



Regular City Council Meeting

Special San Marcos Successor Agency to the San Marcos Redevelopment Agency Meeting

Special San Marcos Successor Housing Agency to the San Marcos Redevelopment Agency Meeting

Regular Fire Protection District Meeting

Special San Marcos Public Financing Authority Meeting

Regular San Marcos Public Facilities Authority Meeting

Cell Phones: As a courtesy to others, please silence your cell phone or pager during the meeting and engage in conversations outside the Council Chambers.

Americans with Disabilities Act: If you need special assistance to participate in this meeting, please contact the City Clerk at (760) 744 1050, ext. 3145. Notification 48 hours in advance will enable the City to make reasonable arrangements to ensure accessibility to this meeting. Assisted listening devices are available for the hearing impaired. Please see the City Clerk if you wish to use this device.

Public Comment: If you wish to address the City Council, please complete a "Request to Speak" form. Forms are located at the rear of the Council Chambers. Be sure to indicate which item number you wish to address. Comments are limited to THREE minutes, unless you meet the requirements of a formal or informal organization and have registered your organization with the City Clerk in advance. Speakers are asked to fill out a "Request to Speak" form and hand it to staff, although provision of a name, address, or other identifying information is optional.

The Oral Communication segment of the agenda is for the purpose of allowing the public to address the City Council on any matter NOT listed on the agenda. Speakers are limited to one opportunity to address the Council under Oral Communications. The Oral Communication segment is split on the agenda and begins with a 15 minute timed segment during which the Council will hear as many speakers as possible. Upon the conclusion of the 15 minute timed segment, any remaining speakers will automatically be called during the continuation of the Oral Communication segment at the end of the agenda. Subject to very limited exceptions, the City Council is prohibited by state law from discussing or taking action on items NOT listed on the Agenda. However, they may refer the matter to staff for a future report and recommendation. If you wish to speak under "Oral Communications," please complete a "Request to Speak" form as noted above in advance of the start of that portion of the meeting.

Meeting Schedule and Broadcast Information: Regular City Council meetings are held on the second and fourth Tuesday of each month at 6:00 pm in the Council Chambers. City meetings are broadcast LIVE on San Marcos Community Television (SMTV) on Cox Channel 19, Time Warner Channel 24 and AT&T Channel 99. Meetings are also streamed live and archived online at www.sanmarcosca.gov.

Agenda related writings or documents provided to a majority of the City Council after distribution of the agenda packet will be available for public inspection at the time of distribution in the City Clerk Department located on the second floor of City Hall, 1 Civic Center Drive, San Marcos, CA during normal business hours. The same materials are also posted online at www.sanmarcos.net as time permits.

CALL TO ORDER**PLEDGE OF ALLEGIANCE****INVOCATION -****ROLL CALL****PROCLAMATIONS AND PRESENTATIONS**

- A. SMILE AWARD - COUNCILMEMBER MUSGROVE
- B. KIMBERLY AYERS RECOGNITION
- C. ECONOMIC DEVELOPMENT WEEK
- D. NATIONAL PUBLIC WORKS WEEK
- E. BIKE ANYWHERE DAY

CONSENT CALENDAR

Consent Calendar items are considered routine and will be approved by one motion, with no separate discussion prior to voting unless the public, staff, or Council Member(s) request that specific item(s) be removed from the Consent Calendar for separate discussion or action. Speaker slips for this category must be presented to the City Clerk at the start of the meeting. Speakers are limited to three minutes.

1. [26-2865](#) WAIVER OF TEXT. This item is to waive the reading of the text of all ordinances and resolutions introduced and adopted at this meeting. Ordinances and resolutions shall be introduced or adopted by title.
Recommendation: WAIVE
2. [26-2866](#) APPROVAL OF MINUTES
Recommendation: APPROVE the minutes of the City Council regular and special meeting on April 28, 2026.
Attachments: [04-28-2026S Budget Workshop](#)
[04-28-26R](#)
3. [26-2867](#) APPROVAL OF WARRANTS
Recommendation: APPROVE City Council, Successor Agency, and Fire Protection District warrants dated May 2026.
Attachments: [WARRANTS](#)

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4. [26-2864](#) RESOLUTION NO. 2026-9584 - ADOPTING POSITIONS ON LEGISLATION UNDER CONSIDERATION PURSUANT TO THE LEGISLATIVE PLATFORM
- Recommendation:** ADOPT a resolution taking a position on pending legislation in the California State Legislature that may have local impacts.
- Attachments:** [May 12 Reso - Legislation](#)
[AB 1821 Support](#)
5. [TMP-2428](#) RESOLUTION NO. FD 2026-379 - APPROVAL OF THE SAN MARCOS FIRE PROTECTION DISTRICT TO PARTICIPATE IN THE SAN DIEGO COUNTY FIRE MITIGATION FEE PROGRAM AND ADOPTION OF A FIVE-YEAR FIRE MITIGATION CAPITAL IMPROVEMENT PLAN
- Recommendation:** ADOPT a resolution of the San Marcos Fire Protection District Board of Directors authorizing continued participation in the San Diego County Fire Mitigation Fee Program and approving the Five-Year Fire Mitigation Capital Improvement Plan to utilize Fire Mitigation Fee Program revenue.
- Attachments:** [Fire Mitigation Fee Program Participation and Capital Improvement Plan Resolu](#)
[Attachment A - San Marcos Fire Protection Mitigation Capital Improvement Plan](#)
6. [TMP-2433](#) RESOLUTION NO. 2026-9585 - AWARDING A CONTRACT FOR AS NEEDED SPORTS FIELD RENOVATION SERVICES WITH DIAMOND DESIGNS, LLC, AND DELEGATING AUTHORITY TO THE CITY MANAGER TO NEGOTIATE, FINALIZE, AND EXECUTE THE CONTRACT AND ALL RELATED DOCUMENTS
- Recommendation:** ADOPT a resolution awarding a contract for as needed sports field renovation services to Diamond Designs, LLC in the amount not to exceed \$500,000.00 for a maximum of five (5) years, and delegating authority to the City Manager to negotiate, finalize, and execute the contract and all related documents.
- Attachments:** [Reso As Needed Sports Field Renovation Services - Final](#)
7. [TMP-2446](#) ORDINANCE NO. 2026-1578 - SECOND READING OF ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS, CALIFORNIA, ACTING AS THE LEGISLATIVE BODY OF IMPROVEMENT AREA NO. F-59 OF COMMUNITY FACILITIES DISTRICT NO. 98-02 (LIGHTING, LANDSCAPING, OPEN SPACE, AND PRESERVE MAINTENANCE), CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, AUTHORIZING THE LEVY OF SPECIAL TAXES IN SUCH COMMUNITY FACILITIES DISTRICT
- Recommendation:** ADOPT (Second Reading) of Ordinance No. 2026-1578 an ordinance of the City Council of the City of San Marcos, California, acting as the legislative body of Improvement Area No. F-59 of Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space, and Preserve Maintenance), City of San Marcos, County of San Diego, State of California, authorizing the levy of special taxes in such community facilities district.
- Attachments:** [Ordinance Authorizing Levy of Special Taxes](#)

8. [TMP-2447](#) RESOLUTION NO. 2026-9586 - ANNEXATION NO. 94 TO THE CITY OF SAN MARCOS COMMUNITY FACILITIES DISTRICT NO. 98-01 IMPROVEMENT AREA NO. 1 (POLICE ONLY)

Recommendation: ADOPT resolution certifying the results of the elections and annexing the properties listed on the following page to Community Facilities District No. 98-01 IA No. 1 (Police Only).

Attachments: [Resolution Certifying and Adding Property - CFD 98-01 IA 1 Annexation #94](#)
[Attachment 2 - Exhibit A – Certificate of Election Official](#)
[Attachment 4 - Aerial Maps](#)
[Attachment 3 - Exhibit B - Boundary Map](#)
[Rate and Method of Apportionment of Special Tax for CFD No. 98-01 IA1](#)

9. [TMP-2448](#) RESOLUTION NO. 2026-9587 - ANNEXATION NO. 162 TO THE CITY OF SAN MARCOS COMMUNITY FACILITIES DISTRICT NO. 98-02 (LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE)

Recommendation: ADOPT resolution certifying the results of the elections and annexing the properties listed on the following page to Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space and Preserve Maintenance).

Attachments: [Resolution Certifying and Adding Property CFD 98-02 Citywide Annexation #16:](#)
[Attachment 2 - Exhibit A – Certificate of Election Official](#)
[Attachment 3 - Exhibit B - Boundary Map](#)
[Attachment 4 - Aerial Maps](#)
[Rate and Method of Apportionment of Special Tax for CFD No. 98-02](#)

10. [TMP-2449](#) RESOLUTION NO. FD 2026-380 - ANNEXATION NO. 99 TO THE SAN MARCOS FIRE PROTECTION DISTRICT COMMUNITY FACILITY DISTRICT NO. 2001-01

Recommendation: ADOPT resolution certifying the results of the elections and annexing the properties listed on the following page to Community Facilities District No. 2001-01.

Attachments: [Resolution Certifying and Adding Property - CFD 2001-01 Annexation #99](#)
[Attachment 2 - Exhibit A - Certificate of Election Official](#)
[Attachment 3 - Exhibit B - Boundary Map](#)
[Attachment 4 - Aerial Maps](#)
[Rate and Method of Apportionment of Special Tax for CFD No. 2001-01](#)

11. [TMP-2450](#) RESOLUTION NO. 2026-9588 - ANNEXATION NO. 38 TO THE CITY OF SAN MARCOS COMMUNITY FACILITIES DISTRICT NO. 2011-01 (CONGESTION MANAGEMENT)

Recommendation: ADOPT resolution certifying the results of the election and annexing the property listed on the following page to Community Facilities District No. 2011-01 (Congestion Management).

Attachments: [Resolution Certifying and Adding Property - CFD 2011-01 Annexation #38](#)
[Attachment 2 - Exhibit A - Certificate of Election Official](#)
[Attachment 3 - Exhibit B - Boundary Map](#)
[Attachment 4 - Aerial Maps](#)
[Rate and Method of Apportionment of Special Tax for CFD No. 2011-01](#)

ORAL COMMUNICATIONS

Persons wishing to speak on items not on the agenda may do so during this time period, provided remarks are confined to matters within the subject matter jurisdiction of the City Council. Speakers are limited to three minutes. Please complete a "Request to Speak" form and place in basket provided at the rear of the Chamber in advance of the start of that portion of the meeting. The first Oral Communication segment consists of a 15 minute timed segment during which the Council will hear as many speakers as possible. Any speakers not heard during the first Oral Communications segment will automatically be called during the continuation of the Oral Communication segment at the end of the agenda. Please note that, subject to very limited exceptions, the City Council is precluded by State law from discussing or taking action on any topic that is not included on the posted agenda.

REPORTS (INCLUDING AB 1234 REPORTING REQUIREMENTS - GC 53232.3(D))

12. [26-2868](#) SAN DIEGO ASSOCIATION OF GOVERNMENTS REPORT (MAYOR JONES)
Recommendation: Note and File
13. [26-2869](#) LEAGUE OF CALIFORNIA CITIES REPORT (COUNCILMEMBER MUSGROVE)
Recommendation: Note and File
14. [26-2870](#) NORTH COUNTY TRANSIT DISTRICT REPORT (DEPUTY MAYOR SANNELLA)
Recommendation: Note and File.
15. [26-2871](#) NORTH COUNTY DISPATCH JOINT POWERS AUTHORITY REPORT (COUNCILMEMBER LEBLANG)
Recommendation: Note and File
16. [26-2872](#) CLEAN ENERGY ALLIANCE REPORT (COUNCILMEMBER NUÑEZ)
Recommendation: Note and File
17. [26-2873](#) CITY COUNCIL BUSINESS VISITS
Recommendation: Note and File

COUNCIL COMMENTARY

ADJOURNMENT

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) SS.
CITY OF SAN MARCOS)

I, PHILLIP SCOLLICK, CITY CLERK OF THE CITY OF SAN MARCOS, HEREBY CERTIFY THAT I CAUSED THE POSTING OF THIS AGENDA IN THE GLASS DISPLAY CASE AT THE NORTH ENTRANCE OF CITY HALL AND ON THE CITY'S WEBSITE ON MAY 7, 2026, 5:30 P.M.

DATE: MAY 7, 2026

PHILLIP SCOLLICK, CITY CLERK



City of San Marcos

1 Civic Center Drive
San Marcos, CA 92069

Staff Report

File #:26-2865

MEETING DATE:

May 2026

SUBJECT:

WAIVER OF TEXT. This item is to waive the reading of the text of all ordinances and resolutions introduced and adopted at this meeting. Ordinances and resolutions shall be introduced or adopted by title.

WAIVE

Prepared by: City Clerk's Office

Approved by: Michelle Bender, City Manager



City of San Marcos

1 Civic Center Drive
San Marcos, CA 92069

Staff Report

File #:26-2866

MEETING DATE:

May 12, 2026

SUBJECT:

APPROVAL OF MINUTES

Recommendation

APPROVE the minutes of the City Council regular and special meeting on April 28, 2026.

Prepared by: Micki Olinger Chavez, Deputy City Clerk

Reviewed by: Phil Scollick, City Clerk

Approved by: Michelle Bender, City Manager



MINUTES

Special Meeting of the San Marcos City Council

TUESDAY, APRIL 28, 2026

Valley of Discovery

1 Civic Center Drive, San Marcos, CA 92069

CALL TO ORDER: Mayor Jones called the City Council Meeting to order at 3:30 PM.

ROLL CALL:

PRESENT: COUNCILMEMBERS: JONES, LEBLANG, MUSGROVE, NUÑEZ, SANNELLA
ABSENT: COUNCILMEMBERS: NONE

Also present were Budget Review Committee Members Chris Freeman, Joanne Harris-Malone, and Jim Garcia.

ORAL COMMUNICATIONS

There were no public comments.

CITY COUNCIL BUDGET WORKSHOP

CITY MANAGER BENDER provided summary of budget including long term fiscal health and operational sustainability measures.

FINANCE DIRECTOR DONNA APAR AND BUDGET MANAGER JANET BROTHERTON provided current economic trends, a budget update, and forecasts on revenues and expenditures for current and next fiscal years.

CITY COUNCIL DISCUSSION INCLUDED: clarification of future year project planning including Measure Q projects and expenditures; fire station 5 expenditures for current and future fiscal years; ambulance online and back availability; reserve rate compared to rest of the county; fiscal responsibility, creative ideas and use of best value analysis regarding city services and resources; current and future employment contract and pension costs and employee contribution rates; maintaining public trust in the use of Measure Q tax dollars, budgeting for capital improvements and ongoing maintenance; and increasing public outreach regarding improvement projects.



ADJOURNMENT

Mayor Jones adjourned the meeting at 4:22 PM.

REBECCA D. JONES, MAYOR
CITY OF SAN MARCOS

ATTEST:

PHILLIP SCOLICK, CITY CLERK
CITY OF SAN MARCOS



MINUTES

Regular Meeting of the San Marcos City Council

TUESDAY, APRIL 28, 2026

City Council Chambers
1 Civic Center Drive, San Marcos, CA 92069

Regular City Council Meeting
Special City of San Marcos as Successor Agency to the San Marcos Redevelopment Agency Meeting
Special City of San Marcos as Successor Housing Agency to the San Marcos Redevelopment Agency Meeting
Regular Fire Protection District Meeting
Special San Marcos Public Financing Authority Meeting
Regular San Marcos Public Facilities Authority Meeting

CALL TO ORDER: Mayor Jones called the City Council meeting to order at 6:01 PM.

PLEDGE OF ALLEGIANCE: Led by Mayor Jones.

INVOCATION: Led by Mayor Jones.

ROLL CALL:

PRESENT: COUNCILMEMBERS: JONES, LEBLANG, MUSGROVE, NUÑEZ, SANNELLA
ABSENT: COUNCILMEMBERS: NONE

ALSO PRESENT: City Manager Bender, City Attorney Peak, and City Clerk Scollick.

PROCLAMATIONS AND PRESENTATIONS

A. Autism Acceptance Month Proclamation presented to Teresa Contreras, Executive Director of Autism Society San Diego.

B. Fair Housing Month Proclamation presented to Legal Aid Society San Diego representatives Gilberto Vera and Samantha Mills.

