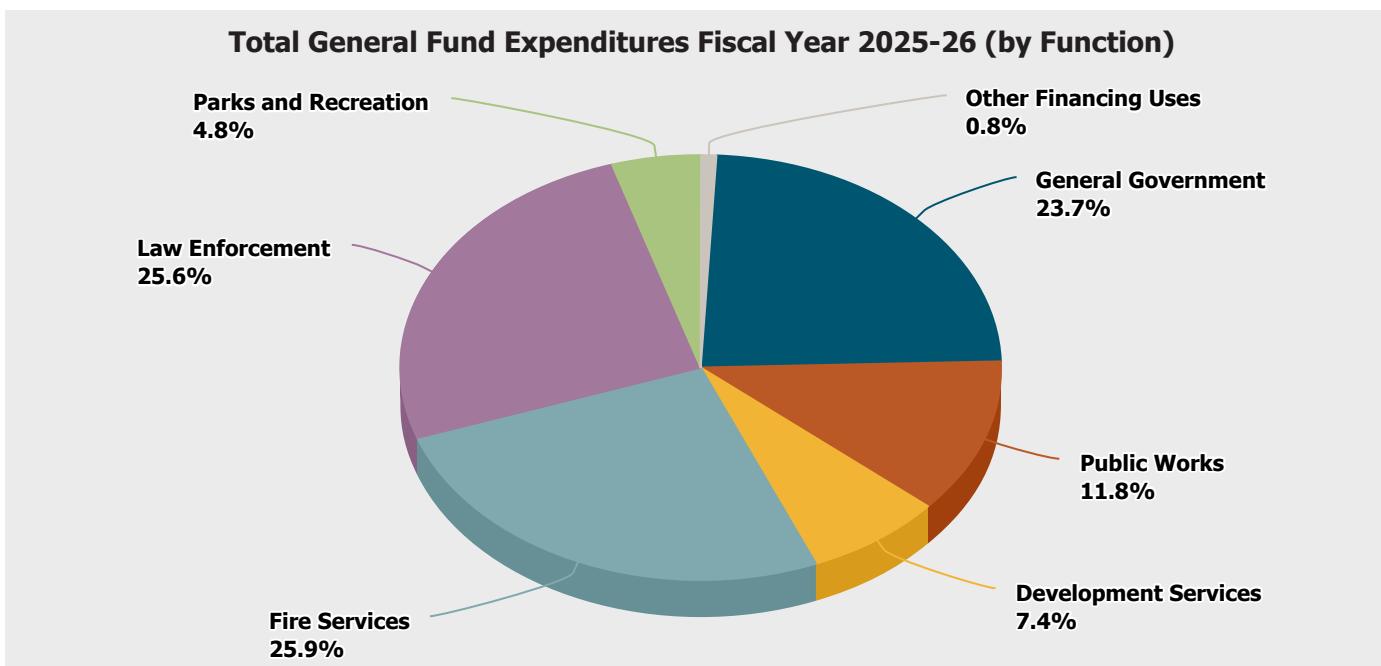
*FY 2022-23 General Fund include Federal ARPA Funding.

**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 Budget	
	As Adopted	As Amended	Projected 6/30/25	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	-	-	-	-	
TOTAL GENERAL FUND	\$ 93,425,351	\$ 96,442,958	\$ 92,827,788	\$ 97,954,723	



GENERAL FUND

Expenditure Summary by Type

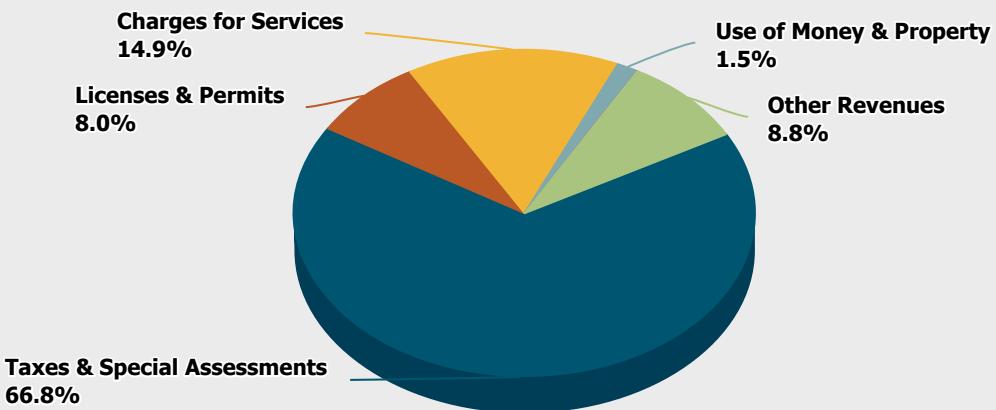
Expenditure Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
				City Council Approved
EXPENDITURES				
Personnel Services				
Salaries & Wages	\$ 26,579,273	\$ 27,131,286	\$ 28,762,587	\$ 33,536,127
Health Benefits	3,527,859	3,604,081	3,396,770	4,609,972
Retirement 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

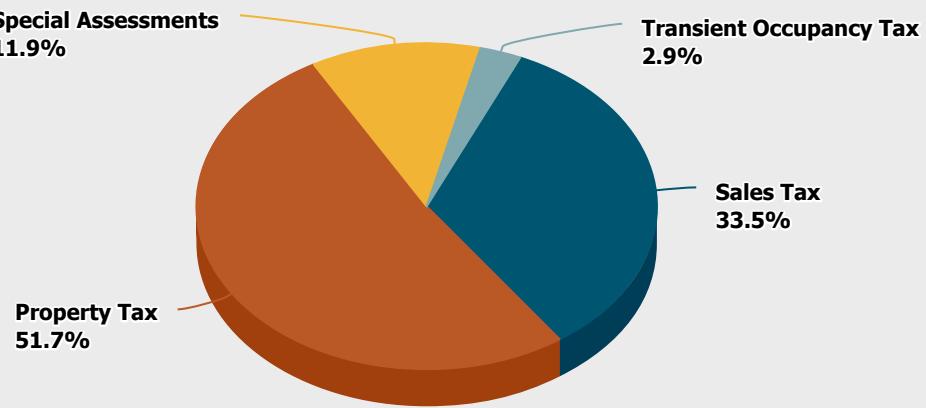
Budget Category	Fiscal Year 2024-25			Fiscal Year 2025-26 Budget	
	As Adopted	As Amended	Projected 6/30/25	City Council Approved	
Taxes & Special Assessments	\$ 63,684,987	\$ 64,055,392	\$ 64,060,439	\$ 65,623,097	
Licenses & Permits	7,803,850	7,698,926	7,454,048	7,892,963	
Intergovernmental	960,856	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	
TOTAL GENERAL FUND	\$ 93,425,351	\$ 94,027,318	\$ 94,173,223	\$ 98,388,745	

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.

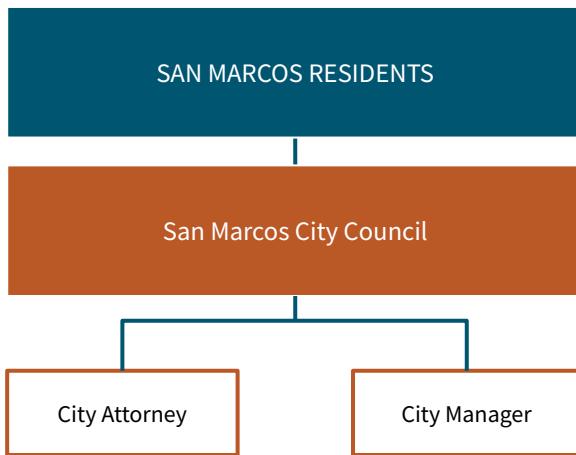
SUMMARY OF SERVICES:

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25		FY 2025-26 Budget			
			Projected	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 Detail	FY 2025-26 Budget	
		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

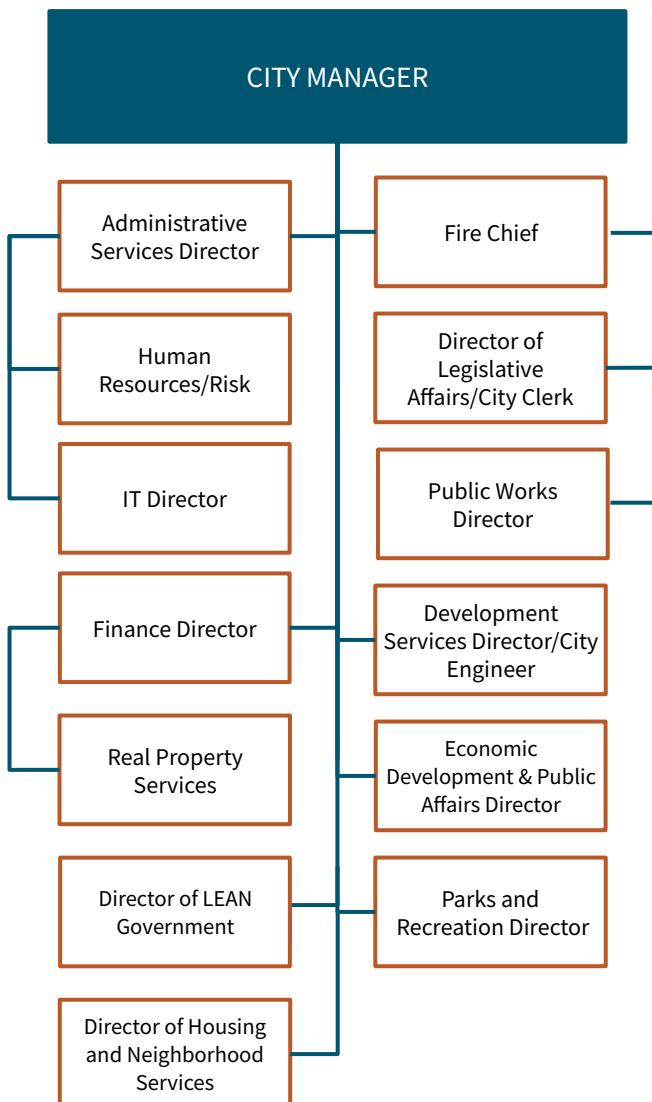
PURPOSE:

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				
EXPENDITURES								
Personnel Services								
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				
Personnel Services Subtotal	8,153,503	7,912,173	8,898,378	9,399,654				
Operating Expenses								
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				
Operating Expenses Subtotal	1,522,469	1,749,157	1,584,027	1,702,401				
TOTAL EXPENDITURES	9,675,972	9,661,330	10,482,405	11,102,055				
REVENUES								
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	-	-	-	-				
TOTAL REVENUES	6,366,259	438,805	685,531	519,650				
NET GENERAL FUND COST	\$ 3,309,713	\$ 9,222,525	\$ 9,796,874	\$ 10,582,405				
Allocation of Full Time Positions**:								
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			
AUTHORIZED FULL TIME POSITIONS					12.90			

*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		
Totals	\$ 9,931,163		

COMMUNICATION & ENGAGEMENT - #101105

Expenditure Detail

Account Number/Name	FY 2025-26 Budget Detail	FY 2025-26 Budget
		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
Totals		\$ 494,276

ECONOMIC DEVELOPMENT & PUBLIC AFFAIRS - #101106

Expenditure Detail

Account Number/Name	FY 2025-26 Budget Detail	FY 2025-26 Budget	
		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	
Totals		\$	676,616





City Attorney

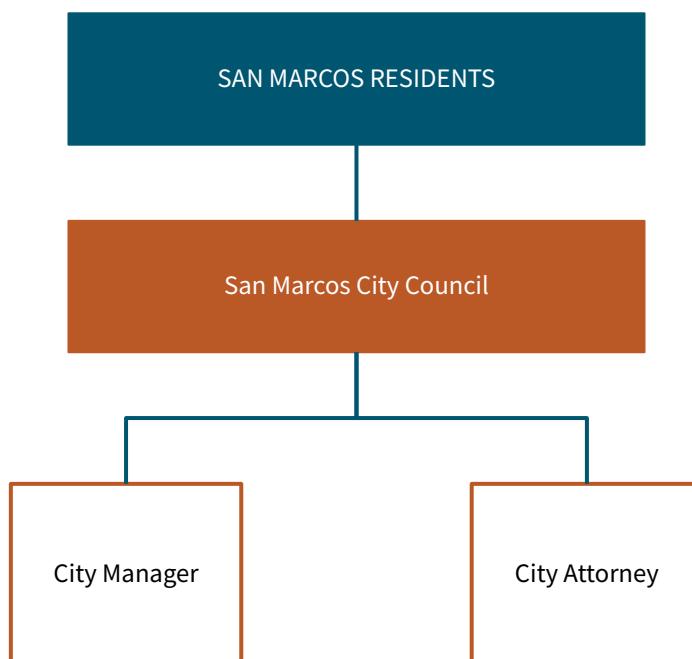
PURPOSE:

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
EXPENDITURES				
Personnel Services				
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Personnel Services Subtotal	-	-	-	-
Operating Expenses				
Contractual Services	851,673	844,657	855,000	855,000
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	-	-	-	-
Operating Expenses Subtotal	851,673	844,657	855,000	855,000
TOTAL EXPENDITURES	851,673	844,657	855,000	855,000
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	\$ 851,673	\$ 844,657	\$ 855,000	\$ 855,000