CONSENT CALENDAR

MOVED TO APPROVE CONSENT CALENDAR BY COUNCILMEMBER MUSGROVE, SECONDED BY DEPUTY MAYOR SANNELLA, EXCEPT FOR ITEM #8 WHICH WAS REMOVED FOR FURTHER DISCUSSION.

AYES: COUNCILMEMBERS: JONES, LEBLANG, MUSGROVE, NUÑEZ, SANNELLA



NOES: COUNCILMEMBERS: NONE
ABSENT: COUNCILMEMBERS: NONE

1. **WAIVER OF TEXT.** This item is to waive the reading of the text of all ordinances and resolutions introduced and adopted at this meeting. Ordinances and resolutions shall be introduced or adopted by title.
2. **APPROVAL OF MINUTES.** Approved the minutes of the City Council regular and special meeting on April 14, 2026.
3. **APPROVAL OF WARRANTS.** Approved City Council, Successor Agency, and Fire Protection District warrants dated April 2026.
4. **RESOLUTION NO. 2026-9571 - ADOPTING POSITIONS ON LEGISLATION UNDER CONSIDERATION PURSUANT TO THE LEGISLATIVE PLATFORM.** Adopted a resolution taking a position on pending legislation in the California State Legislature that may have local impacts.
5. **RESOLUTION NO. 2026-9572 - EXPENDITURE OF FUNDS PURSUANT TO COMPENSATION AND REIMBURSEMENT POLICY, EVENT TICKET APPROVAL.** Adopted a resolution approving the expenditure of funds for attendance at events which are in furtherance of a public purpose.
6. **DECLARE VACANCIES ON VARIOUS BOARDS, COMMITTEES AND COMMISSIONS.** Approved the declaration of upcoming vacancies; authorize advertising to accept applications from Wednesday, April 29, 2026, to Friday, June 12, 2026, at 5:00 p.m.; and conduct appointment process at the City Council meeting on Tuesday, June 23, 2026, to the referenced Board, Committee, and Commission vacancies.
7. **RESOLUTION NO. 2026-9573 - AWARDING A CONTRACT TO TRANE U.S. INC. FOR HVAC EQUIPMENT PROCUREMENT FOR THE SHARED CORKY SMITH GYM AND BOYS & GIRLS CLUB HVAC SYSTEM AND APPROVING A FUND TRANSFER FROM THE CITY INFRASTRUCTURE REPLACEMENT/REHABILITATION FUND (604) TO THE FACILITIES REPLACEMENT/REHABILITATION FUND (603).** Adopted a resolution awarding a contract to Trane U.S. Inc., utilizing the OMNIA Partners Cooperative Contract No. 3341 (OMNIA Racine #3341), for the procurement of HVAC equipment for the Corky Smith Gym HVAC Upgrades Project, which serves both Corky Smith Gym and the Boys & Girls Club, in an amount not to exceed \$1,275,000, and authorize the City Manager to negotiate, finalize, and execute the contract and any related documents. Approved a transfer of up to \$275,000 from the City Infrastructure Replacement/Rehabilitation Fund (604) to the Facilities Replacement/Rehabilitation Fund (603).
8. **RESOLUTION NO. 2026-9575 - AWARDING A CONTRACT FOR ARCHITECTURAL ASSISTED SERVICES AND DELEGATING AUTHORITY TO THE CITY MANAGER TO NEGOTIATE, FINALIZE, AND EXECUTE THE CONTRACT WITH SAFDIE RABINES ARCHITECTS.** Adopt a resolution awarding a contract for City Hall Architectural Assisted Services and delegating authority to the City Manager to Negotiate, Finalize, and Execute the Contract with Safdie Rabines Architects. **REMOVED FROM CONSENT**
9. **RESOLUTION NO. 2026-9576 - AWARDING A CONTRACT FOR THE POOL MAINTENANCE AND REPAIR SERVICES TO KNORR SYSTEMS, INC.** Adopted a resolution awarding a contract for Pool Maintenance



and Repair Services to Knorr Systems, Inc. and delegating authority to the City Manager to negotiate, finalize all related documents.

10. **RESOLUTION NO. 2026-9574- APPROVAL OF AN EXCLUSIVE NEGOTIATING AGREEMENT FOR AFFORDABLE HOUSING DEVELOPMENT.** Approved an Exclusive Negotiating Agreement (ENA) with Affirmed Housing Group, Inc for the development of affordable housing on City-owned sites identified as APNs 219-270-67 and 221-051-38 in the San Marcos Creek District Specific Plan area; and AUTHORIZE the City Manager or designee to execute all necessary documents.
11. **RESOLUTION NO. 2026-9577 - AUTHORIZING AMENDMENT TO THE ON-CALL CONTRACT 7770 VILLA CIVIL, APC, FOR ENGINEERING SUPPORT SERVICES FOR DEVELOPMENT SERVICES.** Adopted a resolution approving Amendment No. 1 to Agreement No. 7770 with Villa Civil, APC, to increase the not-to-exceed contract amount by \$250,000, resulting in a revised total contract value of \$399,400 for continued on-call engineering support services for Development Services.
12. **RESOLUTION NO. 2026-9578 - ACCEPTANCE OF SANDAG SMART GROWTH INCENTIVE PROGRAM GRANT FUNDS, APPROVAL OF AMENDMENTS TO THE FISCAL YEAR 2025-26 CAPITAL IMPROVEMENT PROGRAM BUDGET, APPROPRIATION OF PROJECT FUNDS, AND AUTHORIZATION FOR THE CITY MANAGER TO EXECUTE GRANT AGREEMENTS AND RELATED DOCUMENTS.** Adopted a resolution for the following actions:
 1. Accept SANDAG Smart Growth Incentive Program (SGIP) grant funds
 2. Amend the Fiscal Year 2025-26 Capital Improvement Program budget to add three new capital improvement program projects
 3. Appropriate project funds
 4. Authorize the City Manager to execute the SANDAG SGIP grant agreements and related documents

ITEMS REMOVED FROM CONSENT CALENDAR

8. **RESOLUTION NO. 2026-9575 - AWARDING A CONTRACT FOR ARCHITECTURAL ASSISTED SERVICES AND DELEGATING AUTHORITY TO THE CITY MANAGER TO NEGOTIATE, FINALIZE, AND EXECUTE THE CONTRACT WITH SAFDIE RABINES ARCHITECTS.** Adopt a resolution awarding a contract for City Hall Architectural Assisted Services and delegating authority to the City Manager to Negotiate, Finalize, and Execute the Contract with Safdie Rabines Architects.

PUBLIC COMMENTS INCLUDED: None

COUNCILMEMBER DISCUSSION INCLUDED: Mayor Jones recused herself from voting on this item due to a conflict of interest.

MOVED TO APPROVE BY COUNCILMEMBER MUSGROVE, SECONDED BY COUNCILMEMBER NUÑEZ.

AYES: COUNCILMEMBERS: LEBLANG, MUSGROVE, NUÑEZ, SANNELLA
NOES: COUNCILMEMBERS: NONE
ABSTAIN: COUNCILMEMBERS: JONES

ORAL COMMUNICATIONS



There were no public comments.

PUBLIC HEARINGS

13. **RESOLUTION NOS. 2026-9579 & 2026-9580 - ADOPTION OF PROGRAM YEAR 2026-2027 CDBG ANNUAL ACTION PLAN AND SUBSTANTIAL AMENDMENTS TO 2023-2024 AND 2025-2026 ANNUAL ACTION PLANS.** Adopt a resolution approving the City's PY 2026-2027 Annual Action Plan, authorizing submittal to the U.S. Department of Housing and Urban Development (HUD), and authorizing the City Manager to finalize and execute all related implementation documents. Adopt a resolution approving Substantial Amendments to the PY 2023-2024 and PY 2025-2026 Annual Action Plans, authorizing submittal to HUD, and authorizing the City Manager to finalize and execute all related implementation documents.

Quinton Hufford, Housing and Neighborhood Services Senior Management Analyst, and **Sylvia Daniels**, Housing and Neighborhood Services Director, provided the staff presentation.

PUBLIC COMMENTS: None.

COUNCILMEMBER DISCUSSION INCLUDED: clarifications of the qualifications for the program, program year activities and projects at the senior center and Bradley Park, effort to support a wide variety of services and demographics, and availability of funds starting in the new fiscal year.

MOTION TO CLOSE THE PUBLIC HEARING BY MAYOR JONES, SECONDED BY DEPUTY MAYOR SANNELLA.

AYES: COUNCILMEMBERS: MUSGROVE, LEBLANG, SANNELLA, JONES, NUÑEZ
NOES: COUNCILMEMBERS: NONE
ABSENT: COUNCILMEMBERS: NONE

MOTION TO ADOPT RECOMMENDED ACTION BY DEPUTY MAYOR SANNELLA, SECONDED BY COUNCILMEMBER MUSGROVE.

AYES: COUNCILMEMBERS: MUSGROVE, LEBLANG, SANNELLA, JONES, NUÑEZ
NOES: COUNCILMEMBERS: NONE
ABSENT: COUNCILMEMBERS: NONE

14. **ORDINANCE NO. 2026-1578 AND RESOLUTION NOS. 2026-9581 & 2026-9582 - PUBLIC HEARING AND SPECIAL ELECTION TO ANNEX TERRITORY AS ANNEXATION NO. 161 AND DESIGNATE IMPROVEMENT AREA NO. F-59 OF COMMUNITY FACILITIES DISTRICT NO. 98-02 (LIGHTING, LANDSCAPING, OPEN SPACE, AND PRESERVE MAINTENANCE), CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, AND TAKING OTHER ACTIONS RELATED THERETO.** 1. Conduct the public hearing;
2. Adopt a resolution of the City Council of the City of San Marcos, California acting as the legislative body of Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space, and Preserve Maintenance), City of San Marcos, County of San Diego, State of California authorizing annexation of



territory to such community facilities and designation of Improvement Area No. F-59 thereto, and calling a special election and submitting to the voters of Improvement Area No. F-59 propositions regarding the annual levy of special taxes within the improvement area to pay the costs of certain public services and establishing an appropriations limit therefor;

3. Conduct a special election;
4. Adopt a resolution of the City Council of the City of San Marcos, California declaring the results of the consolidated special elections within Improvement Area No. F-59 of Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space, and Preserve Maintenance), City of San Marcos, County of San Diego, State of California; and
5. Conduct first reading by title only an ordinance of the City Council of the City of San Marcos, California, acting as the legislative body of Improvement Area No. F-59 of Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space, and Preserve Maintenance), City of San Marcos, County of San Diego, State of California, authorizing the levy of special taxes in such community facilities district.

Isaac Etchamendy- Development Services Director, **Song LeBaron** – Senior Management Analyst, and **Richard Wall** – Special Counsel, provided the staff presentation.

PUBLIC COMMENTS INCLUDED: None

COUNCILMEMBER DISCUSSION INCLUDED: None

The city clerk conducted the special election with the following results for Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space, and Preserve Maintenance) Improvement Area No. F-59:

AREA PROPOSED TO BE ANNEXED (APN)	TOTAL VOTES	TOTAL VOTES CAST	VOTES IN FAVOR	VOTES AGAINST	MEASURE PASSED OR FAILED
219-152-(70,76, 77, 79)-00	5	5	5	0	PASSED
219-200-57-00 and 219-200-58-0010	10	10	10	0	PASSED
219-200-47-00	3	3	3	0	PASSED

MOTION TO CLOSE THE PUBLIC HEARING BY DEPUTY MAYOR SANNELLA, SECONDED BY COUNCILMEMBER NUÑEZ.

AYES: COUNCILMEMBERS: MUSGROVE, LEBLANG, SANNELLA, JONES, NUÑEZ
 NOES: COUNCILMEMBERS: NONE
 ABSENT: COUNCILMEMBERS: NONE

MOTION TO ADOPT RECOMMENDED ACTION BY COUNCILMEMBER LEBLANG, SECONDED BY COUNCILMEMBER MUSGROVE.

AYES: COUNCILMEMBERS: MUSGROVE, LEBLANG, SANNELLA, JONES, NUÑEZ
 NOES: COUNCILMEMBERS: NONE



ABSENT: COUNCILMEMBERS: NONE

15. **RESOLUTION NO. 2026-9583 - PUBLIC HEARING AND CONSIDER ADOPTION OF A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS, CALIFORNIA, ACTING AS THE LEGISLATIVE BODY OF IMPROVEMENT AREA NO. F-59 OF COMMUNITY FACILITIES DISTRICT NO. 98-02 (LIGHTING, LANDSCAPING, OPEN SPACE, AND PRESERVE MAINTENANCE), CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, AUTHORIZING THE ANNEXATION OF TERRITORY IN THE FUTURE TO SUCH COMMUNITY FACILITIES DISTRICT AND TAKING OTHER ACTIONS RELATED THERETO.** 1. Conduct the public hearing. 2. Adopt a resolution for Improvement Area No. F-59 of Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space, and Preserve Maintenance), in the City of San Marcos, County of San Diego, State of California, Authorizing the annexation of territory in the future to such Community Facilities District and taking other actions related thereto.

Isaac Etchamendy- Development Services Director, **Song LeBaron** – Senior Management Analyst, and **Richard Wall** – Special Counsel, provided the staff presentation.

PUBLIC COMMENTS INCLUDED: None

COUNCILMEMBER DISCUSSION INCLUDED: None

MOTION TO CLOSE THE PUBLIC HEARING BY DEPUTY MAYOR SANNELLA, SECONDED BY COUNCILMEMBER LEBLANG.

AYES: COUNCILMEMBERS: MUSGROVE, LEBLANG, SANNELLA, JONES, NUÑEZ
NOES: COUNCILMEMBERS: NONE
ABSENT: COUNCILMEMBERS: NONE

MOTION TO ADOPT RECOMMENDED ACTION BY COUNCILMEMBER MUSGROVE, SECONDED BY COUNCILMEMBER LEBLANG.

AYES: COUNCILMEMBERS: MUSGROVE, LEBLANG, SANNELLA, JONES, NUÑEZ
NOES: COUNCILMEMBERS: NONE
ABSENT: COUNCILMEMBERS: NONE

ORAL COMMUNICATIONS

Alondra Alvarez, Universidad Popular, provided updates on Universidad Popular activities in the community.

Flower Alvarez, Universidad Popular, spoke on the upcoming events at Universidad Popular.

REPORTS (Including AB 1234 Reporting Requirements)

16. **SAN DIEGO ASSOCIATION OF GOVERNMENTS REPORT** – MAYOR JONES. Report given. No action taken.



17. **LEAGUE OF CALIFORNIA CITIES REPORT** – COUNCILMEMBER MUSGROVE. Report given. No action taken.
18. **NORTH COUNTY TRANSIT DISTRICT REPORT** – DEPUTY MAYOR SANNELLA. Report given. No action taken.
19. **NORTH COUNTY DISPATCH JOINT POWERS AUTHORITY REPORT** – COUNCILMEMBER LEBLANG. No report given.
20. **CLEAN ENERGY ALLIANCE REPORT** – COUNCILMEMBER NUÑEZ. No report given.
21. **CITY COUNCIL BUSINESS VISITS** – COUNCILMEMBER LEBLANG and COUNCILMEMBER NUÑEZ visited Unreal Designs. Report given. No action taken.

COUNCIL COMMENTARY

Mayor Jones announced the San Marcos Forward Chamber and Bags and Brews events along with budget saving highlights discussed during a budget workshop.

ADJOURNMENT

MAYOR JONES adjourned the meeting at 7:00 p.m.

REBECCA D. JONES, MAYOR
CITY OF SAN MARCOS

ATTEST:

PHILLIP SCOLLICK, CITY CLERK
CITY OF SAN MARCOS



Staff Report

File #:26-2867

MEETING DATE:

May 12, 2026

SUBJECT:

APPROVAL OF WARRANTS

Recommendation

APPROVE City Council, Successor Agency, and Fire Protection District warrants dated May 2026.