CITY ATTORNEY - #101313**Expenditure Detail**

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





City Clerk

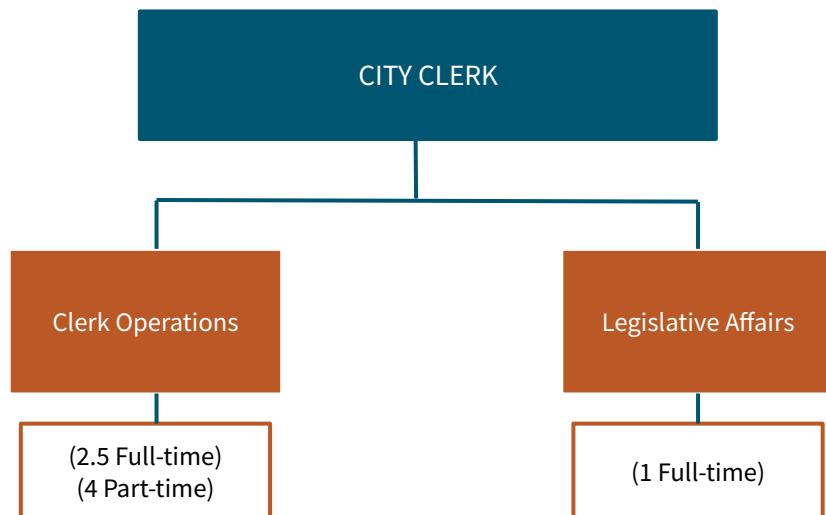
PURPOSE:

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

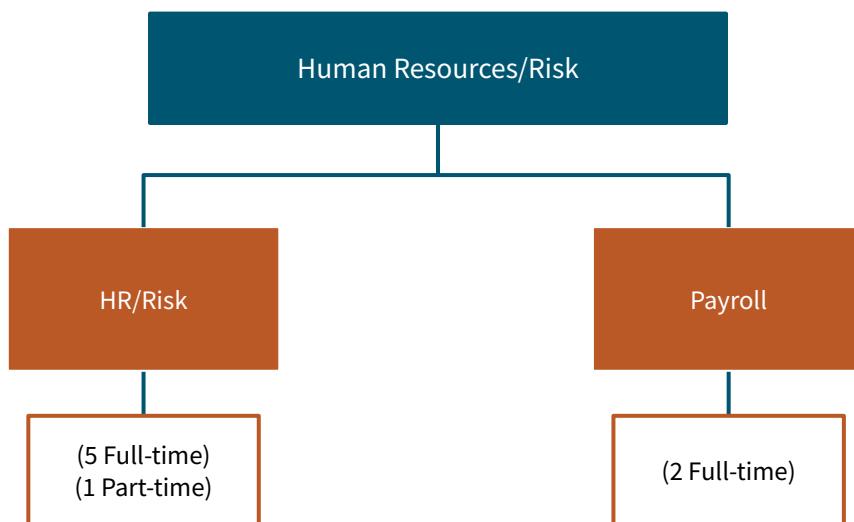
PURPOSE:

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 Salary & Wages (Full-Time)		\$	736,890
511001 Overtime			2,500
511004 Vacation Payoff			16,844
511005 Sick Leave Payoff			23,902
511006 Stipends			5,057
511007 Auto Allowance			1,901
511009 Bilingual Pay			3,600
511100 Salary & Wages (Part-Time)			22,000
512000 Social Security			46,234
512001 Medicare			11,250
512003 Unemployment Insurance			30,000
512004 Health Insurance			115,236
512006 Workers Compensation			700,000
512008 Disability			198,768
512009 Disability-Fire			36,000
512010 PERS			66,865
512013 EBAP			19,200
512021 Deferred Compensation Retirement Plan			14,911
521002 Other Contract Services			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 Insurance/Liability			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 Office Supplies			2,500
532000 Printing & Duplicating			200
532001 Memberships & Subscriptions			805
532006 Job Advertising & Testing			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 Capital Equipment			2,000
581000 Travel & Training			50,000
	Department Training		20,000
	Citywide Training		30,000
581045 Employee Relations			15,000
Totals		\$	4,521,963





Finance

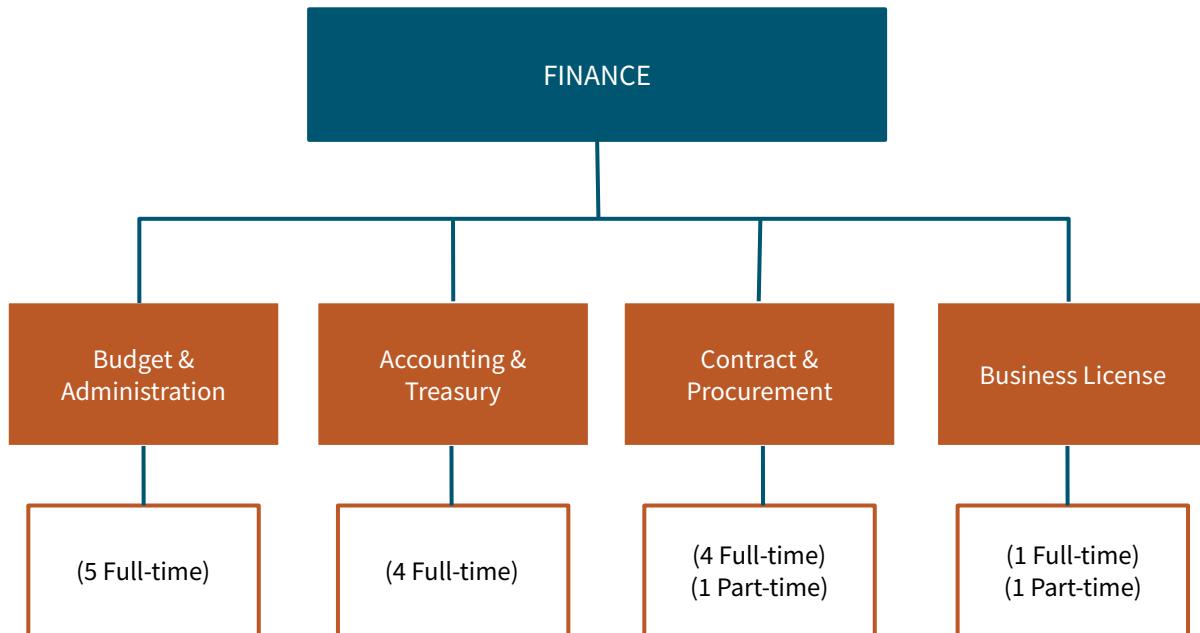
PURPOSE:

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
EXPENDITURES				
Personnel Services				
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
Personnel Services Subtotal	1,227,498	1,190,166	1,288,453	1,583,922
Operating Expenses				
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
Operating Expenses Subtotal	793,700	562,277	546,700	532,500
TOTAL EXPENDITURES	2,021,198	1,752,443	1,835,153	2,116,422
REVENUES				
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	-	-	-	-
TOTAL REVENUES	782,055	921,169	934,150	998,600
NET GENERAL FUND COST	\$ 1,239,143	\$ 831,274	\$ 901,003	\$ 1,117,822
Allocation of Full Time Positions:				
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
AUTHORIZED FULL TIME POSITIONS				14.00

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
CAPP Memberships	1,200	
CSMFO Memberships	1,200	
GFOA Memberships	2,600	
581000 Travel & Training		5,000
Totals	\$	2,116,422





Information Systems

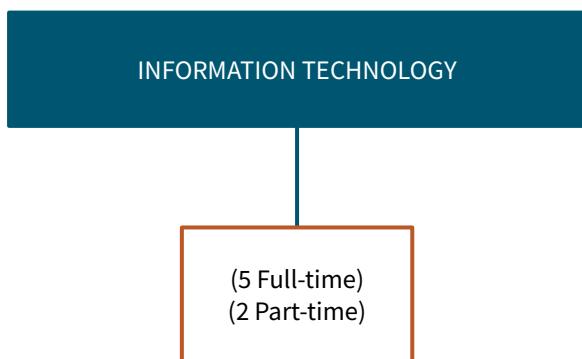
PURPOSE:

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 Detail	FY 2025-26 Budget	
		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:

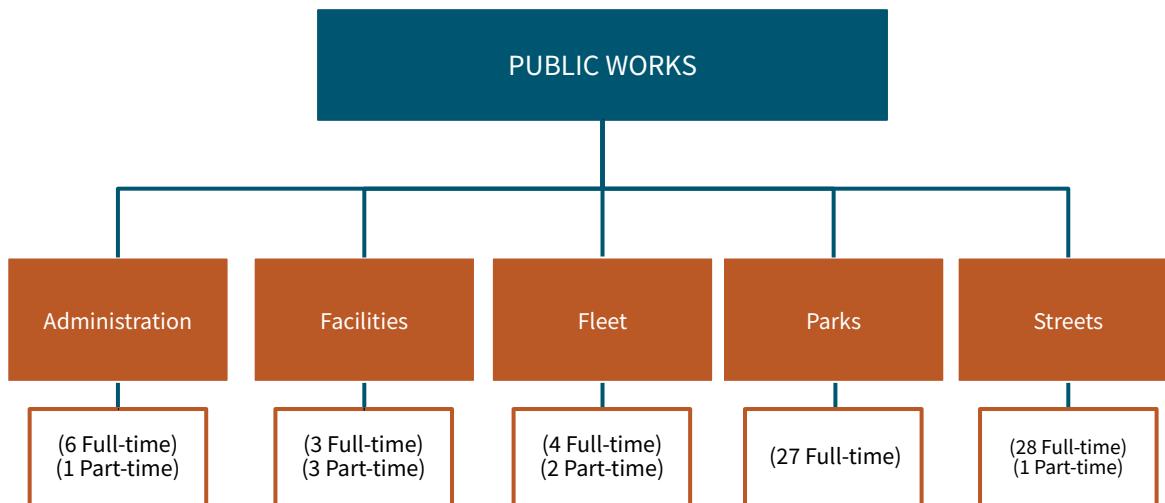
The Department of Public Works' purpose is to create, improve, and maintain a safe, convenient, and welcoming public infrastructure and environment by being good stewards of those public investments and providing a level of service that is friendly, responsive, knowledgeable and value oriented.

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 Detail	FY 2025-26 Budget	
		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
Totals		\$	3,359,545

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.

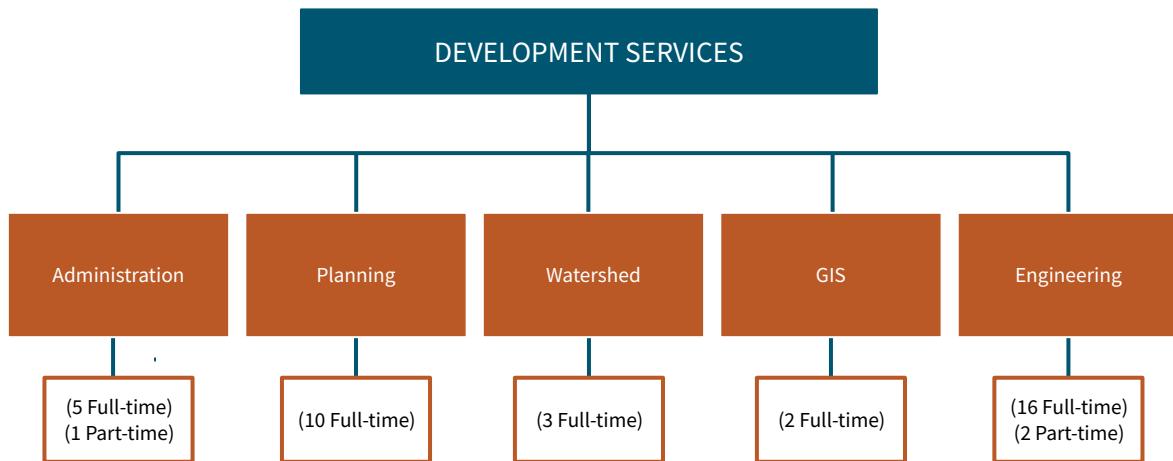
The planning division administers the City's General Plan and various zoning and environmental regulations by analyzing and recommending measures to protect existing resources and to ensure the orderly development of the community that will maintain a balance between the quality of life, the environment 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 Testing Kits, Monitoring Equipment, Calibration Gases, & Field Tools/Supplies		2,500
531020 Uniform Expense Boots		464
581000 Travel & Training		4,000
581011 Recycling Expenditures		13,633
581028 NPDES Programs WQIP Monitoring Program - County of San Diego/Escondido Cost Share Carlsbad Watershed Management Area (CWMA) Monitoring Program - COSM Portion CWMA WQIP Coordinator Education Programs Regional Copermittee Programs - MOU Cost Share SWRCB Annual Discharge Fee - Bradley Park SWRCB Annual Fireworks Permit Fee - Bradley Park SWRCB Annual Discharge Fee - MS4 SWRCB Annual Aquatic Pesticide Permit Fee - Discovery Lake State Board of Equalization - Discovery Lake Water Rights Annual Fee SW Consultant	48,000 59,343 30,755 5,150 31,767 65,000 3,750 37,500 3,750 400 245,000	530,415
Totals		\$ 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.)			
Totals	\$ 2,077,493		