Attachment

Warrants

Prepared by: Micki Olinger Chavez, Deputy City Clerk

Approved by: Michelle Bender, City Manager

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
1169 ASCAP										
191685		03/20/2026	AP343	180960	1,108.00	1,108.00	04/22/2026	INV	PD	SPECIAL EVENT
INVOICE: 100006810576 CHECKDATE: 04/22/2026										
4877 AZTEC LANDSCAPING, INC.										
191686	26000342	02/25/2026	AP343	180961	159,018.33	159,018.33	04/22/2026	INV	PD	BRUSH ABATEME
INVOICE: L7132 CHECKDATE: 04/22/2026										
2276 BEST BEST & KRIEGER										
191687		01/31/2026	AP343	180962	2,550.00	2,550.00	04/22/2026	INV	PD	GENERAL PUBLI
INVOICE: 1052039 CHECKDATE: 04/22/2026										
1232 BRAUN NORTHWEST, INC										
191697		04/06/2026	AP343	180963	211,956.74	211,956.74	04/22/2026	INV	PD	AMBULANCE REC
INVOICE: 40564 CHECKDATE: 04/22/2026										
4823 COAST NEWS INC										
191700		04/10/2026	AP343	180964	139.50	139.50	04/22/2026	INV	PD	LEGAL AD SERV
INVOICE: 00160808 CHECKDATE: 04/22/2026										
5698 FACILITATING ACCESS TO COORDINATED TRANSPORTATION										
191716		03/31/2026	AP343	180965	8,889.49	8,889.49	04/22/2026	INV	PD	SENIOR TRANSP
INVOICE: 3312026CAR CHECKDATE: 04/22/2026										
191717		03/31/2026	AP343	180965	1,957.00	1,957.00	04/22/2026	INV	PD	SENIOR TRANSP
INVOICE: 3312026SMLS CHECKDATE: 04/22/2026										
					10,846.49					
1095 HINDERLITER DE LLAMAS										
191723		03/10/2026	AP343	180966	900.00	900.00	04/22/2026	INV	PD	SALES TAX AUD
INVOICE: SI N061298 CHECKDATE: 04/22/2026										
6736 HPS MECHANICAL, INC.										
191830		04/03/2026	AP343	180967	384.53	384.53	04/22/2026	INV	PD	PLUMBING REPA
INVOICE: 2737-190 CHECKDATE: 04/22/2026										
7538 LASER ELECTRIC, INC.										
191834	26000287	03/25/2026	AP343	180968	19,187.00	19,187.00	04/22/2026	INV	PD	TO 2 - COMMUN
INVOICE: 201898-2A CHECKDATE: 04/22/2026										
6155 SAN DIEGO FRICTION										
191864		04/08/2026	AP343	180969	125.90	125.90	04/22/2026	INV	PD	HEAVY EQUIPME
INVOICE: 04P72503 CHECKDATE: 04/22/2026										
1830 STRYKER SALES CORPORATION										

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
191895 INVOICE: 9211924536	26000196	03/31/2026	AP343 CHECKDATE: 04/22/2026	180970	36,885.66	36,885.66	04/22/2026	INV	PD	AMBULANCE GUR
1761 TRANE U. S. INC										
191904 INVOICE: 990452794		03/31/2026	AP343 CHECKDATE: 04/22/2026	180971	4,099.12	4,099.12	04/22/2026	INV	PD	HVAC REPAIRS:
6769 LOS ANGELES TRUCK CENTERS, LLC										
191911 INVOICE: XA290256110:01		04/07/2026	AP343 CHECKDATE: 04/22/2026	180972	117.43	117.43	04/22/2026	INV	PD	HEAVY FIRE EQ
2252 VISTA PAINT										
191912 INVOICE: 2026-334163-00		04/06/2026	AP343 CHECKDATE: 04/22/2026	180973	1,625.48	1,625.48	04/22/2026	INV	PD	CONSTRUCTION
2293 VULCAN MATERIALS COMPANY										
191913 INVOICE: 6099506	26000059	04/06/2026	AP343 CHECKDATE: 04/22/2026	180974	766.14	766.14	04/22/2026	INV	PD	CONCRETE
191914 INVOICE: 6100135	26000059	04/06/2026	AP343 CHECKDATE: 04/22/2026	180974	951.70	951.70	04/22/2026	INV	PD	CONCRETE
191915 INVOICE: 950000889659	26000059	04/06/2026	AP343 CHECKDATE: 04/22/2026	180974	578.63	578.63	04/22/2026	INV	PD	CONCRETE
					2,296.47					
191679 INVOICE: ABC0310S2	26000389	03/13/2026	AP343 CHECKDATE: 04/22/2026	180975	550.00	550.00	04/22/2026	INV	PD	SPECIAL EVENT
7835 AGILE OCCUPATIONAL MEDICINE, PC										
191680 INVOICE: EM069903		02/17/2026	AP343 CHECKDATE: 04/22/2026	180976	729.00	729.00	04/22/2026	INV	PD	PRE-EMPLOYEME
1102 ALLIANT INSURANCE SERVICES, INC.										
191681 INVOICE: 040926		04/09/2026	AP343 CHECKDATE: 04/22/2026	180977	1,125.00	1,125.00	04/22/2026	INV	PD	INSURANCE POL
7637 ALLIED HOLDINGS GROUP, LLC										
191682 INVOICE: 16085		03/31/2026	AP343 CHECKDATE: 04/22/2026	180978	237.58	237.58	04/22/2026	INV	PD	MEDICAL WASTE
5461 ANITA VILLINA BARNES										
191684 INVOICE: 55448		03/03/2026	AP343 CHECKDATE: 04/22/2026	180979	1,005.04	1,005.04	04/22/2026	INV	PD	FIRE EXTINGUI
4836 AQUATIC DESIGN GROUP, INC.										

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
191683 INVOICE: 35198		03/31/2026	AP343 CHECKDATE: 04/22/2026	180980	480.00	480.00	04/22/2026	INV PD		DESIGN SVCS:
5532 CHRISTINA BIGGIN										
191688 INVOICE: 041226		04/14/2026	AP343 CHECKDATE: 04/22/2026	180981	54.00	54.00	04/22/2026	INV PD		INSTRUCTOR PA
2073 BOUND TREE MEDICAL, LLC										
191690 INVOICE: 86162826		04/07/2026	AP343 CHECKDATE: 04/22/2026	180982	1,030.72	1,030.72	04/22/2026	INV PD		MEDICAL BILLA
191691 INVOICE: 86169014		04/13/2026	AP343 CHECKDATE: 04/22/2026	180982	634.98	634.98	04/22/2026	INV PD		MEDICAL BILLA
191692 INVOICE: 86169015		04/13/2026	AP343 CHECKDATE: 04/22/2026	180982	998.56	998.56	04/22/2026	INV PD		MEDICAL BILLA
191693 INVOICE: 86169016		04/13/2026	AP343 CHECKDATE: 04/22/2026	180982	57.05	57.05	04/22/2026	INV PD		MEDICAL BILLA
191694 INVOICE: 86169017		04/13/2026	AP343 CHECKDATE: 04/22/2026	180982	898.69	898.69	04/22/2026	INV PD		MEDICAL BILLA
191695 INVOICE: 86169018		04/13/2026	AP343 CHECKDATE: 04/22/2026	180982	40.43	40.43	04/22/2026	INV PD		MEDICAL BILLA
191696 INVOICE: 86169019		04/13/2026	AP343 CHECKDATE: 04/22/2026	180982	757.65	757.65	04/22/2026	INV PD		MEDICAL BILLA
					4,418.08					
191699 INVOICE: 72404478912		04/08/2026	AP343 CHECKDATE: 04/22/2026	180983	10,547.00	10,547.00	04/22/2026	INV PD		HHW MGMT SVC:
6966 COASTAL OCCUPATIONAL MEDICAL GROUP										
191701 INVOICE: BF000001		04/02/2026	AP343 CHECKDATE: 04/22/2026	180984	301.00	301.00	04/22/2026	INV PD		PRE-EMPLOYEME
6627 CROSS CONNECTIONS EMERGENCY SERVICES INC										
191702 INVOICE: 26000240-11-11-SMFD		11/11/2025	AP343 CHECKDATE: 04/22/2026	180985	146.61	146.61	04/22/2026	INV PD		RADIO REAIR
7311 DISABILITY ACCESS CONSULTANTS, LLC										
191703 INVOICE: 26-077		03/31/2026	AP343 CHECKDATE: 04/22/2026	180986	3,500.00	3,500.00	04/22/2026	INV PD		ADA CONSULTIN
6622 DEEWA HOTAKI										
191729 INVOICE: 021826-041326		04/14/2026	AP343 CHECKDATE: 04/22/2026	180987	2,360.40	2,360.40	04/22/2026	INV PD		INSTRUCTOR PA
7447 EDITH SANTANA										
191704		04/08/2026	AP343	180988	210.00	210.00	04/22/2026	INV PD		BOOT REIMBURS

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
I NVOICE: 040826		CHECKDATE: 04/22/2026								
7409 EMANUELS JONES										
191705		04/11/2026	AP343	180989	4,300.00	4,300.00	04/22/2026	INV PD		LEGI SLATIVE S
I NVOICE: F26 04 09		CHECKDATE: 04/22/2026								
1004 EWING IRRIGATION PRODUCTS INC.										
191706		04/02/2026	AP343	180990	119.69	119.69	04/22/2026	INV PD		IRRIGATION SU
I NVOICE: 29680745		CHECKDATE: 04/22/2026								
1000 EXECUTIVE LANDSCAPE INC.										
191708		12/30/2025	AP343	180991	928.00	928.00	04/22/2026	INV PD		EXTRA WORK
I NVOICE: 25335331		CHECKDATE: 04/22/2026								
191707		02/27/2026	AP343	180991	2,053.97	2,053.97	04/22/2026	INV PD		EXTRA WORK
I NVOICE: 2633527		CHECKDATE: 04/22/2026								
191712		03/30/2026	AP343	180991	140.32	140.32	04/22/2026	INV PD		EXTRA WORK
I NVOICE: 2633537		CHECKDATE: 04/22/2026								
191709		03/13/2026	AP343	180991	455.42	455.42	04/22/2026	INV PD		EXTRA WORK
I NVOICE: 2633545		CHECKDATE: 04/22/2026								
191710		03/13/2026	AP343	180991	348.00	348.00	04/22/2026	INV PD		EXTRA WORK
I NVOICE: 2633550		CHECKDATE: 04/22/2026								
191713		03/30/2026	AP343	180991	162.09	162.09	04/22/2026	INV PD		EXTRA WORK
I NVOICE: 2633552		CHECKDATE: 04/22/2026								
191714		03/30/2026	AP343	180991	718.68	718.68	04/22/2026	INV PD		EXTRA WORK
I NVOICE: 2633554		CHECKDATE: 04/22/2026								
191711		03/30/2026	AP343	180991	41.64	41.64	04/22/2026	INV PD		EXTRA WORK
I NVOICE: 2633555		CHECKDATE: 04/22/2026								
191715		03/30/2026	AP343	180991	54.85	54.85	04/22/2026	INV PD		EXTRA WORK
I NVOICE: 2633556		CHECKDATE: 04/22/2026								
					4,902.97					
1048 GRAINGER										
191718		04/01/2026	AP343	180992	68.77	68.77	04/22/2026	INV PD		ELECTRI CAL RE
I NVOICE: 9863436367		CHECKDATE: 04/22/2026								
191719		04/01/2026	AP343	180992	46.52	46.52	04/22/2026	INV PD		BUI LDI NG MATE
I NVOICE: 9863436375		CHECKDATE: 04/22/2026								
191720		04/02/2026	AP343	180992	60.97	60.97	04/22/2026	INV PD		EXPENDABLE MA
I NVOICE: 9866025639		CHECKDATE: 04/22/2026								
191721		04/06/2026	AP343	180992	450.05	450.05	04/22/2026	INV PD		BUI LDI NG MATE
I NVOICE: 9868719395		CHECKDATE: 04/22/2026								
191722		04/07/2026	AP343	180992	30.72	30.72	04/22/2026	INV PD		RENTAL VEHI CL
I NVOICE: 9870638823		CHECKDATE: 04/22/2026								
					657.03					
1097 HIRSCH PIPE & SUPPLY										
191724		04/01/2026	AP343	180993	321.46	321.46	04/22/2026	INV PD		PLUMBI NG REPA
I NVOICE: 1778328		CHECKDATE: 04/22/2026								
2452 MYERS AND SONS HIWAY SAFETY INC.										

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
191725		04/09/2026	AP343	180994	111.93	111.93	04/22/2026	INV	PD	SIGN MAINTENA
INVOICE: 184773		CHECKDATE: 04/22/2026								
191726		04/09/2026	AP343	180994	1,284.61	1,284.61	04/22/2026	INV	PD	SIGN MAINTENA
INVOICE: 184774		CHECKDATE: 04/22/2026								
191727		04/09/2026	AP343	180994	215.39	215.39	04/22/2026	INV	PD	SIGN MAINTENA
INVOICE: 184775		CHECKDATE: 04/22/2026								
4361 HOME DEPOT CREDIT SERVICES					1,611.93					
191728		03/20/2026	AP343	180995	2,135.88	2,135.88	04/22/2026	INV	PD	PUBLIC WORKS
INVOICE: 032026		CHECKDATE: 04/22/2026								
2288 KNORR SYSTEMS INT'L, LLC										
191831		03/31/2026	AP343	180996	1,020.00	1,020.00	04/22/2026	INV	PD	REPAIR - SPLA
INVOICE: 303203		CHECKDATE: 04/22/2026								
2119 KUSTOM IMPRINTS										
191832	26000027	04/02/2026	AP343	180997	1,588.38	1,588.38	04/22/2026	INV	PD	STAFF UNIFORM
INVOICE: 53169		CHECKDATE: 04/22/2026								
1804 LAWNMOWERS PLUS INC										
191835		02/19/2026	AP343	180998	140.42	140.42	04/22/2026	INV	PD	SAFETY SUPPLI
INVOICE: 16133		CHECKDATE: 04/22/2026								
191836	26000068	04/06/2026	AP343	180998	210.53	210.53	04/22/2026	INV	PD	SERVICE
INVOICE: 22584		CHECKDATE: 04/22/2026								
2076 LIFE-ASSIST, INC.					350.95					
191837	26000078	04/13/2026	AP343	180999	112.66	112.66	04/22/2026	INV	PD	MEDICATION AN
INVOICE: 2101311		CHECKDATE: 04/22/2026								
191838	26000078	04/13/2026	AP343	180999	170.30	170.30	04/22/2026	INV	PD	MEDICATION AN
INVOICE: 2101320		CHECKDATE: 04/22/2026								
191839	26000078	04/13/2026	AP343	180999	500.48	500.48	04/22/2026	INV	PD	MEDICATION AN
INVOICE: 2101326		CHECKDATE: 04/22/2026								
191840	26000078	04/13/2026	AP343	180999	175.59	175.59	04/22/2026	INV	PD	MEDICATION AN
INVOICE: 2101332		CHECKDATE: 04/22/2026								
191841	26000078	04/13/2026	AP343	180999	175.59	175.59	04/22/2026	INV	PD	MEDICATION AN
INVOICE: 2101334		CHECKDATE: 04/22/2026								
191842	26000078	04/13/2026	AP343	180999	484.44	484.44	04/22/2026	INV	PD	MEDICATION AN
INVOICE: 2101370		CHECKDATE: 04/22/2026								
1785 NORTH COUNTY DISPATCH JPA					1,619.06					
191843		04/13/2026	AP343	181000	114,816.00	114,816.00	04/22/2026	INV	PD	DISPATCHING M
INVOICE: 202526-077		CHECKDATE: 04/22/2026								
7259 PARKWOOD LANDSCAPE MAINTENANCE, INC.										
191844		03/30/2026	AP343	181001	65.42	65.42	04/22/2026	INV	PD	ADDITIONAL PO