DEVELOPMENT SERVICES/ENGINEERING - #104043

Expenditure Detail

Account Number/Name	FY 2025-26 Budget Detail	FY 2025-26 Budget	
			City Council Approved
511000 Salary & Wages (Full-Time)		\$	1,759,670
511001 Overtime			8,500
511004 Vacation Payoff			13,185
511005 Sick Leave Payoff			16,066
511006 Stipends			7,228
511007 Auto Allowance			4,514
511009 Bilingual Pay			9,600
511100 Salary & Wages (Part-Time)			27,750
512000 Social Security			132,012
512001 Medicare			31,899
512004 Health Insurance			316,834
512010 PERS			174,600
512013 EBAP			46,350
512015 RHS			3,030
512021 Deferred Compensation Retirement Plan			42,389
521001 Consulting Services			375,000
Construction Inspection	85,000		
Land Development	150,000		
North City Development	140,000		
521017 Commissioner Services			4,000
531010 Small Tools			6,200
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		
531020 Uniform Expense			2,800
CIP	360		
Construction Inspection	1,000		
Land Development	1,080		
Traffic	360		
532001 Memberships & Subscriptions			9,680
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		
581000 Travel & Training			18,000
CIP - ASCE Convention	3,000		
Construction - Training	3,000		
Land Development - Training	9,000		
Traffic Training	3,000		
Totals		\$	3,009,307

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	
REVENUES					
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	
TOTAL REVENUES	25,074,537	27,043,411	29,654,423	31,273,792	
OPERATING EXPENDITURES					
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	
TOTAL OPERATING EXPENDITURES	42,692,879	44,282,038	45,639,605	50,420,873	
REVENUE OVER/(UNDER) EXPENDITURES	\$ (17,618,342)	\$ (17,238,627)	\$ (15,985,182)	\$ (19,147,081)	





Fire

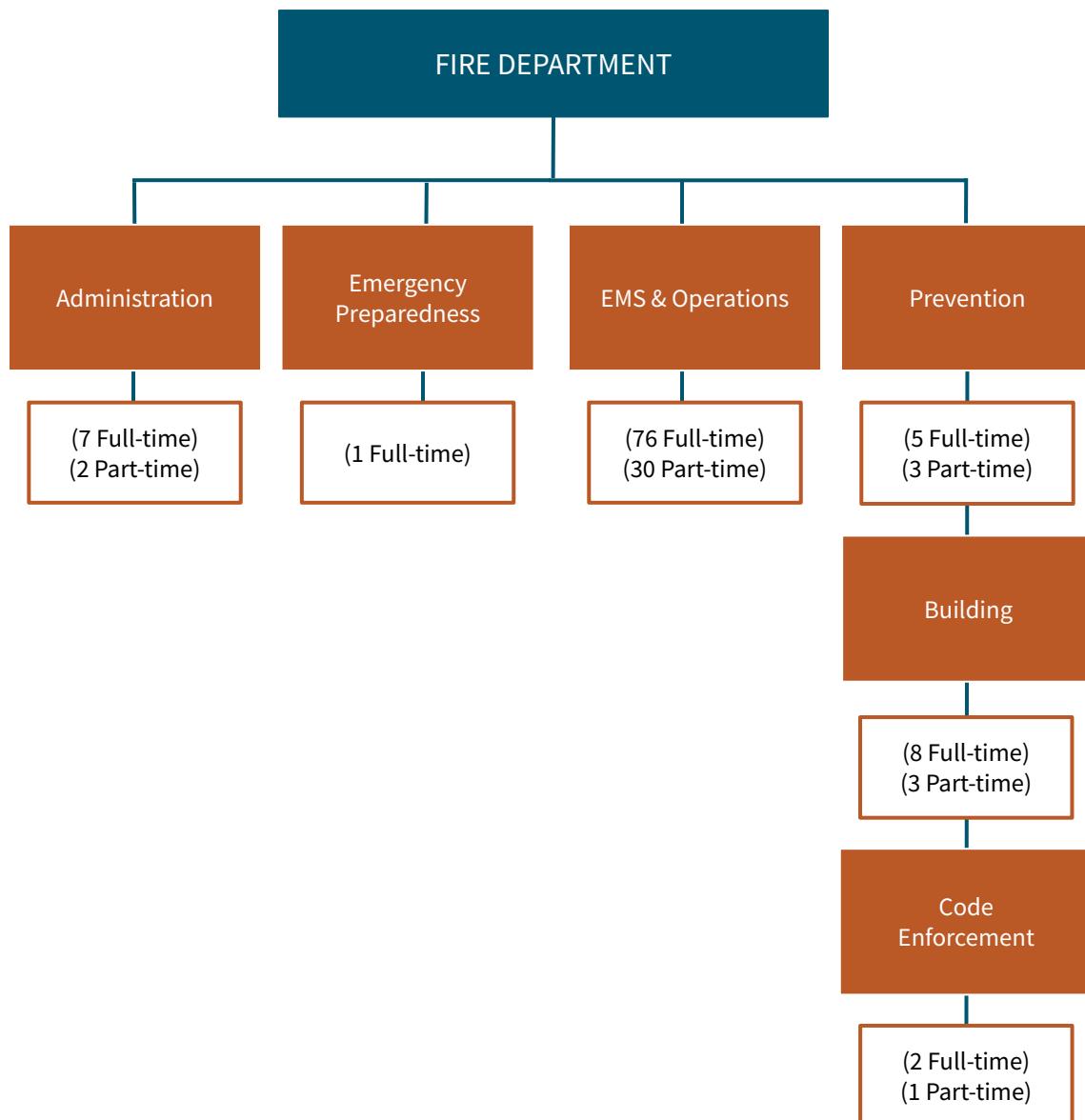
PURPOSE:

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 Detail	FY 2025-26 Budget	
		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
Totals		\$	2,680,971

FIRE/ADMINISTRATION - #105053

Expenditure Detail

Account Number/Name	FY 2025-26 Budget Detail	FY 2025-26 Budget	
		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		
Totals		\$	14,224,703

FIRE/PREVENTION - #105057

Expenditure Detail

Account Number/Name	FY 2025-26 Budget Detail	FY 2025-26 Budget	
		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
EXPENDITURES				
Personnel Services				
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Personnel Services Subtotal	-	-	-	-
Operating Expenses				
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
Operating Expenses Subtotal	23,057,516	23,360,513	24,196,680	25,096,100
TOTAL EXPENDITURES	23,057,516	23,360,513	24,196,680	25,096,100
REVENUES				
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	-	-	-	-
TOTAL REVENUES	4,422,606	4,578,889	4,797,500	4,912,000
NET GENERAL FUND COST	\$ 18,634,910	\$ 18,781,624	\$ 19,399,180	\$ 20,184,100

Allocation of Full Time Positions:

Departmental - Law Enforcement

AUTHORIZED FULL TIME POSITIONS

LAW ENFORCEMENT - #105252

Expenditure Detail

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





Parks and Recreation

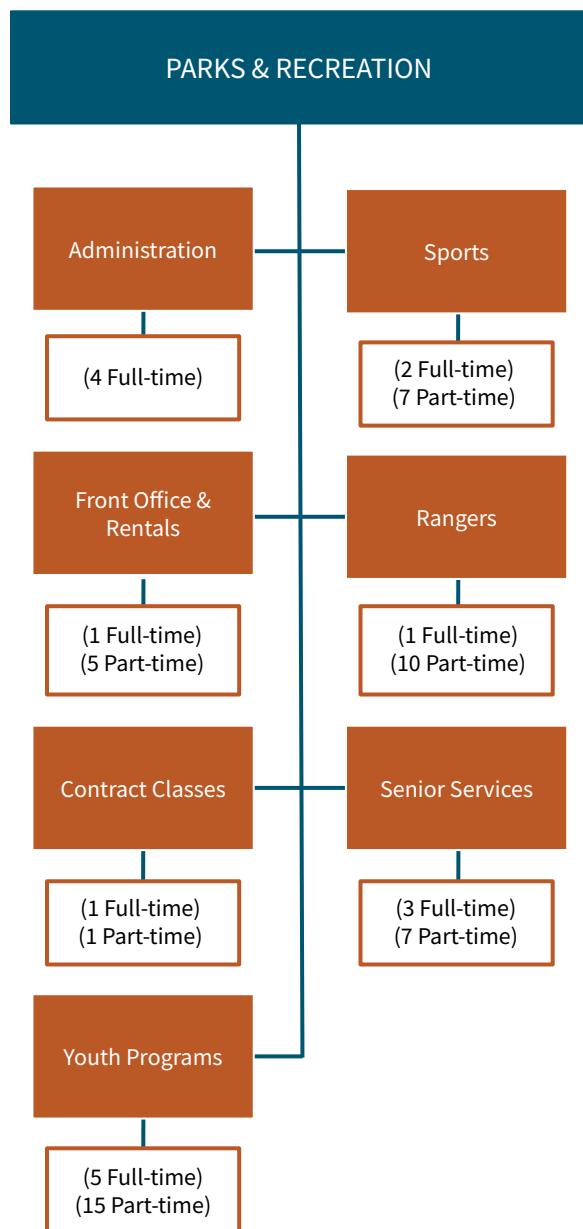
PURPOSE:

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	
531020 Uniform Expense		16,260
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	
532000 Printing & Duplicating		4,000
532001 Memberships & Subscriptions		15,200
33010 City wide special events	6,800	
33053 Outdoor adventures	50	
33014 Preschool Programs	4,100	
Other - Memberships & Subscriptions	4,250	
532013 Promotional Services		6,500
532017 Taxi Vouchers		70,000
541000 Building Repair & Maintenance		3,200
22511 Senior center	2,100	
22518 Community center	1,100	
551000 Electric & Gas		5,500
33009 Sports fees		
571003 Coop Agreement Expense		2,000
581000 Travel & Training		17,480
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	
581040 Permit Fees		4,925
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	
Totals		\$ 4,692,759



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
REVENUES				
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	-	-	-	-
TOTAL REVENUES	2,442,391	2,810,713	2,924,040	2,923,825
OPERATING EXPENDITURES				
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
TOTAL OPERATING EXPENDITURES	384,372	378,641	374,705	356,359
CIP PROJECT EXPENDITURES	607,483	139,018	1,406,656	-
TOTAL EXPENDITURES	991,855	517,659	1,781,361	356,359
REVENUE OVER/(UNDER) EXPENDITURES	1,450,536	2,293,054	1,142,679	2,567,466
FUND BALANCE				
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
Ending Balance - June 30	4,639,800	6,932,854	8,075,533	10,642,999
RESERVED FUND BALANCE*				
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	-
Capital Projects - Ending Balance	3,613,985	5,789,060	7,093,605	10,238,180
AVAILABLE FUND BALANCE - JUNE 30	\$ 1,025,815	\$ 1,143,794	\$ 981,928	\$ 404,819

*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 Detail	FY 2025-26 Budget	
		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	25,750	
	Repair & Replacement		
	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	
REVENUES					
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	-	-	-	-	-
TOTAL REVENUES	140,244	139,905	163,000	163,000	
OPERATING EXPENDITURES					
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	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	67,932	144,539	259,489	301,729	
CIP PROJECT EXPENDITURES	1,959	1,409	2,000	-	
TOTAL EXPENDITURES	69,891	145,948	261,489	301,729	
REVENUE OVER/(UNDER) EXPENDITURES	70,353	(6,043)	(98,489)	(138,729)	
FUND BALANCE					
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)	
Ending Balance - June 30	1,286,914	1,280,871	1,182,382	1,043,653	
RESERVED FUND BALANCE*					
Capital Projects - Beginning Balance	561,469	522,010	520,601	518,601	
CIP New Appropriations	(37,500)	-	-	350,000	
CIP Appropriation Adjustments	-	-	-	-	-
Capital Projects - Ending Balance	522,010	520,601	518,601	868,601	
AVAILABLE FUND BALANCE - JUNE 30	\$ 764,904	\$ 760,270	\$ 663,781	\$ 175,052	

*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 Detail	FY 2025-26 Budget	
		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	\$	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		660,000	
Annual Replacement/Rehab Transfers		-		-		-		-		-	
TOTAL REVENUES		1,188,918		1,197,155		1,190,000		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	
571002	Principal-Other		23,254
572002	Interest-Other		2,248
	Totals	\$	2,030,469





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
REVENUES				
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	-	-	-	-
TOTAL REVENUES	3,509,277	1,280,887	1,720,000	1,720,000
OPERATING EXPENDITURES				
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
TOTAL OPERATING EXPENDITURES	4,989,279	3,321,544	9,000	1,547,948
CIP PROJECT EXPENDITURES				
TOTAL EXPENDITURES	4,989,279	3,321,544	9,000	1,547,948
REVENUE OVER/(UNDER) EXPENDITURES	(1,480,002)	(2,040,657)	1,711,000	172,052
FUND BALANCE				
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
Ending Balance - June 30	15,008,366	12,967,709	14,678,709	14,850,761
RESERVED FUND BALANCE*				
Capital Projects - Beginning Balance	30,000	30,000	30,000	-
CIP New Appropriations	-	-	(30,000)	-
CIP Appropriation Adjustments	-	-	-	-
Capital Projects - Ending Balance	30,000	30,000	-	-
AVAILABLE FUND BALANCE - JUNE 30	\$ 14,978,366	\$ 12,937,709	\$ 14,678,709	\$ 14,850,761