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
I NVOI CE: 111047			CHECKDATE: 04/22/2026							
191845		03/30/2026	AP343	181001	79.62	79.62	04/22/2026	INV PD		ADDI TIONAL PO
I NVOI CE: 111048			CHECKDATE: 04/22/2026							
191846		04/06/2026	AP343	181001	602.00	602.00	04/22/2026	INV PD		ADDI TIONAL PO
I NVOI CE: 111049			CHECKDATE: 04/22/2026							
191847		03/30/2026	AP343	181001	290.08	290.08	04/22/2026	INV PD		ADDI TIONAL PO
I NVOI CE: 111050			CHECKDATE: 04/22/2026							
191848		03/30/2026	AP343	181001	49.13	49.13	04/22/2026	INV PD		ADDI TIONAL PO
I NVOI CE: 111051			CHECKDATE: 04/22/2026							
7092 PREMI ER AQUATIC SERVICES, LLC.										
191849		04/13/2026	AP343	181002	27,128.09	27,128.09	04/22/2026	INV PD		LI FEGUARD SER
I NVOI CE: 3610			CHECKDATE: 04/22/2026							
7578 L&L DEALER INVESTMENTS, INC										
191850		03/09/2026	AP343	181003	289.36	289.36	04/22/2026	INV PD		FI RE AUTOMOTI
I NVOI CE: 849133CVW			CHECKDATE: 04/22/2026							
191851		03/09/2026	AP343	181003	59.43	59.43	04/22/2026	INV PD		FI RE AUTOMOTI
I NVOI CE: 849150CVW			CHECKDATE: 04/22/2026							
191852		03/16/2026	AP343	181003	71.05	71.05	04/22/2026	INV PD		FI RE AUTOMOTI
I NVOI CE: 849356CVW			CHECKDATE: 04/22/2026							
191854		03/17/2026	AP343	181003	243.39	243.39	04/22/2026	INV PD		FI RE AUTOMOTI
I NVOI CE: 849366-1CVW			CHECKDATE: 04/22/2026							
191853		03/16/2026	AP343	181003	585.70	585.70	04/22/2026	INV PD		FI RE AUTOMOTI
I NVOI CE: 849366CVW			CHECKDATE: 04/22/2026							
191855		03/16/2026	AP343	181003	173.96	173.96	04/22/2026	INV PD		FI RE AUTOMOTI
I NVOI CE: 849384CVW			CHECKDATE: 04/22/2026							
191856		03/23/2026	AP343	181003	182.78	182.78	04/22/2026	INV PD		FI RE AUTOMOTI
I NVOI CE: 849640CVW			CHECKDATE: 04/22/2026							
191857		03/24/2026	AP343	181003	178.46	178.46	04/22/2026	INV PD		FI RE AUTOMOTI
I NVOI CE: 849647CVW			CHECKDATE: 04/22/2026							
191858		03/26/2026	AP343	181003	99.28	99.28	04/22/2026	INV PD		FI RE AUTOMOTI
I NVOI CE: 849788CVW			CHECKDATE: 04/22/2026							
2099 QUARTIC SOLUTIONS, LLC										
191859		04/06/2026	AP343	181004	7,752.50	7,752.50	04/22/2026	INV PD		GIS CONSULTIN
I NVOI CE: 4932			CHECKDATE: 04/22/2026							
5789 RICKY RIVAS										
191862		05/16/2025	AP343	181005	300.00	300.00	04/22/2026	INV PD		SAC LUNCH PER
I NVOI CE: 11			CHECKDATE: 04/22/2026							
6124 ROCKET JOHNS, INC										
191863		04/08/2026	AP343	181006	1,087.48	1,087.48	04/22/2026	INV PD		RESTROOM RENT
I NVOI CE: 32943			CHECKDATE: 04/22/2026							
6964 SATURN ELECTRIC, INC.										

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
191866		03/11/2026	AP343	181007	3,363.24	3,363.24	04/22/2026	INV	PD	ELECTRI CAL RE
INVOICE: 771-141		CHECKDATE: 04/22/2026								
191867		03/11/2026	AP343	181007	2,017.00	2,017.00	04/22/2026	INV	PD	ELECTRI CAL RE
INVOICE: 771-142		CHECKDATE: 04/22/2026								
1886 COUNTY OF SAN DIEGO, RCS					5,380.24					
191860		04/01/2026	AP343	181008	110.00	110.00	04/22/2026	INV	PD	CAP CODE FOR
INVOICE: 26CTOFSMC09		CHECKDATE: 04/22/2026								
191861		04/01/2026	AP343	181008	11,692.32	11,692.32	04/22/2026	INV	PD	MAR 2026 RADI
INVOICE: 26CTOFSMN09		CHECKDATE: 04/22/2026								
1756 SAN DIEGO GAS & ELECTRIC					11,802.32					
191871		02/27/2026	AP343	181009	106.22	106.22	04/22/2026	INV	PD	ACCT 00182892
INVOICE: 191871		CHECKDATE: 04/22/2026								
191872		03/30/2026	AP343	181009	97.55	97.55	04/22/2026	INV	PD	ACCT 00182892
INVOICE: 191872		CHECKDATE: 04/22/2026								
191873		02/26/2026	AP343	181009	90.54	90.54	04/22/2026	INV	PD	ACCT 00846178
INVOICE: 191873		CHECKDATE: 04/22/2026								
191874		03/27/2026	AP343	181009	94.58	94.58	04/22/2026	INV	PD	ACCT 00846178
INVOICE: 191874		CHECKDATE: 04/22/2026								
191875		03/23/2026	AP343	181009	116.35	116.35	04/22/2026	INV	PD	ACCT 21000200
INVOICE: 191875		CHECKDATE: 04/22/2026								
191876		04/09/2026	AP343	181009	81.40	81.40	04/22/2026	INV	PD	ACCT 00180656
INVOICE: 191876		CHECKDATE: 04/22/2026								
191877		04/09/2026	AP343	181009	41.25	41.25	04/22/2026	INV	PD	ACCT 00210252
INVOICE: 191877		CHECKDATE: 04/22/2026								
191878		04/09/2026	AP343	181009	532.05	532.05	04/22/2026	INV	PD	ACCT 00210414
INVOICE: 191878		CHECKDATE: 04/22/2026								
191880		04/07/2026	AP343	181009	3,190.82	3,190.82	04/22/2026	INV	PD	ACCT 00281645
INVOICE: 191880		CHECKDATE: 04/22/2026								
191881		04/09/2026	AP343	181009	1,098.64	1,098.64	04/22/2026	INV	PD	ACCT 00309895
INVOICE: 191881		CHECKDATE: 04/22/2026								
191882		04/09/2026	AP343	181009	13.81	13.81	04/22/2026	INV	PD	ACCT 00322650
INVOICE: 191882		CHECKDATE: 04/22/2026								
191883		04/09/2026	AP343	181009	14.77	14.77	04/22/2026	INV	PD	ACCT 00468243
INVOICE: 191883		CHECKDATE: 04/22/2026								
191884		04/03/2026	AP343	181009	8.13	8.13	04/22/2026	INV	PD	ACCT 00639307
INVOICE: 191884		CHECKDATE: 04/22/2026								
191885		04/09/2026	AP343	181009	99.29	99.29	04/22/2026	INV	PD	ACCT 00639307
INVOICE: 191885		CHECKDATE: 04/22/2026								
191886		04/03/2026	AP343	181009	171.81	171.81	04/22/2026	INV	PD	ACCT 00772912
INVOICE: 191886		CHECKDATE: 04/22/2026								
191887		04/07/2026	AP343	181009	91.74	91.74	04/22/2026	INV	PD	ACCT 00866981
INVOICE: 191887		CHECKDATE: 04/22/2026								
191888		04/09/2026	AP343	181009	11.47	11.47	04/22/2026	INV	PD	ACCT 00888150
INVOICE: 191888		CHECKDATE: 04/22/2026								
191889		04/09/2026	AP343	181009	130.73	130.73	04/22/2026	INV	PD	ACCT 21000115
INVOICE: 191889		CHECKDATE: 04/22/2026								
191890		04/09/2026	AP343	181009	26.55	26.55	04/22/2026	INV	PD	ACCT 21000123
INVOICE: 191890		CHECKDATE: 04/22/2026								
191891		04/09/2026	AP343	181009	81.34	81.34	04/22/2026	INV	PD	ACCT 21000123

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DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
I NVOICE: 191891			CHECKDATE: 04/22/2026							
191892		04/10/2026	AP343	181009	21,058.60	21,058.60	04/22/2026	INV	PD	ACCT 00337948
I NVOICE: 191892			CHECKDATE: 04/22/2026							
6297 MEISTER SEALCOAT & SUPPLIES, LLC					27,157.64					
191869		03/26/2026	AP343	181010	181.60	181.60	04/22/2026	INV	PD	ASPHALT
I NVOICE: 91518			CHECKDATE: 04/22/2026							
191870		03/26/2026	AP343	181010	32.61	32.61	04/22/2026	INV	PD	ASPHALT
I NVOICE: 91541			CHECKDATE: 04/22/2026							
3084 SOLANA CENTER FOR ENVIRONMENTAL INNOVATION					214.21					
191893		04/14/2026	AP343	181011	5,586.36	5,586.36	04/22/2026	INV	PD	SB 1383 COMPL
I NVOICE: 40-85-3-26			CHECKDATE: 04/22/2026							
1545 STAPLES BUSINESS ADVANTAGE										
191894	26000026	04/04/2026	AP343	181012	133.73	133.73	04/22/2026	INV	PD	OFFICE SUPPLI
I NVOICE: 6060447448			CHECKDATE: 04/22/2026							
6115 SUNBELT RENTALS, INC										
191896		03/23/2026	AP343	181013	357.01	357.01	04/22/2026	INV	PD	EQUIPMENT REN
I NVOICE: 181390429-0001			CHECKDATE: 04/22/2026							
191897		03/30/2026	AP343	181013	286.32	286.32	04/22/2026	INV	PD	EQUIPMENT REN
I NVOICE: 181889731-0001			CHECKDATE: 04/22/2026							
7863 SCOTT OSBORNE					643.33					
191868		03/31/2026	AP343	181014	425.00	425.00	04/22/2026	INV	PD	GATE REPAIR:
I NVOICE: 20700			CHECKDATE: 04/22/2026							
7864 SPIRALEDGE, INC.										
191898	26000348	03/26/2026	AP343	181015	4,510.11	4,510.11	04/22/2026	INV	PD	POOL RACING L
I NVOICE: S019131593			CHECKDATE: 04/22/2026							
1675 TARGET SPECIALTY PRODUCTS										
191899		11/13/2025	AP343	181016	417.11	417.11	04/22/2026	INV	PD	FERTILIZERS/H
I NVOICE: I NVP502020379			CHECKDATE: 04/22/2026							
191900		04/07/2026	AP343	181016	96.80	96.80	04/22/2026	INV	PD	FERTILIZERS/H
I NVOICE: I NVP502117352			CHECKDATE: 04/22/2026							
6351 TELEFLEX LLC					513.91					
191901	26000399	04/07/2026	AP343	181017	870.00	870.00	04/22/2026	INV	PD	EZIO STABILIZ
I NVOICE: 9511407728			CHECKDATE: 04/22/2026							
6656 THE COMPLIANCE GUYS, LLC										

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DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
191902 INVOICE: 3567-S	26000023	04/01/2026	AP343 CHECKDATE: 04/22/2026	181018	300.00	300.00	04/22/2026	INV PD		DEH COMPLIANC
7690 TLR & SON HYDRAULICS, INC										
191903 INVOICE: 9-5326		04/06/2026	AP343 CHECKDATE: 04/22/2026	181019	1,047.42	1,047.42	04/22/2026	INV PD		HEAVY FIRE EQ
6871 TURBOSCAPE INC.										
191905 INVOICE: 16448		04/06/2026	AP343 CHECKDATE: 04/22/2026	181020	69,539.55	69,539.55	04/22/2026	INV PD		PLAYGROUND CH
7603 TYLER BROWN										
191698 INVOICE: 041126		04/14/2026	AP343 CHECKDATE: 04/22/2026	181021	280.00	280.00	04/22/2026	INV PD		INSTRUCTOR PA
6793 UNIFIRST CORPORATION										
191730 INVOICE: 2351149865		03/02/2026	AP343 CHECKDATE: 04/22/2026	181022	43.82	43.82	04/22/2026	INV PD		JANITORIAL SV
191731 INVOICE: 2351149878		03/02/2026	AP343 CHECKDATE: 04/22/2026	181022	44.48	44.48	04/22/2026	INV PD		JANITORIAL SV
191732 INVOICE: 2351149917		03/02/2026	AP343 CHECKDATE: 04/22/2026	181022	43.82	43.82	04/22/2026	INV PD		JANITORIAL SV
191733 INVOICE: 2351149941		03/02/2026	AP343 CHECKDATE: 04/22/2026	181022	29.30	29.30	04/22/2026	INV PD		JANITORIAL SV
191737 INVOICE: 2351150046		03/03/2026	AP343 CHECKDATE: 04/22/2026	181022	53.70	53.70	04/22/2026	INV PD		JANITORIAL SV
191738 INVOICE: 2351150132		03/03/2026	AP343 CHECKDATE: 04/22/2026	181022	39.80	39.80	04/22/2026	INV PD		JANITORIAL SV
191740 INVOICE: 2351150192		03/03/2026	AP343 CHECKDATE: 04/22/2026	181022	34.18	34.18	04/22/2026	INV PD		JANITORIAL SV
191800 INVOICE: 2351150197		03/03/2026	AP343 CHECKDATE: 04/22/2026	181022	128.33	128.33	04/22/2026	INV PD		JANITORIAL SV
191801 INVOICE: 2351150199		03/03/2026	AP343 CHECKDATE: 04/22/2026	181022	113.61	113.61	04/22/2026	INV PD		JANITORIAL SV
191802 INVOICE: 2351150200		03/03/2026	AP343 CHECKDATE: 04/22/2026	181022	31.44	31.44	04/22/2026	INV PD		JANITORIAL SV
191744 INVOICE: 2351151048		03/09/2026	AP343 CHECKDATE: 04/22/2026	181022	43.82	43.82	04/22/2026	INV PD		JANITORIAL SV
191745 INVOICE: 2351151062		03/09/2026	AP343 CHECKDATE: 04/22/2026	181022	44.48	44.48	04/22/2026	INV PD		JANITORIAL SV
191746 INVOICE: 2351151125		03/09/2026	AP343 CHECKDATE: 04/22/2026	181022	43.82	43.82	04/22/2026	INV PD		JANITORIAL SV
191747 INVOICE: 2351151166		03/09/2026	AP343 CHECKDATE: 04/22/2026	181022	29.30	29.30	04/22/2026	INV PD		JANITORIAL SV
191751 INVOICE: 2351151287		03/10/2026	AP343 CHECKDATE: 04/22/2026	181022	53.70	53.70	04/22/2026	INV PD		JANITORIAL SV
191752 INVOICE: 2351151372		03/10/2026	AP343 CHECKDATE: 04/22/2026	181022	39.80	39.80	04/22/2026	INV PD		JANITORIAL SV
191754 INVOICE: 2351151408		03/10/2026	AP343 CHECKDATE: 04/22/2026	181022	34.18	34.18	04/22/2026	INV PD		JANITORIAL SV

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DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
191805		03/10/2026	AP343	181022	128.33		128.33	04/22/2026	INV	PD	UNI FORMS: STR
I NVOICE: 2351151417		CHECKDATE: 04/22/2026	AP343								
191806		03/10/2026	AP343	181022	36.72		36.72	04/22/2026	INV	PD	UNI FORMS: FLE
I NVOICE: 2351151424		CHECKDATE: 04/22/2026	AP343								
191808		03/10/2026	AP343	181022	116.17		116.17	04/22/2026	INV	PD	UNI FORMS: PAR
I NVOICE: 2351151491		CHECKDATE: 04/22/2026	AP343								
191758		03/16/2026	AP343	181022	43.82		43.82	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351152141		CHECKDATE: 04/22/2026	AP343								
191759		03/16/2026	AP343	181022	44.48		44.48	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351152151		CHECKDATE: 04/22/2026	AP343								
191764		03/16/2026	AP343	181022	43.82		43.82	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351152219		CHECKDATE: 04/22/2026	AP343								
191760		03/16/2026	AP343	181022	29.30		29.30	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351152273		CHECKDATE: 04/22/2026	AP343								
191766		03/17/2026	AP343	181022	53.70		53.70	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351152392		CHECKDATE: 04/22/2026	AP343								
191767		03/17/2026	AP343	181022	39.80		39.80	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351152457		CHECKDATE: 04/22/2026	AP343								
191769		03/17/2026	AP343	181022	34.18		34.18	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351152512		CHECKDATE: 04/22/2026	AP343								
191810		03/17/2026	AP343	181022	128.83		128.83	04/22/2026	INV	PD	UNI FORMS: STR
I NVOICE: 2351152523		CHECKDATE: 04/22/2026	AP343								
191811		03/17/2026	AP343	181022	118.61		118.61	04/22/2026	INV	PD	UNI FORMS: PAR
I NVOICE: 2351152532		CHECKDATE: 04/22/2026	AP343								
191812		03/17/2026	AP343	181022	42.44		42.44	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351152536		CHECKDATE: 04/22/2026	AP343								
191772		03/23/2026	AP343	181022	43.82		43.82	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351153266		CHECKDATE: 04/22/2026	AP343								
191773		03/23/2026	AP343	181022	44.48		44.48	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351153278		CHECKDATE: 04/22/2026	AP343								
191774		03/23/2026	AP343	181022	43.82		43.82	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351153355		CHECKDATE: 04/22/2026	AP343								
191775		03/23/2026	AP343	181022	29.30		29.30	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351153401		CHECKDATE: 04/22/2026	AP343								
191779		03/24/2026	AP343	181022	53.70		53.70	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351153523		CHECKDATE: 04/22/2026	AP343								
191780		03/24/2026	AP343	181022	39.80		39.80	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351153648		CHECKDATE: 04/22/2026	AP343								
191782		03/24/2026	AP343	181022	34.18		34.18	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351153675		CHECKDATE: 04/22/2026	AP343								
191815		03/24/2026	AP343	181022	117.77		117.77	04/22/2026	INV	PD	UNI FORMS: PAR
I NVOICE: 2351153679		CHECKDATE: 04/22/2026	AP343								
191816		03/24/2026	AP343	181022	42.06		42.06	04/22/2026	INV	PD	UNI FORMS: FLE
I NVOICE: 2351153680		CHECKDATE: 04/22/2026	AP343								
191818		03/24/2026	AP343	181022	128.58		128.58	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351153713		CHECKDATE: 04/22/2026	AP343								
191786		03/30/2026	AP343	181022	43.82		43.82	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351154369		CHECKDATE: 04/22/2026	AP343								
191787		03/30/2026	AP343	181022	44.48		44.48	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351154379		CHECKDATE: 04/22/2026	AP343								
191788		03/30/2026	AP343	181022	43.82		43.82	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351154432		CHECKDATE: 04/22/2026	AP343								
191789		03/30/2026	AP343	181022	29.30		29.30	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351154470		CHECKDATE: 04/22/2026	AP343								
191793		03/31/2026	AP343	181022	53.70		53.70	04/22/2026	INV	PD	JANI TORIAL SV

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I NVOI CE: 2351154615		CHECKDATE: 04/22/2026								
191794		03/31/2026	AP343	181022	39. 80	39. 80	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351154695		CHECKDATE: 04/22/2026								
191796		03/31/2026	AP343	181022	34. 18	34. 18	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351154749		CHECKDATE: 04/22/2026								
191820		03/31/2026	AP343	181022	130. 40	130. 40	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351154757		CHECKDATE: 04/22/2026								
191821		03/31/2026	AP343	181022	115. 53	115. 53	04/22/2026	INV PD		UNI FORMS: PAR
I NVOI CE: 2351154761		CHECKDATE: 04/22/2026								
191822		03/31/2026	AP343	181022	42. 06	42. 06	04/22/2026	INV PD		UNI FORMS: FLE
I NVOI CE: 2351154763		CHECKDATE: 04/22/2026								
191799		03/02/2026	AP343	181023	2, 866. 38	7. 46	04/22/2026	INV PD		UNI FORMS: SEN
I NVOI CE: 2351149943		CHECKDATE: 04/22/2026								
191734		03/02/2026	AP343	181023	14. 18	14. 18	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351149945		CHECKDATE: 04/22/2026								
191735		03/02/2026	AP343	181023	21. 22	21. 22	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351149947		CHECKDATE: 04/22/2026								
191736		03/02/2026	AP343	181023	25. 10	25. 10	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351149965		CHECKDATE: 04/22/2026								
191739		03/03/2026	AP343	181023	27. 83	27. 83	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351150152		CHECKDATE: 04/22/2026								
191741		03/03/2026	AP343	181023	25. 30	25. 30	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351150194		CHECKDATE: 04/22/2026								
191742		03/03/2026	AP343	181023	24. 36	24. 36	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351150195		CHECKDATE: 04/22/2026								
191803		03/03/2026	AP343	181023	11. 60	11. 60	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351150201		CHECKDATE: 04/22/2026								
191743		03/06/2026	AP343	181023	14. 18	14. 18	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351150994		CHECKDATE: 04/22/2026								
191804		03/09/2026	AP343	181023	7. 46	7. 46	04/22/2026	INV PD		UNI FORMS: SEN
I NVOI CE: 2351151170		CHECKDATE: 04/22/2026								
191748		03/09/2026	AP343	181023	14. 18	14. 18	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351151172		CHECKDATE: 04/22/2026								
191749		03/09/2026	AP343	181023	21. 22	21. 22	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351151175		CHECKDATE: 04/22/2026								
191750		03/09/2026	AP343	181023	25. 10	25. 10	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351151214		CHECKDATE: 04/22/2026								
191753		03/10/2026	AP343	181023	27. 83	27. 83	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351151381		CHECKDATE: 04/22/2026								
191755		03/10/2026	AP343	181023	25. 30	25. 30	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351151409		CHECKDATE: 04/22/2026								
191756		03/10/2026	AP343	181023	24. 36	24. 36	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351151411		CHECKDATE: 04/22/2026								
191807		03/10/2026	AP343	181023	11. 60	11. 60	04/22/2026	INV PD		UNI FORMS: FAC
I NVOI CE: 2351151425		CHECKDATE: 04/22/2026								
191757		03/13/2026	AP343	181023	14. 18	14. 18	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351152091		CHECKDATE: 04/22/2026								
191809		03/16/2026	AP343	181023	7. 46	7. 46	04/22/2026	INV PD		UNI FORMS: SEN
I NVOI CE: 2351152277		CHECKDATE: 04/22/2026								
191761		03/16/2026	AP343	181023	14. 18	14. 18	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351152279		CHECKDATE: 04/22/2026								
191762		03/16/2026	AP343	181023	21. 22	21. 22	04/22/2026	INV PD		JANI TORIAL SV
I NVOI CE: 2351152284		CHECKDATE: 04/22/2026								

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DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
191763		03/16/2026	AP343	181023	25.10	25.10	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351152317		CHECKDATE: 04/22/2026								
191768		03/17/2026	AP343	181023	27.83	27.83	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351152470		CHECKDATE: 04/22/2026								
191770		03/17/2026	AP343	181023	25.30	25.30	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351152515		CHECKDATE: 04/22/2026								
191765		03/17/2026	AP343	181023	24.36	24.36	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351152517		CHECKDATE: 04/22/2026								
191813		03/17/2026	AP343	181023	11.60	11.60	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351152537		CHECKDATE: 04/22/2026								
191771		03/20/2026	AP343	181023	14.18	14.18	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351153197		CHECKDATE: 04/22/2026								
191814		03/23/2026	AP343	181023	7.46	7.46	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351153405		CHECKDATE: 04/22/2026								
191776		03/23/2026	AP343	181023	14.18	14.18	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351153408		CHECKDATE: 04/22/2026								
191777		03/23/2026	AP343	181023	21.22	21.22	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351153409		CHECKDATE: 04/22/2026								
191778		03/23/2026	AP343	181023	25.10	25.10	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351153436		CHECKDATE: 04/22/2026								
191781		03/24/2026	AP343	181023	27.83	27.83	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351153657		CHECKDATE: 04/22/2026								
191783		03/24/2026	AP343	181023	25.30	25.30	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351153676		CHECKDATE: 04/22/2026								
191784		03/24/2026	AP343	181023	24.36	24.36	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351153677		CHECKDATE: 04/22/2026								
191817		03/24/2026	AP343	181023	11.60	11.60	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351153681		CHECKDATE: 04/22/2026								
191785		03/27/2026	AP343	181023	14.18	14.18	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351154294		CHECKDATE: 04/22/2026								
191819		03/30/2026	AP343	181023	7.46	7.46	04/22/2026	INV	PD	UNI FORMS: SEN
I NVOICE: 2351154473		CHECKDATE: 04/22/2026								
191790		03/30/2026	AP343	181023	14.18	14.18	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351154475		CHECKDATE: 04/22/2026								
191791		03/30/2026	AP343	181023	21.22	21.22	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351154478		CHECKDATE: 04/22/2026								
191792		03/30/2026	AP343	181023	25.10	25.10	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351154523		CHECKDATE: 04/22/2026								
191795		03/31/2026	AP343	181023	27.83	27.83	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351154708		CHECKDATE: 04/22/2026								
191797		03/31/2026	AP343	181023	25.30	25.30	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351154752		CHECKDATE: 04/22/2026								
191798		03/31/2026	AP343	181023	24.36	24.36	04/22/2026	INV	PD	JANI TORIAL SV
I NVOICE: 2351154753		CHECKDATE: 04/22/2026								
191823		03/31/2026	AP343	181023	11.60	11.60	04/22/2026	INV	PD	UNI FORMS: FAC
I NVOICE: 2351154765		CHECKDATE: 04/22/2026								

841.97

4734 SAN DIEGO NEWSPAPER HOLDINGS, LLC

191865		03/31/2026	AP343	181024	434.15	434.15	04/22/2026	INV	PD	LEGAL AD SVCS
I NVOICE: 0000638480		CHECKDATE: 04/22/2026								

1740 VALLECITOS WATER DISTRICT

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
191906		04/02/2026	AP343	181025	1,604.87	1,604.87	04/22/2026	INV	PD	CUST NO 00030
INVOICE: 191906		CHECKDATE: 04/22/2026								
191907		04/08/2026	AP343	181025	432.46	432.46	04/22/2026	INV	PD	ACCT 95000027
INVOICE: 191907		CHECKDATE: 04/22/2026								
191908		04/08/2026	AP343	181025	399.40	399.40	04/22/2026	INV	PD	ACCT 95000080
INVOICE: 191908		CHECKDATE: 04/22/2026								
191909		04/08/2026	AP343	181025	366.34	366.34	04/22/2026	INV	PD	ACCT 95000503
INVOICE: 191909		CHECKDATE: 04/22/2026								
191910		04/08/2026	AP343	181025	410.85	410.85	04/22/2026	INV	PD	CUST NO 00057
INVOICE: 191910		CHECKDATE: 04/22/2026								
1679 WATERLINE TECHNOLOGIES, INC					3,213.92					
191916		01/27/2026	AP343	181026	5,905.58	5,905.58	04/22/2026	INV	PD	EMERGENCY POO
INVOICE: 5778323		CHECKDATE: 04/22/2026								
3070 WEST COAST ARBORISTS, INC.										
191925		12/15/2025	AP343	181027	17,020.00	17,020.00	04/22/2026	INV	PD	TREE WORK
INVOICE: 238212		CHECKDATE: 04/22/2026								
1988 WESTAIR GAS & EQUIPMENT										
191917		03/26/2026	AP343	181028	207.52	207.52	04/22/2026	INV	PD	MEDICAL BILLA
INVOICE: 0012200606		CHECKDATE: 04/22/2026								
191918		03/26/2026	AP343	181028	217.84	217.84	04/22/2026	INV	PD	MEDICAL BILLA
INVOICE: 0012200607		CHECKDATE: 04/22/2026								
191919		03/26/2026	AP343	181028	289.66	289.66	04/22/2026	INV	PD	MEDICAL BILLA
INVOICE: 0012200612		CHECKDATE: 04/22/2026								
191920		03/31/2026	AP343	181028	190.46	190.46	04/22/2026	INV	PD	MEDICAL BILLA
INVOICE: 0012203941		CHECKDATE: 04/22/2026								
191921		03/31/2026	AP343	181028	207.52	207.52	04/22/2026	INV	PD	MEDICAL BILLA
INVOICE: 0012203942		CHECKDATE: 04/22/2026								
191922		04/03/2026	AP343	181028	27.38	27.38	04/22/2026	INV	PD	MEDICAL BILLA
INVOICE: 0012205358		CHECKDATE: 04/22/2026								
191923		04/08/2026	AP343	181028	125.38	125.38	04/22/2026	INV	PD	MEDICAL BILLA
INVOICE: 0012207888		CHECKDATE: 04/22/2026								
191924		04/08/2026	AP343	181028	207.52	207.52	04/22/2026	INV	PD	MEDICAL BILLA
INVOICE: 0012207889		CHECKDATE: 04/22/2026								
6886 WHITE CAP SUPPLY HOLDINGS II, LLC					1,473.28					
191926		04/07/2026	AP343	181029	147.69	147.69	04/22/2026	INV	PD	CONCRETE MIX
INVOICE: 50036189394		CHECKDATE: 04/22/2026								
3375 A.O. REED & CO, LLC										
191938		04/10/2026	AP343	181036	16,572.00	16,572.00	04/29/2026	INV	PD	AC REPLACEMEN
INVOICE: 417251		CHECKDATE: 04/29/2026								
7251 CMJM VENTURES, INC										
191934	26000130	04/15/2026	AP343	181037	131.04	131.04	04/29/2026	INV	PD	BUSINESS CARD

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
I NVOI CE: 79124			CHECKDATE: 04/29/2026							
191935	26000130	04/16/2026	AP343	181037	146.81	146.81	04/29/2026	INV PD		BUSI NESS CARD
I NVOI CE: 79161			CHECKDATE: 04/29/2026							
7018 BSN SPORTS LLC					277.85					
191961	26000005	04/15/2026	AP343	181038	1,691.10	1,691.10	04/29/2026	INV PD		SPORTS EQUI PM
I NVOI CE: 933916986			CHECKDATE: 04/29/2026							
6358 BUSY BEES LOCKS & KEYS INC										
191962		04/10/2026	AP343	181039	102.77	102.77	04/29/2026	INV PD		KEY COPIES
I NVOI CE: 91195171			CHECKDATE: 04/29/2026							
191963		04/15/2026	AP343	181039	22.84	22.84	04/29/2026	INV PD		KEY COPIES: P
I NVOI CE: 91195490			CHECKDATE: 04/29/2026							
191964		04/15/2026	AP343	181039	29.36	29.36	04/29/2026	INV PD		KEY COPIES: P
I NVOI CE: 91195493			CHECKDATE: 04/29/2026							
1280 CDW GOVERNMENT, INC.					154.97					
191979	26000316	04/11/2026	AP343	181040	138.20	138.20	04/29/2026	INV PD		COMPUTER EQUI
I NVOI CE: AI 8N54H			CHECKDATE: 04/29/2026							
4823 COAST NEWS INC										
191982		04/17/2026	AP343	181041	89.13	89.13	04/29/2026	INV PD		LEGAL AD SERV
I NVOI CE: 00160889			CHECKDATE: 04/29/2026							
191983		04/17/2026	AP343	181041	93.00	93.00	04/29/2026	INV PD		LEGAL AD SERV
I NVOI CE: 00160890			CHECKDATE: 04/29/2026							
6896 FIFTH ASSET INC					182.13					
192009	26000402	04/01/2026	AP343	181042	15,000.00	15,000.00	05/01/2026	INV PD		ANNUAL DEBTBO
I NVOI CE: DB2007396			CHECKDATE: 04/29/2026							
1653 AFECO, INC.										
192010	26000404	04/14/2026	AP343	181043	4,311.61	4,311.61	05/01/2026	INV PD		VARIOUS PPE I
I NVOI CE: 205783			CHECKDATE: 04/29/2026							
7248 ECOMPUTER, INC										
192004	26000085	04/20/2026	AP343	181044	878.50	878.50	05/01/2026	INV PD		PHONE CARRIER
I NVOI CE: I NV355750			CHECKDATE: 04/29/2026							
1131 HORI ZON DI STRI BUTORS, INC										
192072		04/20/2026	AP343	181045	10,309.59	10,309.59	04/29/2026	INV PD		IRRI GATION PA
I NVOI CE: 2H162687			CHECKDATE: 04/29/2026							
6736 HPS MECHANICAL, INC.										