*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 Detail	FY 2025-26 Budget	
		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	
521012 Contract Maintenance Services		4,843,028
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
531004	Janitorial Services	97,168
531008	Fertilizers/Herbicides	58,450
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
531009	Construction Materials	26,500
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
531010	Small Tools	7,000
Z-B	Traffic Signal Maintenance	5,000
Z-D	Ball Fields: Lighting	2,000
532001	Memberships & Subscriptions	28,660
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 Pkwy - 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
532010	Equipment Rental	644
Z-D	Citywide parks	
541000	Building Repair & Maintenance	8,338
Z-D	Citywide Drinking Fountain Replacement	
541006	Pool Repair & Maintenance	2,500
Z-D	Pool Repair and Maintenance Materials (Facilities)	2,500
544000	Sign Maintenance	5,125
Z-D	Parks Sign Maintenance	4,500
Z-E	Citywide Trails	625
544001	Traffic Signal Maintenance	265,000
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
544002	Street Lighting	35,000
544004	Tree & Landscape	18,750
Z-D	Trees & Shrubs	18,750
544005	Irrigation Systems	17,500
Z-D	Citywide Park Maintenance supplies	17,500
551000	Electric & Gas	195,000
551001	Electric-Street Lighting	158,750
Z-A	Street lighting	
551002	Electric-Traffic Signals	135,000

CFD 98-02 LIGHTING AND LANDSCAPING FUND - #205**Expenditure Detail (continued)**

Account Number/Name	Z-B	Traffic signals	FY 2025-26 Budget Detail	FY 2025-26 BUDGET
			City Council Approved	
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	
REVENUES					
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	-	-	-	-	-
TOTAL REVENUES	298,432	311,146	321,261	311,561	
OPERATING EXPENDITURES					
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	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	356,179	377,835	428,899	467,395	
REVENUE OVER/(UNDER) EXPENDITURES	(57,747)	(66,689)	(107,638)	(155,834)	
FUND BALANCE					
Beginning Balance - July 1	(83,876)	(141,623)	(208,312)	(315,950)	
Revenue Over/(Under) Expenditures	(57,747)	(66,689)	(107,638)	(155,834)	
Ending Balance - June 30	(141,623)	(208,312)	(315,950)	(471,784)	
RESERVED FUND BALANCE					
Senior Nutrition Grant Program	-	-	-	-	-
AVAILABLE BALANCE - JUNE 30	\$ (141,623)	\$ (208,312)	\$ (315,950)	\$ (471,784)	

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
Totals	\$	467,395



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		
Totals		\$	211,523



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



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
REVENUES				
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	-	-	-	-
TOTAL REVENUES	-	-	-	113,000
OPERATING EXPENDITURES				
Salaries & Wages	-	-	-	-
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	-	-	-	200,000
TOTAL OPERATING EXPENDITURES	-	-	-	200,000
REVENUE OVER/(UNDER) EXPENDITURES	-	-	-	(87,000)
FUND BALANCE				
Beginning Balance - July 1, restated	343,721	343,721	343,721	343,721
Revenue Over/(Under) Expenditures	-	-	-	(87,000)
Ending Balance - June 30	343,721	343,721	343,721	256,721
RESERVED FUND BALANCE				
Affordable Housing Loan Program	-	-	-	-
AVAILABLE FUND BALANCE - JUNE 30	\$ 343,721	\$ 343,721	\$ 343,721	\$ 256,721

CALHOME GRANT FUND - #214

Expenditure Detail

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

*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		
	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
REVENUES				
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	-	-	-	-
TOTAL REVENUES	54,440	47,850	30,000	30,000
OPERATING EXPENDITURES				
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	-	-	-	-
TOTAL OPERATING EXPENDITURES	50,000	16,000	85,000	85,000
REVENUE OVER/(UNDER) EXPENDITURES	4,440	31,850	(55,000)	(55,000)
FUND BALANCE				
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)
Ending Balance - June 30	970,773	1,002,623	947,623	892,623
RESERVED FUND BALANCE				
Heart of the City Art Program	-	-	-	-
AVAILABLE FUND BALANCE - JUNE 30	\$ 970,773	\$ 1,002,623	\$ 947,623	\$ 892,623

ART IN PUBLIC PLACES FUND - #217

Expenditure Detail

Account Number/Name	FY 2025-26 Budget Detail	FY 2025-26 Budget	
		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
REVENUES					
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	-	-	-	-	-
TOTAL REVENUES	2,145,212	2,667,769	2,623,878	2,718,679	
OPERATING EXPENDITURES					
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	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	
CIP PROJECT EXPENDITURES	942,229	35,315	1,600,000	-	
TOTAL EXPENDITURES	942,229	35,315	1,600,000	-	
REVENUE OVER/(UNDER) EXPENDITURES	1,202,983	2,632,454	1,023,878	2,718,679	
FUND BALANCE					
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	
Ending Balance - June 30	4,934,447	7,566,901	8,590,779	11,309,458	
RESERVED FUND BALANCE*					
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)	-	
Capital Projects - Ending Balance	285,811	3,705,921	8,295,581	11,295,581	
AVAILABLE FUND BALANCE - JUNE 30	\$ 4,648,636	\$ 3,860,980	\$ 295,198	\$ 13,877	

*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 Detail	FY 2025-26 Budget	
		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
	Totals	\$	7,294,904

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 Detail	FY 2025-26 Budget	
		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
REVENUES					
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Use of Money & Property	685,891	1,629,389	550,000	550,000	550,000
Developer Fees	6,204,217	738,237	3,502,399	5,255,000	5,255,000
TOTAL REVENUES	6,890,108	2,367,626	4,052,399	5,805,000	
OPERATING EXPENDITURES					
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	-	-	-	
TOTAL OPERATING EXPENDITURES	6,320,809	92,452	84,911	145,670	
CIP PROJECT EXPENDITURES	11,704,213	14,855,499	4,224,557		
TOTAL EXPENDITURES	18,025,022	14,947,951	4,309,468	145,670	
REVENUE OVER/(UNDER) EXPENDITURES	(11,134,914)	(12,580,325)	(257,069)	5,659,330	
FUND BALANCE					
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	
Ending Balance - June 30	35,245,477	22,665,152	22,408,083	28,067,413	
RESERVED FUND BALANCE*					
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	
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ -	\$ -	\$ -

*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 Detail	FY 2025-26 Budget	
		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
REVENUES				
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	-	-	-	-
TOTAL REVENUES	1,651	2,621,848	3,247,000	2,257,000
OPERATING EXPENDITURES				
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	-	-	-	-
TOTAL OPERATING EXPENDITURES	123,035	135,131	171,784	202,337
CIP PROJECT EXPENDITURES	431,918	5,147,814	2,000,000	-
TOTAL EXPENDITURES	554,953	5,282,945	2,171,784	202,337
REVENUE OVER/(UNDER) EXPENDITURES	(553,302)	(2,661,097)	1,075,216	2,054,663
FUND BALANCE				
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
Ending Balance - June 30	30,290	(2,630,807)	(1,555,591)	499,072
RESERVED FUND BALANCE				
Committed - Capital Projects*	30,290	(2,630,807)	(1,555,591)	499,072
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ -	\$ -

*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 Detail	FY 2025-26 Budget	
		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
REVENUES					
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	55,709	154,679	60,000	60,000	60,000
Developer Fees	1,188,651	158,490	1,200,000	1,050,000	1,050,000
Miscellaneous Revenues	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-	-
TOTAL REVENUES	1,244,360	313,169	1,260,000	1,110,000	
OPERATING EXPENDITURES					
Salaries & Wages	-	-	-	-	-
Health Benefits	-	-	-	-	-
Retirement Benefits	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Supplies & Services	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-
Utilities	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	
CIP PROJECT EXPENDITURES	2,051,180	608,201	600,000	-	
TOTAL EXPENDITURES	2,051,180	608,201	600,000	-	
REVENUE OVER/(UNDER) EXPENDITURES	(806,820)	(295,032)	660,000	1,110,000	
FUND BALANCE					
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	
Ending Balance - June 30	2,242,103	1,947,071	2,607,071	3,717,071	
RESERVED FUND BALANCE*					
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	-	-	-	-	
Capital Projects - Ending Balance	808,090	199,889	1,955,717	2,484,717	
AVAILABLE FUND BALANCE - JUNE 30	\$ 1,434,013	\$ 1,747,182	\$ 651,354	\$ 1,232,354	

*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
REVENUES					
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	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
OPERATING EXPENDITURES					
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	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	55,512	-	-	-	-
CIP PROJECT EXPENDITURES					
TOTAL EXPENDITURES	55,512	-	-	-	-
REVENUE OVER/(UNDER) EXPENDITURES	(55,512)	-	-	-	-
FUND BALANCE					
Beginning Balance - July 1, restated	2,547,278	2,491,766	2,491,766	2,491,766	2,491,766
Revenue Over/(Under) Expenditures	(55,512)	-	-	-	-
Ending Balance - June 30	2,491,766	2,491,766	2,491,766	2,491,766	2,491,766
RESERVED FUND BALANCE*					
Reserve for Trust/Agency Deposits	2,491,766	2,491,766	2,491,766	2,491,766	2,491,766
AVAILABLE FUND BALANCE - JUNE 30	\$ -				





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 Detail	FY 2025-26 Budget
		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
Totals	\$	22,199,349



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.

CREEKSIDER 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
Totals		\$	6,165,629



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	
REVENUES					
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	-
TOTAL REVENUES	490,445	691,860	2,334,276	2,940,199	
OPERATING EXPENDITURES					
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	-	-	-
TOTAL OPERATING EXPENDITURES	2,006,203	1,572,062	4,123,263	2,940,199	
REVENUE OVER/(UNDER) EXPENDITURES	(1,515,758)	(880,202)	(1,788,987)	-	
FUND BALANCE					
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)	-	-
Ending Balance - June 30	(344,042)	(1,224,244)	(1,538,744)	-	
RESERVED FUND BALANCE					
Vehicle & Equipment Replacement	(344,042)	(1,224,244)	(1,538,744)	-	-
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ -	\$ -	

VEHICLE & EQUIPMENT ACQUISITION/REPLACEMENT FUND - #602

Expenditure Detail

Account Number/Name	FY 2025-26 Budget Detail	FY 2025-26 Budget	
		City Council Approved	
521024	Vehicle Rental & Maintenance Services		
	Light duty vehicle lease	720,000	\$ 1,135,711
	Fire equipment repair	250,000	
	Lease for Street Sweepers	165,711	
561000	Capital Equipment		1,485,000
	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	
571002	Principal-Other		308,281
	Type I Engines (2) - #24-27	238,453	
	Brush Engine (1) - #20-23	69,828	
572002	Interest-Other		11,207
	Type I Engines (2) - #24-27	7,691	
	Brush Engine (1) - #20-23	3,516	
Totals		\$	2,940,199



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	
REVENUES					
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	94,042	275,648	130,000	130,000	130,000
Developer Fees	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Annual Replacement/Rehab Transfers	906,138	-	-	-	1,694,495
TOTAL REVENUES	1,000,180	275,648	130,000	1,824,495	
OPERATING EXPENDITURES					
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	-	-
TOTAL OPERATING EXPENDITURES	458,039	540,386	621,141	2,794,495	
CIP PROJECT EXPENDITURES	966,527	436,167	200,000	-	
TOTAL EXPENDITURES	1,424,566	976,553	821,141	2,794,495	
REVENUE OVER/(UNDER) EXPENDITURES	(424,386)	(700,905)	(691,141)	(970,000)	
FUND BALANCE					
Beginning Balance - July 1	6,050,696	5,626,310	4,925,405	2,759,777	
Equity Balance Transfer	-	-	(1,474,487)	(646,168)	
Adjustments	-	-	(691,141)	(970,000)	
Revenue Over/(Under) Expenditures	(424,386)	(700,905)	(970,000)		
Ending Balance - June 30	5,626,310	4,925,405	2,759,777	1,143,609	
RESERVED FUND BALANCE*					
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)	-	
Capital Projects - Ending Balance	2,354,516	974,964	641,514	991,514	
AVAILABLE FUND BALANCE - JUNE 30	\$ 3,271,794	\$ 3,950,441	\$ 2,118,263	\$ 152,095	

*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	
521012	Contract Maintenance Services		
	Gym/Boys & Girls Club HVAC Chiller	1,000,000	\$ 2,680,500
	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	
561000	Furniture		113,995
	Citywide Furniture	75,000	
	Satellite terminal upgrade for mobile emergency operations center	38,995	
	Totals		\$ 2,794,495



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

*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 Contract Maintenance Services	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	
			2,064,000
581024 Software			1,230,000
	Building Permit Software Implementation	1,000,000	
	Public Work Order Management Systems	230,000	
Totals		\$	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	
REVENUES					
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	-	-	-	-	-
TOTAL REVENUES	7,876,926	6,572,224	7,214,113	7,318,179	
OPERATING EXPENDITURES					
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	
TOTAL OPERATING EXPENDITURES	4,716,462	5,651,160	6,694,597	11,113,932	
REVENUE OVER/(UNDER) EXPENDITURES	3,160,464	921,064	519,516	(3,795,753)	
FUND BALANCE					
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)	
Ending Balance - June 30	3,996,490	4,917,554	5,437,070	1,641,317	
RESERVED FUND BALANCE					
Restricted Reserves	3,996,490	4,917,554	5,437,070	1,641,317	
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ -	\$ -	\$ -

REAL PROPERTY MANAGEMENT FUND - #605

Expenditure Detail

Account Number/Name	FY 2025-26 Budget Detail	FY 2025-26 Budget	
			City Council Approved
521000 City Attorney Services		\$	43,500
650591 Cell Sites	12,000		
650592 Ground Leases	11,000		
650593 Industrial Leases	9,500		
650594 Civic Center	11,000		
521002 Other Contract Services			160,695
650591 Cell Sites	20,000		
650592 Ground Leases	34,600		
650593 Industrial Leases	14,500		
650594 Civic Center	91,595		
521003 Insurance/Liability			520,243
650592 Ground Leases	60,306		
650593 Industrial Leases	98,948		
650594 Civic Center	360,989		
521004 Security Guard Services			239,088
650593 Industrial Leases	5,088		
650594 Civic Center	234,000		
521014 Property Management Services			506,786
650591 Cell Sites	13,393		
650592 Ground Leases	100,328		
650593 Industrial Leases	51,320		
650594 Civic Center	341,745		
531004 Janitorial Services			349,481
650592 Ground Leases	1,600		
650593 Industrial Leases	40,670		
650594 Civic Center	307,211		
541000 Building Repair & Maintenance			5,428,591
650592 Ground Leases	2,600		
650593 Industrial Leases	1,899,802		
650594 Civic Center	3,526,189		
544003 Tenant Improvements			401,500
650592 Ground Leases	217,000		
650593 Industrial Leases	84,500		
650594 Civic Center	100,000		
544004 Tree & Landscape			304,003
650592 Ground Leases	19,939		
650593 Industrial Leases	114,322		
650594 Civic Center	169,742		
551000 Electric & Gas			1,356,145
650592 Ground Leases	10,800		
650593 Industrial Leases	375,745		
650594 Civic Center	969,600		
552000 Water			56,670
650592 Ground Leases	540		
650593 Industrial Leases	11,730		
650594 Civic Center	44,400		
581010 Property Taxes & Special Assessments			31,221
650592 Ground Leases	7,221		
650594 Civic Center	24,000		
581022 Broker/Lease Expense			291,009
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	
REVENUES					
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	-	-	-	-	
TOTAL REVENUES	-	-	4,887,000	21,371,000	
OPERATING EXPENDITURES					
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	
TOTAL OPERATING EXPENDITURES	-	-	4,445,332	14,562,668	
CIP PROJECT EXPENDITURES					
TOTAL EXPENDITURES	-	-	4,445,332	14,562,668	
REVENUE OVER/(UNDER) EXPENDITURES	-	-	441,668	6,808,332	
FUND BALANCE					
Beginning Balance - July 1	-	-	-	-	\$ 441,668
Revenue Over/(Under) Expenditures	-	-	\$ 441,668	\$ 6,808,332	
Ending Balance - June 30	-	-	441,668	7,250,000	
RESERVED FUND BALANCE*					
Capital Projects - Beginning Balance	-	-	-	-	
CIP New Appropriations	-	-	-	-	\$ 7,250,000
CIP Appropriation Adjustments	-	-	-	-	
Capital Projects - Ending Balance	-	-	-	-	7,250,000
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ 441,668	\$ 6,808,332	\$ -

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
GENERAL FUND*	\$ 50,463,875	\$ 4,306,021	\$ 94,173,223	\$ (92,827,788)	\$ 1,345,435	\$ 56,115,331
SPECIAL REVENUE FUNDS						
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
DEBT SERVICE FUND						
Lease Revenue Bonds	1,054,998	-	480,000	(382,943)	97,057	1,152,055
CAPITAL IMPROVEMENT PROJECT FUNDS						
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
FIDUCIARY FUND						
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
ENTERPRISE FUND						
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
INTERNAL SERVICE FUNDS						
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
TOTALS - ALL FUNDS	\$ 306,919,710	\$ 4,306,021	\$ 175,191,056	\$ (178,832,076)	\$ (3,641,020)	\$ 307,584,712

*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
GENERAL FUND*	\$ 56,115,331	\$ 3,186,000	\$ 98,388,745	\$ (97,954,723)	\$ 434,022	\$ 59,735,353
SPECIAL REVENUE FUNDS						
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
DEBT SERVICE FUND						
Lease Revenue Bonds	1,152,055	-	580,000	(384,530)	195,470	1,347,525
CAPITAL IMPROVEMENT PROJECT FUNDS						
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
FIDUCIARY FUND						
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
ENTERPRISE FUND						
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
INTERNAL SERVICE FUNDS						
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
TOTALS - ALL FUNDS	\$ 307,584,712	\$ 3,186,000	\$ 202,245,560	\$ (185,307,968)	\$ 16,937,592	\$ 327,708,304

*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.

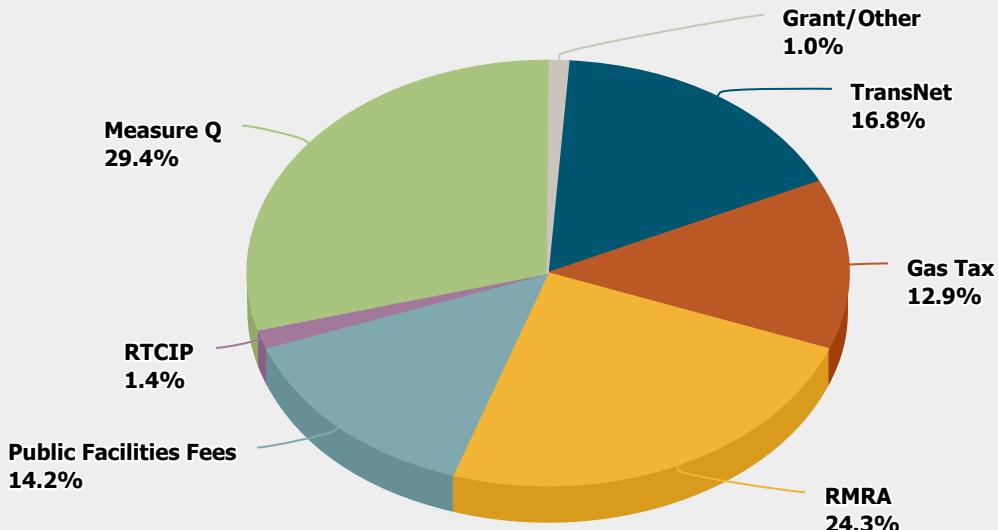
PROPOSED BUDGET APPROPRIATIONS:

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
CREEK DISTRICT						
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
TOTAL CREEK DISCTRICT		123,563,539	7,500,000	7,500,000	-	131,063,539
FACILITIES						
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
TOTAL FACILITIES		15,150,809	16,839,191	1,500,000	16,839,191	33,490,000
PARKS						
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
TOTAL PARKS		4,797,984	2,060,000	2,060,000	-	6,857,984
PLANNING						
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
GENERAL FUND (100)						
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
TOTAL GENERAL FUND (100)		16,565,138	(2,740,000)	(2,740,000)	-	13,825,138
GAS TAX FUND (200)						
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
TOTAL GAS TAX FUND (200)		8,180,000	11,500,000	3,144,575	8,900,000	20,224,575
TRAFFIC SAFETY FUND (201)						
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
TOTAL TRAFFIC SAFETY FUND (201)		142,084	350,000	350,000	-	492,084
CFD 98-02 (205)						
FC017	Discovery Lake Bridge Repair	-	-	400,000	-	400,000
TOTAL CFD 98-02 LIGHTING & LANDSCAPING FUND (205)		-	-	400,000	-	400,000
CDBG FUND (207)						
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
TOTAL CDBG FUND (207)		800,000	400,000	1,400,000	-	2,200,000
RMRA FUNDS (219)						
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
TOTAL RMRA FUNDS (219)		8,845,105	8,089,000	3,000,000	17,813,000	29,658,105
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
TOTAL PUBLIC FACILITIES FEES FUND (402)		57,215,096	2,722,750	2,322,750	9,900,000	69,437,846
TRANSNET - HIGHWAY FUNDS (403)						
88179	South Santa Fe - Smilax to Bosstick	580,000	-	-	-	580,000
TOTAL TRANSNET - HIGHWAY FUNDS (403)		580,000	-	-	-	580,000
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

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
TOTAL TRANSNET - STREETS FUNDS (404)		28,893,502	1,382,000	2,471,000	10,649,000	42,013,502

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
TOTAL REGIONAL TRANSPORTATION CONGESTION IMPROVEMENT PROGRAM (408)		9,312,156	529,000	529,000	993,000	10,834,156

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
TOTAL DEVELOPER CONTRIBUTION/IN-LIEU (410)		2,730,200	1,050,000	400,000	650,000	3,780,200

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
TOTAL GRANT/OTHER FUNDING (411)		55,817,745	-	-	-	55,817,745
TIF FUNDS (412)						
88179	South Santa Fe - Smilax to Bosstick	82,000	-	-	-	82,000
TOTAL TIF FUNDS (412)		82,000	-	-	-	82,000
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
TOTAL SUCCESSOR AGENCY NO. 2 BOND (560552)		15,463,312	-	-	-	15,463,312
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
TOTAL SUCCESSOR AGENCY NO. 3 BOND (560553)		25,092,285	-	-	-	25,092,285
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
TOTAL FACILITIES REPLACEMENT/REHABILITATION FUND (603)		350,000	350,000	350,000	-	700,000
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
TOTAL INFRASTRUCTURE FUNDS (604)		1,654,649	200,000	200,000	-	1,854,649
MEASURE Q FUND (606)						
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
TOTAL MEASURE Q FUND (606)		-	26,589,191	7,250,000	20,339,191	27,589,191
FORMER SAN MARCOS REDEVELOPMENT AGENCY (943)						
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
TOTAL FORMER SAN MARCOS REDEVELOPMENT AGENCY (943)		4,177,238	-	-	-	4,177,238
TOTAL CIP		\$ 235,900,510	\$ 50,421,941	\$ 19,077,325	\$ 69,244,191	\$ 324,222,026





CAPITAL IMPROVEMENT PROJECT - PLANNING

Public Facility Financing Plan Update

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
84003	Planning	Improvement	Summer 2026	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2015-16	Design	\$625,000	N/A	

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.



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation		FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
		Planned	Planned	Planned	Planned	Planned	Planned	
Funding Source Summary								
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
Totals	\$ 625,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625,000
Total Project Cost								\$ 625,000



CAPITAL IMPROVEMENT PROJECT - STREETS

Woodland Parkway Hwy 78 Interchange and Barham Drive Widening

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
88005	Streets	Improvement	Summer 2027	Development Services/ Caltrans
Initial Funding Year	Project Phase	Total Project Cost		RTIP Project Code
FY 2010-11	Design	\$17,419,943		SM24

Project Description:

This project includes reconstruction of the State Route 78 overcrossing at Woodland Parkway, reconfiguration of on/off ramps, widening and realigning portions of Woodland Parkway, Barham Drive, and Rancheros Drive. Caltrans has assumed design and construction services, completing this project and future funding amounts, as well as the total project cost, are still being determined based on ongoing discussions between agencies.



Budget & Expense Summary:

Prior Approved Budget:	\$ 17,419,943
Budget Appropriation Increase/(Decrease):	\$ -
FY25-26 Budget:	\$ 17,419,943
Expended/Encumbered as of June 30, 2025	\$ 11,481,947
Available Budget as of June 30, 2025	\$ 5,937,996

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



CAPITAL IMPROVEMENT PROJECT - STREETS

South Santa Fe - Smilax to Bosstick

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
88179	Streets	Improvement	Summer 2027	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2007-08	Design		\$7,424,808	SM22

Project Description:

This project will reconfigure and signalize the existing roadway intersection at Smilax Road and South Santa Fe Road. This project will also widen South Santa Fe in the westbound (towards Vista) direction. This project will enhance the traffic operations and wellbeing of motorists at the intersection.



Budget & Expense Summary:

Prior Approved Budget:	\$ 7,424,808
Budget Appropriation Increase/(Decrease):	\$ -
FY25-26 Budget:	\$ 7,424,808
Expended/Encumbered as of June 30, 2025	\$ 4,468,378
Available Budget as of June 30, 2025	\$ 2,956,430

	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27				FY 2027-28				FY 2028-29				FY 2029-30				Total
			Planned																
Funding Source Summary																			
SA No. 3 Bond Proceeds	\$ 287,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287,466		
Former SM Redev. Agency	\$ 3,316,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,316,458		
Gas Tax	\$ 1,670,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,670,000		
Traffic Safety	\$ 4,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,284		
PFF (Cir Streets)	\$ 1,176,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,176,444		
TransNet Highway	\$ 580,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 580,000		
TransNet LSI	\$ 308,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 308,156		
TIF Funds	\$ 82,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,000		
Totals	\$ 7,424,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,424,808		
Total Project Cost																	\$ 7,424,808		



CAPITAL IMPROVEMENT PROJECT - STORM DRAINS

Channel Widening South of Grand Avenue

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
88214	Storm Drains	Improvement	Winter 2026	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2011-12	Post-Construction		\$4,711,261	N/A

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		FY 2027-28		FY 2028-29		FY 2029-30		Total
			Planned								
Funding Source Summary											
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	
Totals	\$ 4,711,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,711,261	
Total Project Cost										\$ 4,711,261	



CAPITAL IMPROVEMENT PROJECT - CREEK DISTRICT

San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
88263	Creek District	Improvement	Summer 2025	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2012-13	Construction		\$33,384,192	SM56

Project Description:

This grant-funded project will construct a 500-foot long 2-lane bridge along Bent Avenue over San Marcos Creek from Discovery Street to north of the future Creekside Drive. The project will include sidewalks, a multi-use trail, bicycle lanes, and safety lighting. The new bridge will replace the existing low water crossing, which is inadequate to convey flows during storm events resulting in local flooding and blocked access for emergency vehicles.