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
192074		03/31/2026	AP343	181046	27,882.71	27,882.71	04/29/2026	INV	PD	BACKFLOW REPL
INVOICE: 226-01		CHECKDATE: 04/29/2026								
192073		03/24/2026	AP343	181046	1,564.28	1,564.28	04/29/2026	INV	PD	PLUMBING REPA
INVOICE: 2737-189		CHECKDATE: 04/29/2026								
192077		04/07/2026	AP343	181046	718.00	718.00	04/29/2026	INV	PD	PLUMBING REPA
INVOICE: 2737-191		CHECKDATE: 04/29/2026								
192078		04/03/2026	AP343	181046	507.61	507.61	04/29/2026	INV	PD	PLUMBING REPA
INVOICE: 2737-192		CHECKDATE: 04/29/2026								
192079		04/03/2026	AP343	181046	496.30	496.30	04/29/2026	INV	PD	PLUMBING REPA
INVOICE: 2737-193		CHECKDATE: 04/29/2026								
192075		04/03/2026	AP343	181046	284.00	284.00	04/29/2026	INV	PD	PLUMBING REPA
INVOICE: 2737-194		CHECKDATE: 04/29/2026								
192076		04/14/2026	AP343	181046	512.55	512.55	04/29/2026	INV	PD	PLUMBING REPA
INVOICE: 2737-195		CHECKDATE: 04/29/2026								
					31,965.45					
1532 ELECTRICAL SYSTEMS, INC.										
192083		04/13/2026	AP343	181047	275.00	275.00	04/29/2026	INV	PD	SERVICE CALL:
INVOICE: 240640		CHECKDATE: 04/29/2026								
7538 LASER ELECTRIC, INC.										
192084		04/07/2026	AP343	181048	2,045.94	2,045.94	04/29/2026	INV	PD	ELECTRICAL RE
INVOICE: 202075-1		CHECKDATE: 04/29/2026								
7131 LOOMIS ARMORED US, LLC										
192101		03/31/2026	AP343	181049	1,350.40	1,350.40	04/29/2026	INV	PD	ARMORED CAR T
INVOICE: 13952811		CHECKDATE: 04/29/2026								
6765 MOTION AND FLOW CONTROL PRODUCTS, INC										
192103		04/20/2026	AP343	181050	18.32	18.32	04/29/2026	INV	PD	SMALL EQUIPME
INVOICE: 9786191		CHECKDATE: 04/29/2026								
1787 PARKHOUSE TIRE, INC.										
192133		03/30/2026	AP343	181051	364.20	364.20	04/21/2026	INV	PD	TIRES
INVOICE: 3020315624		CHECKDATE: 04/29/2026								
192134		04/07/2026	AP343	181051	260.54	260.54	04/21/2026	INV	PD	TIRES
INVOICE: 3020316436		CHECKDATE: 04/29/2026								
					624.74					
6154 JANEL RODRIGUEZ										
192080		04/10/2026	AP343	181052	646.15	646.15	04/29/2026	INV	PD	CASE #17FL007
INVOICE: 041026		CHECKDATE: 04/29/2026								
7334 WESTFLEX, INC										
192219		04/08/2026	AP343	181053	65.82	65.82	05/01/2026	INV	PD	SMALL EQUIPME
INVOICE: 5011853		CHECKDATE: 04/29/2026								
1852 VERIZON WIRELESS										

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	I NVOI CE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
192220 I NVOI CE: 6140200116		04/03/2026	AP343	181054	8, 375. 64	8, 375. 64	05/01/2026	INV	PD	ACCT 87109522
5928 4LEAF, I NC.										
191927 I NVOI CE: J0800-26C		04/02/2026	AP343	181055	17, 187. 50	17, 187. 50	04/29/2026	INV	PD	PLAN REVI EW F
191928 I NVOI CE: J4093-01A7		04/13/2026	AP343	181055	21, 413. 70	21, 413. 70	04/29/2026	INV	PD	BUI LDI NG I NSP
191929 I NVOI CE: J4093-02A8		04/13/2026	AP343	181055	22, 314. 95	22, 314. 95	04/29/2026	INV	PD	PERMI T TECHNI
191930 I NVOI CE: J4093-03N		04/13/2026	AP343	181055	23, 437. 66	23, 437. 66	04/29/2026	INV	PD	BUI LDI NG I NSP
					84, 353. 81					
7625 AMERI CAN BUI LDERS & CONTRACTORS SUPPLY CO. I NC										
191936 I NVOI CE: 2007367637-001		04/08/2026	AP343	181056	14, 998. 89	14, 998. 89	04/29/2026	INV	PD	SKYLI GHTS
7835 AGI LE OCCUPATI ONAL MEDI CI NE, PC										
191931 I NVOI CE: PP000027		04/08/2026	AP343	181057	262. 00	262. 00	04/29/2026	INV	PD	PRE-EMPLOYEME
1105 ALLSTAR FIRE EQUIPMENT I NC.										
191933 I NVOI CE: 26000400 271598		04/06/2026	AP343	181058	4, 809. 25	4, 809. 25	04/29/2026	INV	PD	FI REFI GHTI NG
7897 AMI L MAJANO										
191937 I NVOI CE: 191937		04/15/2026	AP343	181059	586. 15	586. 15	04/29/2026	INV	PD	AMBULANCE OVE
6319 AT&T										
191946 I NVOI CE: 0362664114		04/11/2026	AP343	181060	59. 10	59. 10	04/29/2026	INV	PD	ACCT 82900027
191947 I NVOI CE: 9569774114		04/11/2026	AP343	181060	97. 88	97. 88	04/29/2026	INV	PD	ACCT 83100095
					156. 98					
1178 AT&T/CALNET 3										
191939 I NVOI CE: 000025087342		04/10/2026	AP343	181061	4, 921. 40	4, 921. 40	04/29/2026	INV	PD	BAN 939105302
191940 I NVOI CE: 000025087385		04/10/2026	AP343	181061	31. 91	31. 91	04/29/2026	INV	PD	BAN 939105398
191941 I NVOI CE: 000025087386		04/10/2026	AP343	181061	31. 91	31. 91	04/29/2026	INV	PD	BAN 939105399
191942 I NVOI CE: 000025087463		04/10/2026	AP343	181061	216. 90	216. 90	04/29/2026	INV	PD	BAN 939105596
191943		04/10/2026	AP343	181061	266. 91	266. 91	04/29/2026	INV	PD	BAN 939105596

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
I NVOI CE: 000025087464			CHECKDATE: 04/29/2026							
191944		04/10/2026	AP343	181061	94. 17	94. 17	04/29/2026	INV PD	BAN	939106967
I NVOI CE: 000025088190			CHECKDATE: 04/29/2026							
191945		04/10/2026	AP343	181061	31. 91	31. 91	04/29/2026	INV PD	BAN	939108205
I NVOI CE: 000025088228			CHECKDATE: 04/29/2026							
7872 BENTLEY' S ELECTRICAL INC					5, 595. 11					
191948		04/15/2026	AP343	181062	6, 371. 00	6, 371. 00	04/29/2026	INV PD		ELECTRI CAL RE
I NVOI CE: 1495			CHECKDATE: 04/29/2026							
5532 CHRIS TINA BIGGIN										
191949		04/21/2026	AP343	181063	99. 00	99. 00	04/29/2026	INV PD		I NSTRUCTOR PA
I NVOI CE: 041926			CHECKDATE: 04/29/2026							
7322 BOOT BARN HOLDINGS										
191950	26000055	08/27/2025	AP343	181064	1, 473. 01	1, 473. 01	04/29/2026	INV PD		REDBACK STATI
I NVOI CE: I NV00516428			CHECKDATE: 04/29/2026							
191951	26000205	11/13/2025	AP343	181064	1, 052. 15	1, 052. 15	04/29/2026	INV PD		STATI ON BOOTS
I NVOI CE: I NV00541909			CHECKDATE: 04/29/2026							
191952	26000321	04/14/2026	AP343	181064	210. 43	210. 43	04/29/2026	INV PD		REDBACK STATI
I NVOI CE: I NV00592946			CHECKDATE: 04/29/2026							
2073 BOUND TREE MEDICAL, LLC					2, 735. 59					
191953	26000419	04/17/2026	AP343	181065	2, 735. 35	2, 735. 35	04/29/2026	INV PD		AED ADULT/PED
I NVOI CE: 86175106			CHECKDATE: 04/29/2026							
191954		04/20/2026	AP343	181065	507. 17	507. 17	04/29/2026	INV PD		MEDI CAL BI LLA
I NVOI CE: 86176882			CHECKDATE: 04/29/2026							
191955		04/20/2026	AP343	181065	642. 82	642. 82	04/29/2026	INV PD		MEDI CAL BI LLA
I NVOI CE: 86176883			CHECKDATE: 04/29/2026							
191956		04/20/2026	AP343	181065	57. 05	57. 05	04/29/2026	INV PD		MEDI CAL BI LLA
I NVOI CE: 86176884			CHECKDATE: 04/29/2026							
191957		04/20/2026	AP343	181065	101. 30	101. 30	04/29/2026	INV PD		MEDI CAL BI LLA
I NVOI CE: 86176885			CHECKDATE: 04/29/2026							
191958		04/20/2026	AP343	181065	621. 16	621. 16	04/29/2026	INV PD		MEDI CAL BI LLA
I NVOI CE: 86176886			CHECKDATE: 04/29/2026							
191959		04/20/2026	AP343	181065	59. 78	59. 78	04/29/2026	INV PD		MEDI CAL BI LLA
I NVOI CE: 86176887			CHECKDATE: 04/29/2026							
7913 BRIAN DEGRANDE					4, 724. 63					
192142		04/21/2026	AP343	181066	275. 00	275. 00	05/01/2026	INV PD		BOOT REIMBURS
I NVOI CE: 042126			CHECKDATE: 04/29/2026							
4595 CALI FORNIA HEALTH & SAFETY, INC.										
191966	26000153	04/20/2026	AP343	181067	642. 00	642. 00	04/29/2026	INV PD		SCBA COMPRESS
I NVOI CE: 26-185CALB			CHECKDATE: 04/29/2026							

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
7483 CALI FORNIA STATE DISBURSEMENT UNIT										
191967		04/10/2026	AP343	181068	876.46	876.46	04/29/2026	INV PD		CASE #FLHE220
INVOICE: 041026		CHECKDATE: 04/29/2026								
3157 CALBO										
191965		03/30/2026	AP343	181069	3,100.00	3,100.00	04/29/2026	INV PD		2026 CALBO LE
INVOICE: 21529		CHECKDATE: 04/29/2026								
6294 CCS FACILITY SERVICES - SAN DIEGO, INC.										
191972		03/31/2026	AP343	181070	38.00	38.00	04/29/2026	INV PD		SPECIAL EVENT
INVOICE: 751284		CHECKDATE: 04/29/2026								
191973		03/31/2026	AP343	181070	76.00	76.00	04/29/2026	INV PD		SPECIAL EVENT
INVOICE: 751285		CHECKDATE: 04/29/2026								
191974		03/31/2026	AP343	181070	150.00	150.00	04/29/2026	INV PD		SPECIAL EVENT
INVOICE: 751327		CHECKDATE: 04/29/2026								
191975		03/31/2026	AP343	181070	76.00	76.00	04/29/2026	INV PD		SPECIAL EVENT
INVOICE: 751328		CHECKDATE: 04/29/2026								
191968		03/30/2026	AP343	181070	1,743.30	1,743.30	04/29/2026	INV PD		SPECIAL EVENT
INVOICE: 751670		CHECKDATE: 04/29/2026								
191969		03/30/2026	AP343	181070	285.30	285.30	04/29/2026	INV PD		SPECIAL EVENT
INVOICE: 751671		CHECKDATE: 04/29/2026								
191970		03/30/2026	AP343	181070	297.25	297.25	04/29/2026	INV PD		SPECIAL EVENT
INVOICE: 751672		CHECKDATE: 04/29/2026								
191976		04/09/2026	AP343	181070	304.00	304.00	04/29/2026	INV PD		SPECIAL EVENT
INVOICE: 751788		CHECKDATE: 04/29/2026								
191971		03/30/2026	AP343	181070	380.00	380.00	04/29/2026	INV PD		SPECIAL EVENT
INVOICE: 752079		CHECKDATE: 04/29/2026								
191977		04/14/2026	AP343	181070	38.00	38.00	04/29/2026	INV PD		SPECIAL EVENT
INVOICE: 752157		CHECKDATE: 04/29/2026								
191978		04/14/2026	AP343	181070	76.00	76.00	04/29/2026	INV PD		SPECIAL EVENT
INVOICE: 752177		CHECKDATE: 04/29/2026								
					3,463.85					
1291 CHRISTENSEN & SPATH LLP										
191932		04/13/2026	AP343	181071	225.00	225.00	04/29/2026	INV PD		AS NEEDED LEG
INVOICE: 15542		CHECKDATE: 04/29/2026								
7868 COPYMAX COPIES PRINTS BOOKS 7 BEYOND INC.										
191984		04/16/2026	AP343	181072	126.64	126.64	04/29/2026	INV PD		DIRECTORY PAN
INVOICE: 19215		CHECKDATE: 04/29/2026								
3090 COSTAR REALTY INFORMATION, INC.										
191985	26000247	02/04/2026	AP343	181073	759.12	759.12	04/29/2026	INV PD		COSTAR SUITE
INVOICE: 123501889		CHECKDATE: 04/29/2026								
191986	26000247	03/04/2026	AP343	181073	759.12	759.12	04/29/2026	INV PD		COSTAR SUITE
INVOICE: 123674663		CHECKDATE: 04/29/2026								
191987	26000247	04/02/2026	AP343	181073	759.12	759.12	04/29/2026	INV PD		COSTAR SUITE
INVOICE: 123867940		CHECKDATE: 04/29/2026								

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
1488 COX COMMUNICATIONS					2,277.36					
191990		04/04/2026	AP343	181074	80.51	80.51	04/29/2026	INV PD	ACCT	00134100
INVOICE: 191990		CHECKDATE: 04/29/2026								
191991		04/01/2026	AP343	181075	38.43	38.43	04/29/2026	INV PD	ACCT	00134100
INVOICE: 191991		CHECKDATE: 04/29/2026								
191992		04/04/2026	AP343	181076	57.65	57.65	04/29/2026	INV PD	ACCT	00134101
INVOICE: 191992		CHECKDATE: 04/29/2026								
191994		04/03/2026	AP343	181078	635.00	635.00	04/29/2026	INV PD	ACCT	00134101
INVOICE: 191994		CHECKDATE: 04/29/2026								
191995		04/07/2026	AP343	181079	26.80	26.80	04/29/2026	INV PD	ACCT	00134101
INVOICE: 191995		CHECKDATE: 04/29/2026								
191996		04/01/2026	AP343	181080	55.44	55.44	04/29/2026	INV PD	ACCT	00134100
INVOICE: 191996		CHECKDATE: 04/29/2026								
6627 CROSS CONNECTIONS EMERGENCY SERVICES INC										
191997	26000414	04/17/2026	AP343	181081	4,805.90	4,805.90	04/29/2026	INV PD	TELEPHONE	EME
INVOICE: 2648-SMFD		CHECKDATE: 04/29/2026								
7789 CVL ECONOMICS LLC										
191998		04/20/2026	AP343	181082	49,500.00	49,500.00	04/29/2026	INV PD	PROJECT	PLANN
INVOICE: 1191		CHECKDATE: 04/29/2026								
3388 DELTA DENTAL INSURANCE COMPANY										
192000		05/01/2026	AP343	181083	3,987.84	3,987.84	05/01/2026	INV PD	VOL DENTAL	HM
INVOICE: BE007021397		CHECKDATE: 04/29/2026								
3397 DELTA DENTAL OF CALIFORNIA										
191999		05/01/2026	AP343	181084	9,119.76	9,119.76	05/01/2026	INV PD	VOL DENTAL	PP
INVOICE: BE007020063		CHECKDATE: 04/29/2026								
3654 DOWNSTREAM SERVICES, INC.										
192001		03/31/2026	AP343	181085	305,109.00	305,109.00	05/01/2026	INV PD	STORM DRAIN	I
INVOICE: 185653		CHECKDATE: 04/29/2026								
1819 DUDEK										
192002		04/20/2026	AP343	181086	2,915.00	2,915.00	05/01/2026	INV PD	ON CALL	CONST
INVOICE: 202603604		CHECKDATE: 04/29/2026								
3892 EAST PENN MANUFACTURING, INC.										
192003		04/13/2026	AP343	181087	1,305.36	1,305.36	05/01/2026	INV PD	HEAVY FIRE	EQ