Budget & Expense Summary:

Prior Approved Budget:	\$ 33,384,192
Budget Appropriation Increase/(Decrease):	\$ -
FY25-26 Budget:	\$ 33,384,192
Expended/Encumbered as of June 30, 2025	\$ 30,177,166
Available Budget as of June 30, 2025	\$ 3,207,026



Funding Source Summary	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27				FY 2027-28				FY 2028-29				FY 2029-30				Total
			Planned																
Developer Deposit	\$ 124,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,700			
Federal HBP Funds	\$ 19,561,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,561,943			
Other Agency	\$ 1,080,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,080,740			
PFF (Cir Streets)	\$ 24,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,708			
TransNet LSI	\$ 2,324,723	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,324,723			
SA No. 2 Bond Proceeds	\$ 3,042,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,042,156			
SA No. 3 Bond Proceeds	\$ 7,225,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,225,222			
Totals	\$ 33,384,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,384,192			
Total Project Cost																	\$ 33,384,192		



CAPITAL IMPROVEMENT PROJECT - CREEK DISTRICT

San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
88264	Creek District	Improvement	Summer 2025	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2012-13	Construction		\$46,767,021	SM32

Project Description:

This grant-funded project will construct a 445-foot long 4-lane bridge along Via Vera Cruz over San Marcos Creek from Discovery Street to north of the future Creekside Drive. The Project will include sidewalks, a multi-use trail, bicycle lanes and safety lighting. The new bridge will replace an existing timber bridge, which is inadequate during storm events resulting in local flooding and blocked access for emergency vehicles and will improve pedestrian safety.

Budget & Expense Summary:

Prior Approved Budget:	\$ 45,267,021
Budget Appropriation Increase/(Decrease):	\$ 1,500,000
FY25-26 Budget:	\$ 46,767,021
Expended/Encumbered as of June 30, 2025	\$ 45,644,876
Available Budget as of June 30, 2025	\$ 1,122,145



Funding Source Summary	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
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
Totals	\$ 45,267,021	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 46,767,021
Total Project Cost							\$ 46,767,021



CAPITAL IMPROVEMENT PROJECT - CREEK DISTRICT

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

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
88265	Creek District	Creek District	Summer 2025	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2012-13	Construction		\$16,829,207	SM31

Project Description:

This project will widen Discovery Street to a 4-lane secondary arterial and install a levee from Via Vera Cruz to Bent Avenue. In addition, it will raise the intersections at Bent Avenue and Discovery Street approximately 8 feet. The goal is to implement a general mobility element and allow the construction of the bridge abutments at Bent and Via Vera Cruz. The bridges at Bent and Via Vera Cruz will be constructed concurrently with this project.

Budget & Expense Summary:

Prior Approved Budget:	\$ 15,829,207
Budget Appropriation Increase/(Decrease):	\$ 1,000,000
FY25-26 Budget:	\$ 16,829,207
Expended/Encumbered as of June 30, 2025	\$ 16,828,453
Available Budget as of June 30, 2025	\$ 754



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
Funding Source Summary							
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
Totals	\$ 15,829,207	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 16,829,207
Total Project Cost							\$ 16,829,207



CAPITAL IMPROVEMENT PROJECT - CREEK DISTRICT

San Marcos Creek Specific Plan: Creekside Drive and Pad Grading

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
88505	Creek District	Improvement	Summer 2025	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2012-13	Construction		\$12,092,817	SM48

Project Description:

This project will construct a development pad and grade the promenade along the north side of San Marcos Creek from west of Via Vera Cruz to east of Bent Avenue. The project will fill part of the north bank between Via Vera Cruz and Bent Avenue and raise the bank approximately 2 feet above 100-year flood elevation. The project is necessary to channelize the water flow and allows the construction of the north abutments for Bent Avenue Bridge and Via Vera Cruz Bridge.

Budget & Expense Summary:

Prior Approved Budget:	\$ 11,592,817
Budget Appropriation Increase/(Decrease):	\$ 500,000
FY25-26 Budget:	\$ 12,092,817
Expended/Encumbered as of June 30, 2025	\$ 11,654,879
Available Budget as of June 30, 2025	\$ 437,938



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
Funding Source Summary							
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
Totals	\$ 11,592,817	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 12,092,817
Total Project Cost							\$ 12,092,817



CAPITAL IMPROVEMENT PROJECT - CREEK DISTRICT

San Marcos Creek Specific Plan: Promenade Construction

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
88507	Creek District	Improvement	Summer 2025	Development Services
Initial Funding Year	Project Phase	Total Project Cost		RTIP Project Code
FY 2012-13	Construction	\$5,544,185		N/A

Project Description:

This project will construct the pedestrian promenade on both sides of San Marcos Creek from west of Via Vera Cruz to east of Bent Avenue. It will provide a pedestrian connection on both sides of the creek linking with Bent Avenue Bridge and Via Vera Cruz Bridge. Additionally, the promenade will provide multi-use space intended to maximize public enjoyment of the area's natural resources while restoring the natural habitat surrounding San Marcos Creek.



Budget & Expense Summary:

Prior Approved Budget:	\$ 4,544,185
Budget Appropriation Increase/(Decrease):	\$ 1,000,000
FY25-26 Budget:	\$ 5,544,185
Expended/Encumbered as of June 30, 2025	\$ 5,408,730
Available Budget as of June 30, 2025	\$ 135,455

	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
Funding Source Summary							
City In-Kind Contribution	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Developer Deposit	\$ 1,430,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,430,000
Prop 84 - River Parkway Grant	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
SA No. 2 Bond Proceeds	\$ 1,740,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,740,015
SA No. 3 Bond Proceeds	\$ 317,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 317,430
Measure Q Fund	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Former SM Redev. Agency	\$ 1,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,740
Totals	\$ 4,544,185	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 5,544,185
Total Project Cost							\$ 5,544,185



CAPITAL IMPROVEMENT PROJECT - CREEK DISTRICT

San Marcos Creek Specific Plan: Environmental Habitat and Mitigation

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
88529	Creek District	Improvement	Summer 2030	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2013-14	Construction		\$16,446,117	N/A

Project Description:

This project will provide approximately 64 acres of wetland habitat including establishment, enhancement, and preservation at San Marcos Creek from Discovery Street to Echo Lane. The project will be maintained in perpetuity according to the environmental permit requirements (401 San Diego Water Board, 404 Army Corps of Engineers, and 1602 California Department of Fish and Wildlife) for the San Marcos Creek Specific Plan development.

Budget & Expense Summary:

Prior Approved Budget:	\$ 12,946,117
Budget Appropriation Increase/(Decrease):	\$ 3,500,000
FY25-26 Budget:	\$ 16,446,117
Expended/Encumbered as of June 30, 2025	\$ 16,282,985
Available Budget as of June 30, 2025	\$ 163,132



Funding Source Summary	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
SA No. 2 Bond Proceeds	\$ 3,982,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,982,800
SA No. 3 Bond Proceeds	\$ 5,816,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,816,714
Measure Q Fund	\$ -	\$ 3,500,000	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000
SANDAG Land Deed	\$ 1,937,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,937,803
PFF (HC)	\$ 1,208,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,208,800
Totals	\$ 12,946,117	\$ 3,500,000	\$ -	\$ -	\$ -	\$ -	\$ 16,446,117
Total Project Cost							\$ 16,446,117



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:

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



CAPITAL IMPROVEMENT PROJECT - FACILITIES

Fire Station 3 Upgrades & Mechanical Ventilation

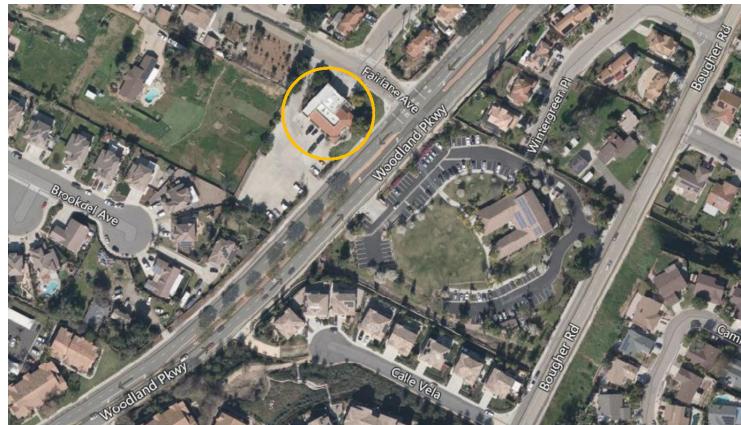
Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
FC010	Facilities	Improvement	Summer 2025	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2021-22	Design		\$2,250,000	N/A

Project Description:

The project includes a reworking of the interior of Fire Station #3 to better utilize the existing space and may include a minor building addition, the addition of mechanical ventilation in the apparatus bays, site security fencing, and minor parking lot changes to accommodate public and ADA accessibility needs. This project will also include the installation of ventilations for apparatus bays at all existing stations.

Budget & Expense Summary:

Prior Approved Budget:	\$ 2,250,000
Budget Appropriation Increase/(Decrease):	\$ -
FY25-26 Budget:	\$ 2,250,000
Expended/Encumbered as of June 30, 2025	\$ 427,236
Available Budget as of June 30, 2025	\$ 1,822,764



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
Funding Source Summary							
Grant/Other	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Infrastructure Replacement/							
Rehab	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Totals	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000
Total Project Cost							\$ 2,250,000



CAPITAL IMPROVEMENT PROJECT - FACILITIES

Clarifier Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
FC014	Facilities	Improvement	Winter 2025	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY2022-23	Design	\$800,000	N/A	

Project Description:

This project will replace the clarifier at Public Works which is reaching the end of its useful life.



Budget & Expense Summary:

Prior Approved Budget:	\$ 800,000
Budget Appropriation Increase/(Decrease):	\$ -
FY25-26 Budget:	<u>\$ 800,000</u>
 Expended/Encumbered as of June 30, 2025	 \$ 621,782
Available Budget as of June 30, 2025	<u>\$ 178,218</u>

	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27		FY 2027-28		FY 2028-29		FY 2029-30		Total
			Planned								
Funding Source Summary											
Other Agency	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Infrastructure Replacement/ Rehab	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Totals	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000
Total Project Cost											\$ 800,000



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



CAPITAL IMPROVEMENT PROJECT - FACILITIES

Meyer-Doran House Restoration

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
FC018	Facilities	Maintenance	Fall 2026	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2024-25	Maintenance	\$230,000	N/A	

Project Description:

This project would perform restoration on the Meyer-Doran house as part of its permits related to the Creek Specific Plan.

Budget & Expense Summary:

Prior Approved Budget:	\$ 230,000
Budget Appropriation Increase/(Decrease):	\$ -
FY25-26 Budget:	<u>\$ 230,000</u>
 Expended/Encumbered as of June 30, 2025	 \$ -
Available Budget as of June 30, 2025	<u>\$ 230,000</u>



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
Funding Source Summary							
PFF (HC)	\$ 130,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 230,000
Totals	\$ 130,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 230,000
Total Project Cost							\$ 230,000



CAPITAL IMPROVEMENT PROJECT - FACILITIES

Senior Center HVAC/Cool Zone

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
FC019	Facilities	Maintenance	Fall 2025	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2024-25	Maintenance		\$1,100,000	N/A

Project Description:

This project would update the HVAC of the Senior Activity Center and allow for a cool zone to be established.

Budget & Expense Summary:

Prior Approved Budget:	\$ 1,100,000
Budget Appropriation Increase/(Decrease):	\$ -
FY25-26 Budget:	\$ 1,100,000
Expended/Encumbered as of June 30, 2025	\$ -
Available Budget as of June 30, 2025	\$ 1,100,000



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27		FY 2027-28		FY 2028-29		FY 2029-30		Total
			Planned								
Funding Source Summary											
CDBG	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Facilities Replacement/Rehab	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Totals	\$ 100,000	\$ 1,000,000	\$ -	\$ 1,100,000							
Total Project Cost											\$ 1,100,000



CAPITAL IMPROVEMENT PROJECT - FACILITIES

Fire Station 1 HVAC Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
FC020	Facilities	Improvement	Summer 2025	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2024-25	Design		\$2,750,000	N/A

Project Description:

Emergency replacement of the HVAC unit at Fire Station 1.