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	I NVOI CE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
I NVOI CE: 260354567 CHECKDATE: 04/29/2026										
1004 EWING IRRIGATION PRODUCTS INC.										
192005		02/03/2026	AP343	181088	39.95	39.95	05/01/2026	INV PD		TRAINING CLAS
I NVOI CE: 29003522 CHECKDATE: 04/29/2026										
1000 EXECUTIVE LANDSCAPE INC.										
192006		02/12/2026	AP343	181089	158.33	158.33	05/01/2026	INV PD		EXTRA WORK
I NVOI CE: 2633541 CHECKDATE: 04/29/2026										
192007		03/13/2026	AP343	181089	165.61	165.61	05/01/2026	INV PD		EXTRA WORK
I NVOI CE: 2633543 CHECKDATE: 04/29/2026										
					323.94					
7116 FACILIT SERV, INC.										
192008	26000016	04/10/2026	AP343	181090	2,791.00	2,791.00	05/01/2026	INV PD		BASKETBALL BA
I NVOI CE: 26125 CHECKDATE: 04/29/2026										
4593 FRANCHISE TAX BOARD										
192059		04/10/2026	AP343	181091	50.00	50.00	04/29/2026	INV PD		EWOT, PR08: 3
I NVOI CE: 041026 CHECKDATE: 04/29/2026										
192060		04/10/2026	AP343	181092	28.29	28.29	04/29/2026	INV PD		EWOT, PR08: 3
I NVOI CE: 041026 2 CHECKDATE: 04/29/2026										
7104 POMPEO DJ COMPANY										
192139		05/02/2026	AP343	181093	750.00	750.00	05/02/2026	INV PD		DJ ENTERTAINM
I NVOI CE: 5-2-26 CHECKDATE: 04/29/2026										
6104 GOOD WOOD CUSTOMS										
192141		04/21/2026	AP343	181094	1,500.00	1,500.00	05/01/2026	INV PD		BAGS N BREWS
I NVOI CE: 012 CHECKDATE: 04/29/2026										
1048 GRAINGER										
192064		04/09/2026	AP343	181095	13.96	13.96	04/29/2026	INV PD		CONSTRUCTION
I NVOI CE: 9874073621 CHECKDATE: 04/29/2026										
192065		04/10/2026	AP343	181095	9.19	9.19	04/29/2026	INV PD		SMALL TOOLS
I NVOI CE: 9875901689 CHECKDATE: 04/29/2026										
192066		04/13/2026	AP343	181095	194.36	194.36	04/29/2026	INV PD		RENTAL VEHICL
I NVOI CE: 9877316811 CHECKDATE: 04/29/2026										
192067		04/13/2026	AP343	181095	45.05	45.05	04/29/2026	INV PD		BUILDING MATE
I NVOI CE: 9877456096 CHECKDATE: 04/29/2026										
192068		04/15/2026	AP343	181095	455.12	455.12	04/29/2026	INV PD		ELECTRICAL RE
I NVOI CE: 9880817532 CHECKDATE: 04/29/2026										
192069		04/15/2026	AP343	181095	494.82	494.82	04/29/2026	INV PD		ELECTRICAL RE
I NVOI CE: 9880817540 CHECKDATE: 04/29/2026										
192070		04/16/2026	AP343	181095	603.91	603.91	04/29/2026	INV PD		BUILDING MATE
I NVOI CE: 9882480073 CHECKDATE: 04/29/2026										

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
2452 MYERS AND SONS HIWAY SAFETY INC.					1,816.41					
192071		04/20/2026	AP343	181096	168.56	168.56	04/29/2026	INV	PD	CUSTOM SIGNS
INVOICE: 185176		CHECKDATE: 04/29/2026								
4361 HOME DEPOT CREDIT SERVICES										
192252		04/13/2026	AP343	181097	101.13	101.13	04/29/2026	INV	PD	FIRE DEPARTME
INVOICE: 041326		CHECKDATE: 04/29/2026								
7899 JAMES CHEN										
191981		04/15/2026	AP343	181098	640.40	640.40	04/29/2026	INV	PD	AMBULANCE OVE
INVOICE: 191981		CHECKDATE: 04/29/2026								
7896 JOHN LUY										
192081		04/15/2026	AP343	181099	1,043.46	1,043.46	04/29/2026	INV	PD	AMBULANCE OVE
INVOICE: 192081		CHECKDATE: 04/29/2026								
1477 KAI SER FOUNDATION HEALTH PLAN										
192082		04/15/2026	AP343	181100	135,568.47	135,568.47	04/29/2026	INV	PD	HEALTH INST A
INVOICE: 107423890321		CHECKDATE: 04/29/2026								
6998 LAZ KARP ASSOCIATES, LLC										
192221		04/14/2026	AP343	181101	36,554.25	36,554.25	05/01/2026	INV	PD	PARKING ENFOR
INVOICE: SI 1050360		CHECKDATE: 04/29/2026								
6756 LEAL FAMILY INC.										
192085		04/21/2026	AP343	181102	2,180.50	2,180.50	04/29/2026	INV	PD	INSTRUCTOR PA
INVOICE: 031426-041826		CHECKDATE: 04/29/2026								
1834 LIEBERT CASSIDY & WHITMORE										
192089		02/28/2026	AP343	181103	4,607.50	4,607.50	04/29/2026	INV	PD	SPECIAL LEGAL
INVOICE: 317723		CHECKDATE: 04/29/2026								
192086		02/28/2026	AP343	181103	2,144.55	2,144.55	04/29/2026	INV	PD	SPECIAL LEGAL
INVOICE: 317724		CHECKDATE: 04/29/2026								
192088		02/28/2026	AP343	181103	7,081.00	7,081.00	04/29/2026	INV	PD	SPECIAL LEGAL
INVOICE: 317725		CHECKDATE: 04/29/2026								
192087		02/28/2026	AP343	181103	29.50	29.50	04/29/2026	INV	PD	SPECIAL LEGAL
INVOICE: 317726		CHECKDATE: 04/29/2026								
192094		03/31/2026	AP343	181103	3,084.00	3,084.00	04/29/2026	INV	PD	SPECIAL LEGAL
INVOICE: 320035		CHECKDATE: 04/29/2026								
192093		03/31/2026	AP343	181103	3,152.50	3,152.50	04/29/2026	INV	PD	SPECIAL LEGAL
INVOICE: 320036		CHECKDATE: 04/29/2026								
192095		03/31/2026	AP343	181103	5,927.00	5,927.00	04/29/2026	INV	PD	SPECIAL LEGAL
INVOICE: 320037		CHECKDATE: 04/29/2026								
192092		03/31/2026	AP343	181103	3,992.00	3,992.00	04/29/2026	INV	PD	SPECIAL LEGAL
INVOICE: 320038		CHECKDATE: 04/29/2026								

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
192091		03/31/2026	AP343	181103	841.00	841.00	04/29/2026	INV	PD	SPECIAL LEGAL
INVOICE: 320039		CHECKDATE: 04/29/2026								
192090		03/31/2026	AP343	181103	4,203.50	4,203.50	04/29/2026	INV	PD	SPECIAL LEGAL
INVOICE: 320040		CHECKDATE: 04/29/2026								
2076 LIFE-ASSIST, INC.					35,062.55					
192096	26000078	04/20/2026	AP343	181104	503.78	503.78	04/29/2026	INV	PD	MEDICATION AN
INVOICE: 2105506		CHECKDATE: 04/29/2026								
192097	26000078	04/20/2026	AP343	181104	693.27	693.27	04/29/2026	INV	PD	MEDICATION AN
INVOICE: 2105509		CHECKDATE: 04/29/2026								
192098	26000078	04/20/2026	AP343	181104	307.68	307.68	04/29/2026	INV	PD	MEDICATION AN
INVOICE: 2105513		CHECKDATE: 04/29/2026								
192099	26000078	04/20/2026	AP343	181104	356.10	356.10	04/29/2026	INV	PD	MEDICATION AN
INVOICE: 2105593		CHECKDATE: 04/29/2026								
192100	26000078	04/20/2026	AP343	181104	342.56	342.56	04/29/2026	INV	PD	MEDICATION AN
INVOICE: 2106151		CHECKDATE: 04/29/2026								
1903 NIPPON SANSO MATHESON, INC					2,203.39					
192123		04/07/2026	AP343	181105	51.55	51.55	04/21/2026	INV	PD	PROPANE
INVOICE: 0033110395		CHECKDATE: 04/29/2026								
192124		04/07/2026	AP343	181105	30.93	30.93	04/21/2026	INV	PD	PROPANE
INVOICE: 0033121173		CHECKDATE: 04/29/2026								
3095 BRIAN MEREDITH					82.48					
191960	26000430	04/04/2026	AP343	181106	450.00	450.00	04/29/2026	INV	PD	TUITION REIMB
INVOICE: 040426		CHECKDATE: 04/29/2026								
5731 MIKHAIL OGAWA ENGINEERING, INC.										
192102		04/01/2026	AP343	181107	21,642.00	21,642.00	04/29/2026	INV	PD	STORMWATER CO
INVOICE: 12496		CHECKDATE: 04/29/2026								
1490 NAPA AUTO PARTS										
192104		04/06/2026	AP343	181108	146.40	146.40	04/29/2026	INV	PD	TIRES
INVOICE: 098782		CHECKDATE: 04/29/2026								
192105		04/07/2026	AP343	181108	-85.52	-85.52	04/29/2026	CRM	PD	CREDIT FOR IN
INVOICE: 098919		CHECKDATE: 04/29/2026								
192106		04/07/2026	AP343	181108	-470.97	-470.97	04/29/2026	CRM	PD	CREDIT FOR IN
INVOICE: 098933		CHECKDATE: 04/29/2026								
192107		04/08/2026	AP343	181108	154.38	154.38	04/29/2026	INV	PD	RENTAL VEHICL
INVOICE: 099020		CHECKDATE: 04/29/2026								
192108		04/08/2026	AP343	181108	20.01	20.01	04/29/2026	INV	PD	HEAVY EQUIPME
INVOICE: 099061		CHECKDATE: 04/29/2026								
192109		04/08/2026	AP343	181108	5.93	5.93	04/29/2026	INV	PD	HEAVY EQUIPME
INVOICE: 099062		CHECKDATE: 04/29/2026								
192110		04/13/2026	AP343	181108	131.61	131.61	04/29/2026	INV	PD	HEAVY EQUIPME
INVOICE: 099505		CHECKDATE: 04/29/2026								
192111		04/14/2026	AP343	181108	114.25	114.25	04/29/2026	INV	PD	FUEL & LUBRIC

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
I NVOI CE: 099674			CHECKDATE: 04/29/2026							
192112		04/14/2026	AP343	181108	214.67	214.67	04/29/2026	INV PD		FUEL & LUBRIC
I NVOI CE: 099675			CHECKDATE: 04/29/2026							
192113		04/15/2026	AP343	181108	14.79	14.79	04/29/2026	INV PD		HEAVY EQUI PME
I NVOI CE: 099811			CHECKDATE: 04/29/2026							
192114		04/16/2026	AP343	181108	146.56	146.56	04/29/2026	INV PD		HEAVY EQUI PME
I NVOI CE: 099853			CHECKDATE: 04/29/2026							
192115		04/16/2026	AP343	181108	64.43	64.43	04/29/2026	INV PD		HEAVY EQUI PME
I NVOI CE: 099928			CHECKDATE: 04/29/2026							
192116		04/16/2026	AP343	181108	-69.14	-69.14	04/29/2026	CRM PD		CREDIT FOR IN
I NVOI CE: 099941			CHECKDATE: 04/29/2026							
192117		04/17/2026	AP343	181108	30.58	30.58	04/29/2026	INV PD		EXPENDABLE MA
I NVOI CE: 099960			CHECKDATE: 04/29/2026							
192118		04/20/2026	AP343	181108	323.05	323.05	04/29/2026	INV PD		SMALL EQUI PME
I NVOI CE: 100315			CHECKDATE: 04/29/2026							
192119		04/20/2026	AP343	181108	123.88	123.88	04/29/2026	INV PD		HEAVY FIRE EQ
I NVOI CE: 100340			CHECKDATE: 04/29/2026							
192120		04/21/2026	AP343	181108	-18.00	-18.00	04/21/2026	CRM PD		CREDIT FOR IN
I NVOI CE: 100523			CHECKDATE: 04/29/2026							
					846.91					
4261 NEXTECH SYSTEMS, INC										
192121	26000236	03/27/2026	AP343	181109	109,793.38	109,793.38	04/21/2026	INV PD		TRAFFIC SIGNA
I NVOI CE: INV3949			CHECKDATE: 04/29/2026							
7877 NICHOLS CONSULTING ENGINEERS, CHTD										
192122		04/10/2026	AP343	181110	685.00	685.00	04/21/2026	INV PD		2026 PAVEMENT
I NVOI CE: 919023001			CHECKDATE: 04/29/2026							
6477 NORMAN A. TRAUB & ASSOCIATES LLC										
192127		03/31/2026	AP343	181111	2,135.00	2,135.00	04/21/2026	INV PD		PRE-EMPLOYMEN
I NVOI CE: B26025			CHECKDATE: 04/29/2026							
192126		03/31/2026	AP343	181111	2,135.00	2,135.00	04/21/2026	INV PD		PRE-EMPLOYMEN
I NVOI CE: B26026			CHECKDATE: 04/29/2026							
192125		03/31/2026	AP343	181111	2,135.00	2,135.00	04/21/2026	INV PD		PRE-EMPLOYMEN
I NVOI CE: B26027			CHECKDATE: 04/29/2026							
					6,405.00					
7349 OC INTERPRETING AGENCY										
192128		03/25/2026	AP343	181112	960.00	960.00	04/21/2026	INV PD		TRANSLATION S
I NVOI CE: 166227			CHECKDATE: 04/29/2026							
192129		03/25/2026	AP343	181112	640.00	640.00	04/21/2026	INV PD		TRANSLATION S
I NVOI CE: 166228			CHECKDATE: 04/29/2026							
					1,600.00					
2097 PACIFIC PIPELINE SUPPLY										
192130		04/03/2026	AP343	181113	238.40	238.40	04/21/2026	INV PD		SUPPORT SADDL
I NVOI CE: S100487284.001			CHECKDATE: 04/29/2026							
192136		04/07/2026	AP343	181113	107.52	107.52	04/21/2026	INV PD		IRRIGATION PA
I NVOI CE: S100487401.001			CHECKDATE: 04/29/2026							