Budget & Expense Summary:

Prior Approved Budget:	\$ 2,750,000
Budget Appropriation Increase/(Decrease):	\$ -
FY25-26 Budget:	\$ 2,750,000
Expended/Encumbered as of June 30, 2025	\$ -
Available Budget as of June 30, 2025	\$ 2,750,000



	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
Funding Source Summary							
General Fund	\$ 2,750,000	\$ (2,750,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Measure Q Fund	\$ -	\$ 2,750,000	\$ -	\$ -	\$ -	\$ -	\$ 2,750,000
Totals	\$ 2,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,750,000
Total Project Cost							\$ 2,750,000



CAPITAL IMPROVEMENT PROJECT - FACILITIES

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:

Prior Approved Budget:	\$ 8,160,809
Budget Appropriation Increase/(Decrease):	\$ 16,839,191
FY25-26 Budget:	\$ 25,000,000
Expended/Encumbered as of June 30, 2025	\$ -
Available Budget as of June 30, 2025	\$ 25,000,000



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
Funding Source Summary							
General Fund	\$ 8,160,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,160,809
Measure Q Fund	\$ -	\$ -	\$ 8,439,191	\$ 8,200,000	\$ 200,000	\$ -	\$ 16,839,191
Totals	\$ 8,160,809	\$ -	\$ 8,439,191	\$ 8,200,000	\$ 200,000	\$ -	\$ 25,000,000
Total Project Cost							\$ 25,000,000



CAPITAL IMPROVEMENT PROJECT - PARKS

Rancho Coronado Park Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PK006	Parks	Improvement	Summer 2026	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2019-20	Construction		\$1,981,500	N/A

Project Description:

This project will plan and construct a portion of the Rancho Coronado Park.



Budget & Expense Summary:

Prior Approved Budget:	\$ 1,831,500
Budget Appropriation Increase/(Decrease):	\$ 150,000
FY25-26 Budget:	\$ 1,981,500
Expended/Encumbered as of June 30, 2025	\$ 1,929,299
Available Budget as of June 30, 2025	\$ 52,201

	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
Funding Source Summary							
PFF (Parks/Trails)	\$ 350,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Developer Deposit	\$ 141,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,500
SA No. 3 Bond Proceeds	\$ 1,340,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,340,000
Totals	\$ 1,831,500	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 1,981,500
Total Project Cost							\$ 1,981,500



CAPITAL IMPROVEMENT PROJECT - PARKS

Richmar Park Phase 2

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PK008	Parks	Improvement	Fall 2025	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2019-20	Not Started		\$1,200,000	N/A

Project Description:

This project will construct the remainder of Richmar Park including a shade structure, mini-pitch, sidewalk and landscaping.

Budget & Expense Summary:

Prior Approved Budget: \$ 800,000

Budget Appropriation Increase/(Decrease): \$ 400,000

FY25-26 Budget: \$ 1,200,000

Expended/Encumbered as of June 30, 2025 \$ 330,547

Available Budget as of June 30, 2025 \$ 869,453



Funding Source Summary	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
CDBG	\$ 800,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000
Totals	\$ 800,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000
Total Project Cost							\$ 1,200,000



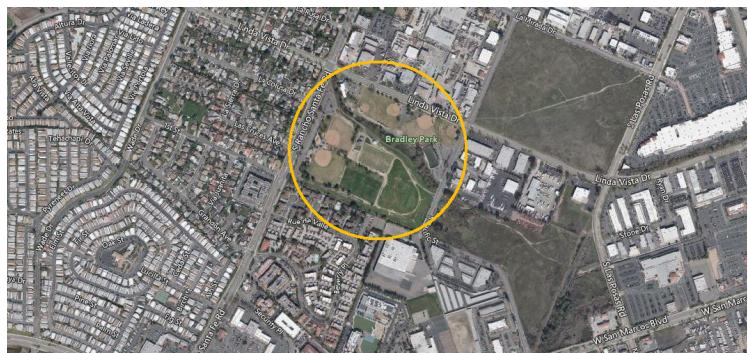
CAPITAL IMPROVEMENT PROJECT - PARKS

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:

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

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

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



CAPITAL IMPROVEMENT PROJECT - PARKS

Bradley Park Lighting Upgrades

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PK011	Parks	Improvement	Summer 2026	Public Works
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2025-25	Design	\$850,000	N/A	

Project Description:

This project will be funded by the HUD Economic Development Initiative Community Project Funding Grant. The funds will be used to replace and improve lighting at Bradley Park, including the installation of new fixtures and upgrades of existing fixtures.

Budget & Expense Summary:

Prior Approved Budget:	\$ 850,000
Budget Appropriation Increase/(Decrease):	\$ -
FY25-26 Budget:	<u>\$ 850,000</u>
 Expended/Encumbered as of June 30, 2025	\$ 5,457
Available Budget as of June 30, 2025	<u>\$ 844,543</u>





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	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
Funding Source Summary							
PFF (Parks/Trails)	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Totals	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Total Project Cost							\$ 1,500,000



CAPITAL IMPROVEMENT PROJECT - PLANNING

General Plan Update

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL001	Planning	Forward Planning	Spring 2026	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2019-20	Design	\$971,809	N/A	

Project Description:

This project will update the General Plan and will include the development of implementation documents including but not limited to zoning ordinance, master plans, policy documents, etc.





CAPITAL IMPROVEMENT PROJECT - PLANNING

Trash Amendment

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL004	Planning	Improvement	Fall 2025	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY2021-22	Not Started	\$250,000	N/A	

Project Description:

The project includes an evaluation of possible locations for full capture trash facilities as part of the City's strategy to reduce trash as required by the MS4 permit.



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
Funding Source Summary							
Facilities Replacement/Rehab	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Totals	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Total Project Cost							\$ 250,000



CAPITAL IMPROVEMENT PROJECT - PLANNING

EV Grant Program

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL005	Planning	Sustainability	Annual	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY2022-23	Ongoing	\$450,000	N/A	

Project Description:

This program will grant programs in conformance with the Climate Action Plan to qualified individuals whom have installed Electric-Vehicle chargers.



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
Funding Source Summary							
General Fund	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Totals	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Total Project Cost							\$ 450,000



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

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



CAPITAL IMPROVEMENT PROJECT - PLANNING

Creek Specific Plan Amendment

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL007	Planning	Forward Planning	Summer 2026	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2024-25	Forward Planning		\$740,000	N/A

Project Description:

This project would update the Creek Specific plan.



Budget & Expense Summary:

Prior Approved Budget:	\$ 730,000
Budget Appropriation Increase/(Decrease):	\$ 10,000
FY25-26 Budget:	\$ 740,000
Expended/Encumbered as of June 30, 2025	\$ 653,455
Available Budget as of June 30, 2025	\$ 86,545

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



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.





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



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



CAPITAL IMPROVEMENT PROJECT - PLANNING

Discovery Lake Plan and Restoration

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL011	Planning	Planning	Spring 2026	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2025-26	Pre-Design	\$200,000	N/A	

Project Description:

Proposed project would investigate solutions to the existing reduction of lake surface area. Project would propose subsequent restoration of the lake, removal of invasive plants, and repair of existing dock.



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
Funding Source Summary						
Infrastructure Replacement/						
Rehab	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Totals	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Total Project Cost						\$ 200,000



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.





CAPITAL IMPROVEMENT PROJECT - STREETS

Mission/Mulberry Drainage Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST004	Streets	Improvement	Fall 2027	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2018-19	Design		\$6,500,000	N/A

Project Description:

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.



Budget & Expense Summary:

Prior Approved Budget:	\$ 6,500,000
Budget Appropriation Increase/(Decrease):	\$ -
FY25-26 Budget:	\$ 6,500,000
Expended/Encumbered as of June 30, 2025	\$ 292,754
Available Budget as of June 30, 2025	\$ 6,207,246

	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
Funding Source Summary							
PFF (FC)	\$ 1,864,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,864,132
Totals	\$ 1,864,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,864,132
Future Years							\$ 4,635,868
Total Project Cost							\$ 6,500,000



CAPITAL IMPROVEMENT PROJECT - STREETS

San Marcos Boulevard Reconstruction

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST005	Streets	Improvement	Fall 2027	Development Services
Initial Funding Year		Project Phase		Total Project Cost
FY 2018-19		Not Started		\$11,600,000
RTIP Project Code				
SM64				

Project Description:

This project includes the reconstruction of San Marcos Blvd. from Grand Ave. to Rancho Santa Fe Rd., including the removal and replacement of deteriorated pavement, removal of pavers at intersections, the installation of new signals throughout the corridor, update of pedestrian ramps for ADA compliance, and the replacement of damaged and uplifted curbs, gutters, and sidewalks.

Budget & Expense Summary:

Prior Approved Budget:	\$ 11,600,000
Budget Appropriation Increase/(Decrease):	\$ -
FY25-26 Budget:	<u>\$ 11,600,000</u>
 Expended/Encumbered as of June 30, 2025	 \$ 708,277
Available Budget as of June 30, 2025	<u>\$ 10,891,723</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
Funding Source Summary							
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
Totals	\$ 10,600,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 11,600,000
Total Project Cost							\$ 11,600,000



CAPITAL IMPROVEMENT PROJECT - STREETS

Discovery Street from Craven to Twin Oaks Valley Road

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST007	Streets	Improvement	Fall 2025	Development Services/ Developer
Initial Funding Year	Project Phase	Total Project Cost		RTIP Project Code
FY 2018-19	Construction	\$21,570,000		SM42

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
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	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
Funding Source Summary							
RTCIP	\$ 1,974,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,974,028
PFF (Cir Streets)	\$ 6,132,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,132,122
PFF (SR78)	\$ 13,463,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,463,850
Totals	\$ 21,570,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,570,000
Total Project Cost							\$ 21,570,000



CAPITAL IMPROVEMENT PROJECT - STREETS

Twin Oaks Valley Road & Barham Drive Improvements

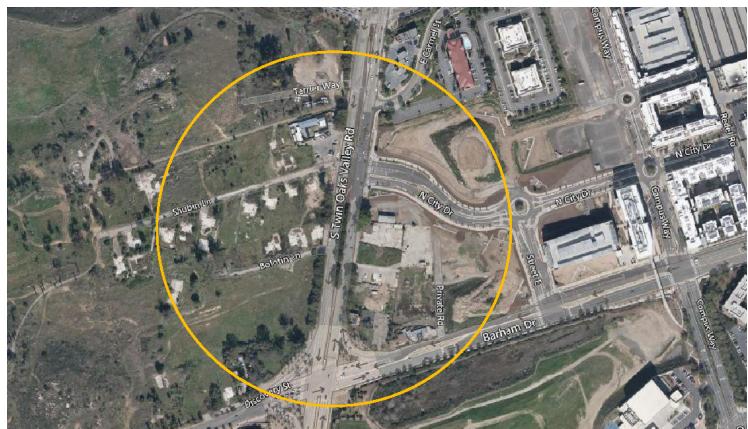
Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST008	Streets	Improvement	Fall 2025	Development Services/ Developer
Initial Funding Year		Project Phase		RTIP Project Code
FY 2018-19		Construction		SM69

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:	\$ 8,870,000
Budget Appropriation Increase/(Decrease):	\$ (737,250)
FY25-26 Budget:	<u>\$ 8,132,750</u>
Expended/Encumbered as of June 30, 2025	\$ 7,963,634
Available Budget as of June 30, 2025	\$ 169,116



	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
Funding Source Summary							
General Fund	\$ 4,182,169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,182,169
PFF (SR78)	\$ 4,687,831	\$ (737,250)	\$ -	\$ -	\$ -	\$ -	\$ 3,950,581
Totals	\$ 8,870,000	\$ (737,250)	\$ -	\$ -	\$ -	\$ -	\$ 8,132,750
Total Project Cost							\$ 8,132,750



CAPITAL IMPROVEMENT PROJECT - STREETS

Annual Surface Seal Project FY24-FY27

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST011	Streets	Maintenance	Fall 2027	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2022-23	Not Started		\$15,000,000	SM72

Project Description:

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 2024 through Fiscal Year 2027.

Budget & Expense Summary:

Prior Approved Budget:	\$ 16,000,000
Budget Appropriation Increase/(Decrease):	\$ (1,000,000)
FY25-26 Budget:	\$ 15,000,000
Expended/Encumbered as of June 30, 2025	\$ 4,103,777
Available Budget as of June 30, 2025	\$ 10,896,223



Funding Source 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
Gas Tax	\$ 357,000	\$ 1,144,575	\$ -	\$ -	\$ -	\$ -	\$ 1,501,575
RMRA	\$ 6,404,551	\$ 2,000,000	\$ 1,715,000	\$ -	\$ -	\$ -	\$ 10,119,551
TransNet LSI	\$ 1,093,874	\$ -	\$ 2,285,000	\$ -	\$ -	\$ -	\$ 3,378,874
Totals	\$ 7,855,425	\$ 3,144,575	\$ 4,000,000	\$ -	\$ -	\$ -	\$ 15,000,000
Total Project Cost							\$ 15,000,000



CAPITAL IMPROVEMENT PROJECT - STREETS

Olive Street Bridge

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST012	Streets	Improvement	Fall 2027	Development Services
Initial Funding Year	Project Phase	Total Project Cost		RTIP Project Code
FY2021-22	Not Started	\$2,500,000		SM74

Project Description:

This project is the replacement of an existing timber bridge identified as structurally deficient by Caltrans with a new structure.



Budget & Expense Summary:

Prior Approved Budget:	\$ 2,500,000
Budget Appropriation Increase/(Decrease):	\$ -
FY25-26 Budget:	\$ 2,500,000
 Expended/Encumbered as of June 30, 2025	 \$ 1,503
Available Budget as of June 30, 2025	\$ 2,498,497

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



CAPITAL IMPROVEMENT PROJECT - STREETS

Sycamore Drive Street Improvements

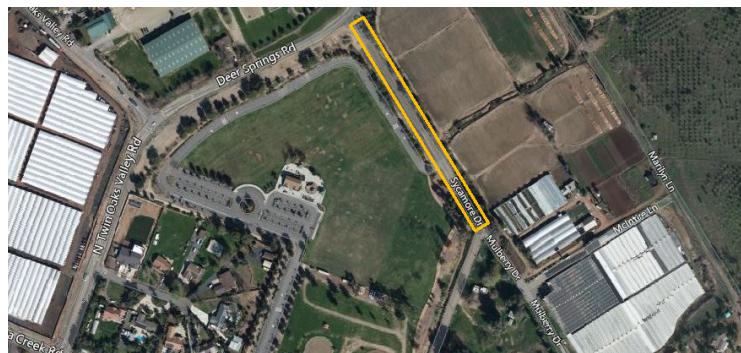
Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST013	Streets	Improvement	Fall 2025	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2021-22	Not Started		\$1,050,000	N/A

Project Description:

This project will replace the existing restroom which is reaching the end of its serviceable life and is overutilized.

Budget & Expense Summary:

Prior Approved Budget:	\$ 1,050,000
Budget Appropriation Increase/(Decrease):	\$ -
FY25-26 Budget:	\$ 1,050,000
Expended/Encumbered as of June 30, 2025	\$ 691,948
Available Budget as of June 30, 2025	\$ 358,052



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
Funding Source Summary							
Gas Tax	\$ 1,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,050,000
Totals	\$ 1,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,050,000
Total Project Cost							\$ 1,050,000



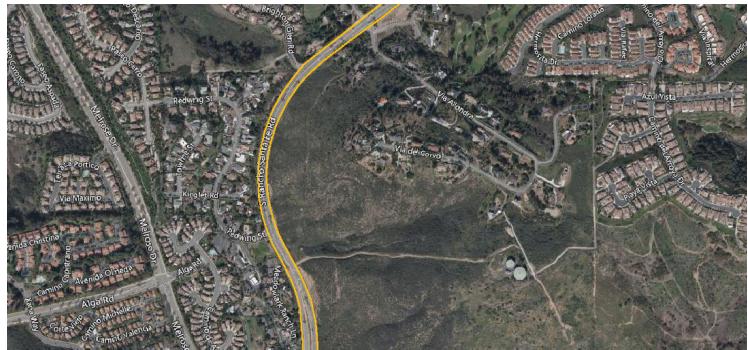
CAPITAL IMPROVEMENT PROJECT - STREETS

Rancho Santa Fe Pavement Restoration

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST014	Streets	Improvement	Fall 2026	Development Services
Initial Funding Year	Project Phase	Total Project Cost		RTIP Project Code
FY2022-23	Not Started	\$5,600,000		SM75

Project Description:

The project will rehabilitate the pavement on Rancho Santa Fe from approximately Melrose to Island Drive.



Budget & Expense Summary:

Prior Approved Budget:	\$ 5,600,000
Budget Appropriation Increase/(Decrease):	\$ -
FY25-26 Budget:	\$ 5,600,000
 Expended/Encumbered as of June 30, 2025	 \$ 5,447,677
Available Budget as of June 30, 2025	\$ 152,323

	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
Funding Source Summary							
RMRA	\$ 2,440,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,440,554
Other Agency	\$ 159,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,446
TransNet LSI	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
Totals	\$ 5,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,600,000
Total Project Cost							\$ 5,600,000



CAPITAL IMPROVEMENT PROJECT - STREETS

Curb, Gutter & Sidewalk FY 27- FY 30

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST015	Streets	Improvement	Annual	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY2026-27	Not Started	\$400,000	N/A	

Project Description:

This project will install, replace and repair curb gutter and sidewalk throughout the City.

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
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	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	
			Planned	Planned	Planned	Planned	Total
Funding Source Summary							
Gas Tax	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
Totals	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
Total Project Cost							\$ 400,000



CAPITAL IMPROVEMENT PROJECT - STREETS

Annual Surface Seal Project FY28-FY31

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST018	Streets	Maintenance	Annual	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2024-25	Maintenance		\$20,000,000	SM76

Project Description:

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.

Budget & Expense Summary:

Prior Approved Budget:	\$ 20,000,000
Budget Appropriation Increase/(Decrease):	\$ -
FY25-26 Budget:	\$ 20,000,000
Expended/Encumbered as of June 30, 2025	\$ -
Available Budget as of June 30, 2025	\$ 20,000,000



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
Funding Source Summary							
RMRA	\$ -	\$ -	\$ -	\$ 2,625,000	\$ 2,518,000	\$ 2,500,000	\$ 7,643,000
TransNet LSI	\$ -	\$ -	\$ -	\$ 2,375,000	\$ 2,482,000	\$ 2,500,000	\$ 7,357,000
Totals	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 15,000,000
Future Years							\$ 5,000,000
Total Project Cost							\$ 20,000,000



CAPITAL IMPROVEMENT PROJECT - STREETS

Inland Rail Trail/Mission Road Lighting Enhancement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST019	Streets	Improvement	Summer 2031	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2024-25	Improvement		\$1,000,000	N/A

Project Description:

This project would construct enhanced pedestrian lighting along Mission road in the Richmar Neighborhood along the inland rail trail.

Budget & Expense Summary:

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



Funding Source Summary	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27		FY 2027-28		FY 2028-29		FY 2029-30		Total
			Planned	Planned	Planned	Planned	Planned	Planned	Planned	Planned	
Measure Q Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 1,000,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 1,000,000
Total Project Cost											\$ 1,000,000



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



CAPITAL IMPROVEMENT PROJECT - STORM DRAINS

La Mirada Backbone Storm Drain

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST021	Storm Drains	Improvement	Summer 2028	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2024-25	Improvement		\$3,400,000	N/A

Project Description:

This project will construct a backbone storm drain between Las Posas and Rancho Santa Fe Road along La Mirada.

Budget & Expense Summary:

Prior Approved Budget:	\$ 3,400,000
Budget Appropriation Increase/(Decrease):	\$ -
FY25-26 Budget:	\$ 3,400,000
Expended/Encumbered as of June 30, 2025	\$ -
Available Budget as of June 30, 2025	\$ 3,400,000



	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
Funding Source Summary							
FFF (FC)	\$ 400,000	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ 3,400,000
Totals	\$ 400,000	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ 3,400,000
Total Project Cost							\$ 3,400,000



CAPITAL IMPROVEMENT PROJECT - STREETS

Roadway Rehabilitation Program Group 1

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST022	Streets	Improvement	Summer 2026	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2025-26	Pre-Design		\$3,500,000	SM77

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	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
Funding Source Summary							
Gas Tax	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
RMRA	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
TransNet LSI	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Totals	\$ -	\$ 3,500,000	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000
Total Project Cost							\$ 3,500,000



CAPITAL IMPROVEMENT PROJECT - STREETS

Roadway Rehabilitation Program Group 2

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST023	Streets	Improvement	Summer 2027	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2025-26	Pre-Design		\$4,000,000	SM78

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):	\$ 4,000,000
FY25-26 Budget:	\$ 4,000,000
Expended/Encumbered as of June 30, 2025	\$ -
Available Budget as of June 30, 2025	\$ 4,000,000



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



CAPITAL IMPROVEMENT PROJECT - STREETS

Roadway Rehabilitation Program Group 3

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST024	Streets	Improvement	Summer 2028	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2025-26	Pre-Design		\$4,500,000	SM79

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



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



CAPITAL IMPROVEMENT PROJECT - STREETS

Roadway Rehabilitation Program Group 4

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST025	Streets	Improvement	Summer 2030	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2025-26	Pre-Design		\$10,500,000	SM80

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):	\$ 10,500,000
FY25-26 Budget:	\$ 10,500,000
Expended/Encumbered as of June 30, 2025	\$ -
Available Budget as of June 30, 2025	\$ 10,500,000



Funding Source Summary	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
Gas Tax	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 4,000,000
RMRA	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 1,000,000	\$ 3,000,000
TransNet LSI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Measure Q Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,500,000	\$ 2,500,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,500,000	\$ 10,500,000
Total Project Cost							\$ 10,500,000



CAPITAL IMPROVEMENT PROJECT - TRAFFIC

Adaptive Traffic Control System/Citywide Traffic Study

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
TR005	Traffic	Improvement	Fall 2026	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2019-20	Design	\$576,800	N/A	

Project Description:

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

Budget & Expense Summary:

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

Expended/Encumbered as of June 30, 2025	\$ 183,394
Available Budget as of June 30, 2025	\$ 393,406



	Prior Budget Appropriation	FY 2025-26 Budget Appropriation	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
			Planned	Planned	Planned	Planned	
Funding Source Summary							
Traffic Safety	\$ 137,800	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 487,800
Developer Deposit	\$ 89,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,000
Totals	\$ 226,800	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 576,800
Total Project Cost							\$ 576,800



CAPITAL IMPROVEMENT PROJECT - TRAFFIC

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:

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

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





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:

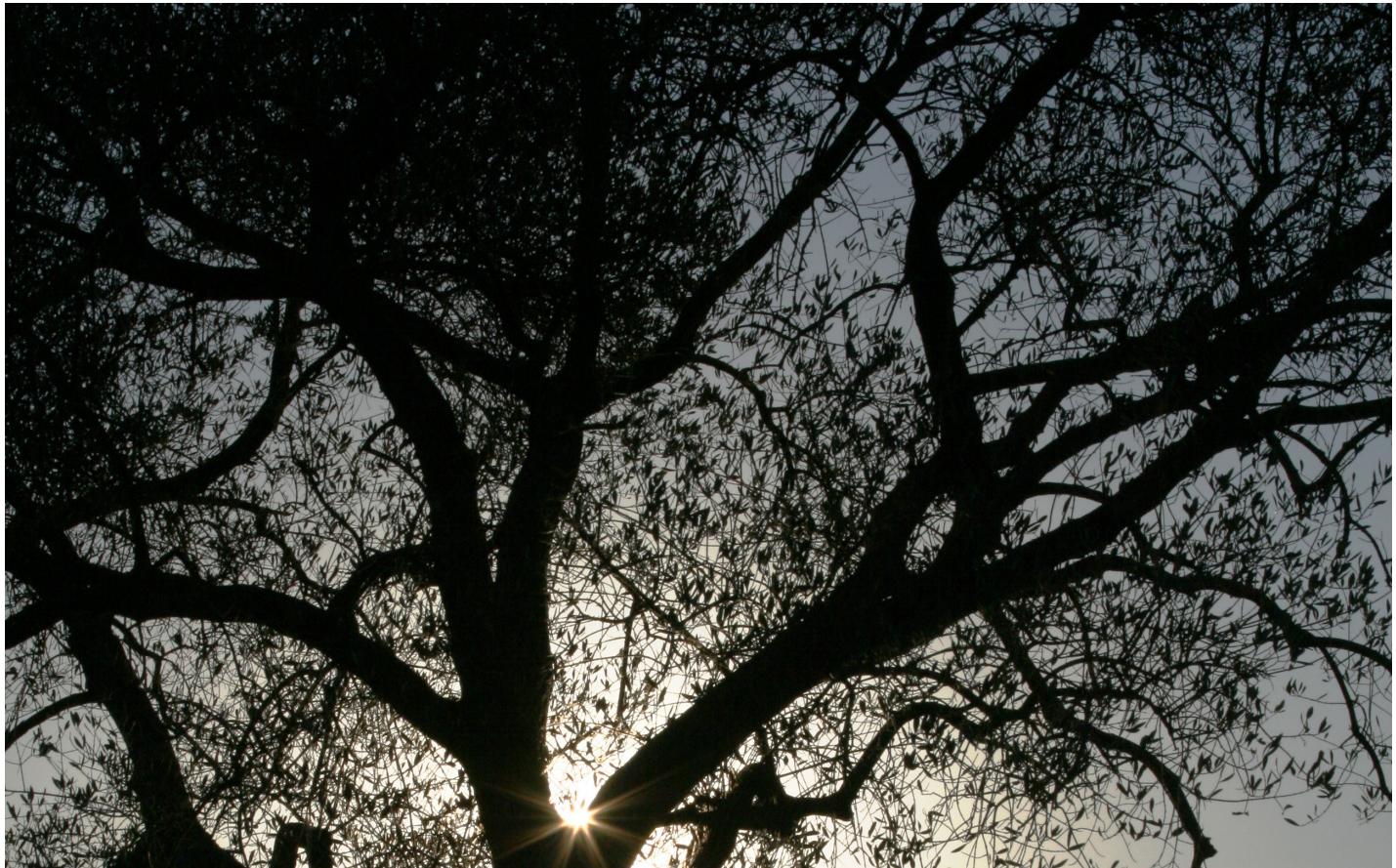
This project will install a new signal at Linda Vista and Grand Avenue.

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



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



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