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
1884 PALOMAR COLLEGE					345.92					
192131	26000235	02/17/2026	AP343	181114	1,113.90	1,113.90	04/21/2026	INV	PD	PALOMAR LIGHT
INVOICE: FS2026-037		CHECKDATE: 04/29/2026								
7064 PALOMAR HEALTH										
192132		04/15/2026	AP343	181115	365.40	365.40	04/21/2026	INV	PD	AMBULANCE OVE
INVOICE: 192132		CHECKDATE: 04/29/2026								
7259 PARKWOOD LANDSCAPE MAINTENANCE, INC.										
192135		03/31/2026	AP343	181116	27,194.26	27,194.26	04/21/2026	INV	PD	LANDSCAPE MAI
INVOICE: 110988		CHECKDATE: 04/29/2026								
5800 PLANETBIDS, LLC										
192237		04/14/2026	AP343	181117	31,294.31	31,294.31	04/29/2026	INV	PD	ANNUAL ONLINE
INVOICE: 1024508		CHECKDATE: 04/29/2026								
2219 PROGRAPHICS SCREENPRINTING, INC.										
192140	26000409	04/07/2026	AP343	181118	355.05	355.05	05/02/2026	INV	PD	PREVENTION IN
INVOICE: 108849		CHECKDATE: 04/29/2026								
2735 PWLC I, INC.										
192144		03/11/2026	AP343	181119	222.75	222.75	05/01/2026	INV	PD	EXTRA WORK
INVOICE: 67792		CHECKDATE: 04/29/2026								
192145		03/11/2026	AP343	181119	256.66	256.66	05/01/2026	INV	PD	EXTRA WORK
INVOICE: 67795		CHECKDATE: 04/29/2026								
192151		03/31/2026	AP343	181119	4.14	4.14	05/01/2026	INV	PD	EXTRA WORK
INVOICE: 67917		CHECKDATE: 04/29/2026								
192152		04/07/2026	AP343	181119	327.06	327.06	05/01/2026	INV	PD	EXTRA WORK
INVOICE: 67918		CHECKDATE: 04/29/2026								
192153		04/07/2026	AP343	181119	91.08	91.08	05/01/2026	INV	PD	EXTRA WORK
INVOICE: 67919		CHECKDATE: 04/29/2026								
192154		04/07/2026	AP343	181119	351.90	351.90	05/01/2026	INV	PD	EXTRA WORK
INVOICE: 67920		CHECKDATE: 04/29/2026								
192146		04/07/2026	AP343	181119	47.43	47.43	05/01/2026	INV	PD	EXTRA WORK
INVOICE: 67933		CHECKDATE: 04/29/2026								
192147		04/07/2026	AP343	181119	202.68	202.68	05/01/2026	INV	PD	EXTRA WORK
INVOICE: 67934		CHECKDATE: 04/29/2026								
192155		04/09/2026	AP343	181119	260.57	260.57	05/01/2026	INV	PD	EXTRA WORK
INVOICE: 67941		CHECKDATE: 04/29/2026								
192156		04/09/2026	AP343	181119	224.44	224.44	05/01/2026	INV	PD	EXTRA WORK
INVOICE: 67942		CHECKDATE: 04/29/2026								
192157		04/09/2026	AP343	181119	136.40	136.40	05/01/2026	INV	PD	EXTRA WORK
INVOICE: 67943		CHECKDATE: 04/29/2026								
192158		04/09/2026	AP343	181119	7.39	7.39	05/01/2026	INV	PD	EXTRA WORK
INVOICE: 67944		CHECKDATE: 04/29/2026								
192159		04/09/2026	AP343	181119	12.77	12.77	05/01/2026	INV	PD	EXTRA WORK
INVOICE: 67945		CHECKDATE: 04/29/2026								

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DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
192160		04/09/2026	AP343	181119	125.08	125.08	05/01/2026	INV	PD	EXTRA WORK
INVOICE: 67946		CHECKDATE: 04/29/2026								
192161		04/09/2026	AP343	181119	221.37	221.37	05/01/2026	INV	PD	EXTRA WORK
INVOICE: 67947		CHECKDATE: 04/29/2026								
192148		04/15/2026	AP343	181119	325.00	325.00	05/01/2026	INV	PD	EXTRA WORK
INVOICE: 67961		CHECKDATE: 04/29/2026								
192149		04/15/2026	AP343	181119	250.00	250.00	05/01/2026	INV	PD	EXTRA WORK
INVOICE: 67962		CHECKDATE: 04/29/2026								
192150		04/15/2026	AP343	181119	150.00	150.00	05/01/2026	INV	PD	EXTRA WORK
INVOICE: 67963		CHECKDATE: 04/29/2026								
1666 FRANK READE					3,216.72					
192061	26000428	04/09/2026	AP343	181120	395.00	395.00	04/29/2026	INV	PD	TUITION REIMB
INVOICE: 040926		CHECKDATE: 04/29/2026								
192062	26000429	04/09/2026	AP343	181121	395.00	395.00	04/29/2026	INV	PD	TUITION REIMB
INVOICE: 040926 2		CHECKDATE: 04/29/2026								
4135 RECON ENVIRONMENTAL, INC.										
192163		04/13/2026	AP343	181122	13,394.50	13,394.50	05/01/2026	INV	PD	PEER REVIEW S
INVOICE: 0000073265		CHECKDATE: 04/29/2026								
7463 RENEWELL FLEET SERVICE LLC										
192164	26000040	04/08/2026	AP343	181123	634.36	634.36	05/01/2026	INV	PD	HEAVY FIRE EQ
INVOICE: 10593		CHECKDATE: 04/29/2026								
192165	26000040	04/13/2026	AP343	181123	736.96	736.96	05/01/2026	INV	PD	HEAVY FIRE EQ
INVOICE: 10643		CHECKDATE: 04/29/2026								
192166	26000040	04/14/2026	AP343	181123	2,688.32	2,688.32	05/01/2026	INV	PD	HEAVY FIRE EQ
INVOICE: 10671		CHECKDATE: 04/29/2026								
192167	26000040	04/17/2026	AP343	181123	24.83	24.83	05/01/2026	INV	PD	HEAVY FIRE EQ
INVOICE: 10702		CHECKDATE: 04/29/2026								
4767 RICOH USA, INC.					4,084.47					
192168		04/10/2026	AP343	181124	2,771.92	2,771.92	05/01/2026	INV	PD	ACCT 24569-33
INVOICE: 109966874		CHECKDATE: 04/29/2026								
7900 RMD LAW, LLP										
192169		04/15/2026	AP343	181125	172.06	172.06	05/01/2026	INV	PD	AMBULANCE OVE
INVOICE: 192169		CHECKDATE: 04/29/2026								
1500 ROLLO COMMUNICATIONS										
192170		04/01/2026	AP343	181126	220.00	220.00	05/01/2026	INV	PD	SVCS: APRIL 2
INVOICE: SMCITY426		CHECKDATE: 04/29/2026								
7649 ROTH STAFFING COMPANIES, LP										
192171		04/10/2026	AP343	181127	924.23	924.23	05/01/2026	INV	PD	TEMP STAFFING

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DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
INVOICE: 16384483			CHECKDATE: 04/29/2026							
192172		04/10/2026	AP343	181127	1,333.00	1,333.00	05/01/2026	INV	PD	TEMP STAFFING
INVOICE: 16384484			CHECKDATE: 04/29/2026							
192173		04/10/2026	AP343	181127	1,434.05	1,434.05	05/01/2026	INV	PD	TEMP STAFFING
INVOICE: 16384485			CHECKDATE: 04/29/2026							
192174		04/10/2026	AP343	181127	3,191.68	3,191.68	05/01/2026	INV	PD	TEMP STAFFING
INVOICE: 16384486			CHECKDATE: 04/29/2026							
192175		04/10/2026	AP343	181127	1,286.08	1,286.08	05/01/2026	INV	PD	TEMP STAFFING
INVOICE: 16384487			CHECKDATE: 04/29/2026							
192176		04/10/2026	AP343	181127	777.60	777.60	05/01/2026	INV	PD	TEMP STAFFING
INVOICE: 16384488			CHECKDATE: 04/29/2026							
192177		04/10/2026	AP343	181127	777.60	777.60	05/01/2026	INV	PD	TEMP STAFFING
INVOICE: 16384489			CHECKDATE: 04/29/2026							
192178		04/10/2026	AP343	181127	1,274.52	1,274.52	05/01/2026	INV	PD	TEMP STAFFING
INVOICE: 16384490			CHECKDATE: 04/29/2026							
192179		04/10/2026	AP343	181127	5,504.00	5,504.00	05/01/2026	INV	PD	TEMP STAFFING
INVOICE: 16384491			CHECKDATE: 04/29/2026							
192184		04/17/2026	AP343	181127	1,428.99	1,428.99	05/01/2026	INV	PD	TEMP STAFFING
INVOICE: 16386792			CHECKDATE: 04/29/2026							
192185		04/17/2026	AP343	181127	1,580.25	1,580.25	05/01/2026	INV	PD	TEMP STAFFING
INVOICE: 16386793			CHECKDATE: 04/29/2026							
192186		04/17/2026	AP343	181127	1,537.80	1,537.80	05/01/2026	INV	PD	TEMP STAFFING
INVOICE: 16386794			CHECKDATE: 04/29/2026							
192187		04/17/2026	AP343	181127	3,911.60	3,911.60	05/01/2026	INV	PD	TEMP STAFFING
INVOICE: 16386795			CHECKDATE: 04/29/2026							
192180		04/17/2026	AP343	181127	602.85	602.85	05/01/2026	INV	PD	TEMP STAFFING
INVOICE: 16386796			CHECKDATE: 04/29/2026							
192181		04/17/2026	AP343	181127	972.00	972.00	05/01/2026	INV	PD	TEMP STAFFING
INVOICE: 16386797			CHECKDATE: 04/29/2026							
192182		04/17/2026	AP343	181127	991.44	991.44	05/01/2026	INV	PD	TEMP STAFFING
INVOICE: 16386798			CHECKDATE: 04/29/2026							
192183		04/17/2026	AP343	181127	1,274.52	1,274.52	05/01/2026	INV	PD	TEMP STAFFING
INVOICE: 16386799			CHECKDATE: 04/29/2026							
192188		04/17/2026	AP343	181127	5,504.00	5,504.00	05/01/2026	INV	PD	TEMP STAFFING
INVOICE: 16386800			CHECKDATE: 04/29/2026							
7309 SAFEGUARD BUSINESS SYSTEMS, INC					34,306.21					
192189		04/10/2026	AP343	181128	947.56	947.56	05/01/2026	INV	PD	BANK DEPOSIT
INVOICE: 9010549715			CHECKDATE: 04/29/2026							
7665 SARA TRENCH										
192143		04/17/2026	AP343	181129	888.96	888.96	05/01/2026	INV	PD	2026 CALED AN
INVOICE: 041726			CHECKDATE: 04/29/2026							
1472 COUNTY OF SAN DIEGO										
191988		03/17/2026	AP343	181130	608.00	608.00	04/29/2026	INV	PD	DEH2005-HUPFP
INVOICE: 191988			CHECKDATE: 04/29/2026							
191989		03/17/2026	AP343	181130	801.00	801.00	04/29/2026	INV	PD	DEH2005-HUPFP
INVOICE: 191989			CHECKDATE: 04/29/2026							

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DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
2211 COUNTY OF SAN DIEGO					1,409.00					
192251		03/07/2026	AP343	181131	53,042.18	53,042.18	04/29/2026	INV	PD	DEPOSIT - ROA
INVOICE: 030726		CHECKDATE: 04/29/2026								
1756 SAN DIEGO GAS & ELECTRIC										
192222		04/01/2026	AP343	181132	19.52	19.52	05/01/2026	INV	PD	ACCT 00131827
INVOICE: 192222		CHECKDATE: 04/29/2026								
192223		04/09/2026	AP343	181132	13.29	13.29	05/01/2026	INV	PD	ACCT 00140737
INVOICE: 192223		CHECKDATE: 04/29/2026								
192224		04/09/2026	AP343	181132	13.71	13.71	05/01/2026	INV	PD	ACCT 00185090
INVOICE: 192224		CHECKDATE: 04/29/2026								
192225		04/09/2026	AP343	181132	16.45	16.45	05/01/2026	INV	PD	ACCT 00353848
INVOICE: 192225		CHECKDATE: 04/29/2026								
192226		04/09/2026	AP343	181132	88.98	88.98	05/01/2026	INV	PD	ACCT 21000086
INVOICE: 192226		CHECKDATE: 04/29/2026								
192227		04/09/2026	AP343	181132	27.96	27.96	05/01/2026	INV	PD	ACCT 21000121
INVOICE: 192227		CHECKDATE: 04/29/2026								
192228		04/09/2026	AP343	181132	105.26	105.26	05/01/2026	INV	PD	ACCT 21000121
INVOICE: 192228		CHECKDATE: 04/29/2026								
192229		04/09/2026	AP343	181132	15.37	15.37	05/01/2026	INV	PD	ACCT 21000125
INVOICE: 192229		CHECKDATE: 04/29/2026								
192230		04/09/2026	AP343	181132	13.87	13.87	05/01/2026	INV	PD	ACCT 21000200
INVOICE: 192230		CHECKDATE: 04/29/2026								
192231		04/13/2026	AP343	181132	106.92	106.92	05/01/2026	INV	PD	ACCT 21000042
INVOICE: 192231		CHECKDATE: 04/29/2026								
192232		04/15/2026	AP343	181132	12,672.24	12,672.24	05/01/2026	INV	PD	ACCT 00102495
INVOICE: 192232		CHECKDATE: 04/29/2026								
192233		04/15/2026	AP343	181132	22,355.62	22,355.62	05/01/2026	INV	PD	ACCT 00754634
INVOICE: 192233		CHECKDATE: 04/29/2026								
192234		04/15/2026	AP343	181132	22,398.40	22,398.40	05/01/2026	INV	PD	ACCT 00516342
INVOICE: 192234		CHECKDATE: 04/29/2026								
192235		04/15/2026	AP343	181132	16,803.22	16,803.22	05/01/2026	INV	PD	ACCT 00418676
INVOICE: 192235		CHECKDATE: 04/29/2026								
					74,650.81					
6297 MEISTER SEALCOAT & SUPPLIES, LLC										
192190		04/15/2026	AP343	181133	181.60	181.60	05/01/2026	INV	PD	ASPHALT
INVOICE: 92024		CHECKDATE: 04/29/2026								
1199 SM MISC EMPLOYEES ASSOC.										
192192		04/10/2026	AP343	181134	1,003.00	1,003.00	05/01/2026	INV	PD	PR EMP DUES -
INVOICE: 041026		CHECKDATE: 04/29/2026								
1201 SAN MARCOS SUPERVISORS ASSOC.										
192191		04/10/2026	AP343	181135	315.00	315.00	05/01/2026	INV	PD	PR EMP DUES:
INVOICE: 041026		CHECKDATE: 04/29/2026								
5638 AFECO, INC.										

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DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
192193 INVOICE: SC21453	26000032	04/03/2026	AP343	181136	41.00	41.00	05/01/2026	INV PD		ANNUAL PPE IN
4916 STONE MOUNTAIN, LTD										
192194 INVOICE: 227895	26000415	04/17/2026	AP343	181137	1,280.00	1,280.00	05/01/2026	INV PD		TELEPHONE EME
6115 SUNBELT RENTALS, INC										
192195 INVOICE: 182301038-0001		04/08/2026	AP343	181138	286.32	286.32	05/01/2026	INV PD		EQUIPMENT REN
192196 INVOICE: 182351900-0001		04/09/2026	AP343	181138	355.06	355.06	05/01/2026	INV PD		EQUIPMENT REN
					641.38					
7898 SUSAN TURNER										
192199 INVOICE: 192199		04/15/2026	AP343	181139	50.00	50.00	05/01/2026	INV PD		AMBULANCE OVE
1675 TARGET SPECIALTY PRODUCTS										
192197 INVOICE: I NVP502120382		04/09/2026	AP343	181140	1,207.27	1,207.27	05/01/2026	INV PD		FERTILIZERS/H
192198 INVOICE: I NVP502124451		04/14/2026	AP343	181140	720.08	720.08	05/01/2026	INV PD		FERTILIZERS/H
					1,927.35					
1482 US BANK										
192200 INVOICE: 15207445		03/25/2026	AP343	181141	1,044.02	1,044.02	05/01/2026	INV PD		SVCS: FEBRUAR
2872 U. S. BANK										
192201 INVOICE: 041026		04/10/2026	AP343	181142	5,035.51	5,035.51	05/01/2026	INV PD		PARS: 3/27/26
5407 US BANK CORPORATE PAYMENT SYSTEMS										
192011 INVOICE: 192011		03/25/2026	AP343	181143	99.90	99.90	05/01/2026	INV PD		ACCT ENDING 6
192012 INVOICE: 192012		03/25/2026	AP343	181143	1,835.65	1,835.65	05/01/2026	INV PD		ACCT ENDING 4
192013 INVOICE: 192013		03/25/2026	AP343	181143	324.71	324.71	05/01/2026	INV PD		ACCT ENDING 5
192014 INVOICE: 192014		03/25/2026	AP343	181143	917.09	917.09	05/01/2026	INV PD		ACCT ENDING 5
192015 INVOICE: 192015		03/25/2026	AP343	181143	1,419.76	1,419.76	05/01/2026	INV PD		ACCT ENDING 7
192016 INVOICE: 192016		03/25/2026	AP343	181143	800.00	800.00	05/01/2026	INV PD		ACCT ENDING 5
192017		03/25/2026	AP343	181143	3,787.01	3,787.01	05/01/2026	INV PD		ACCT ENDING 9

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DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
I NVOI CE: 192017			CHECKDATE: 04/29/2026							
192018		03/25/2026	AP343	181143	810.73	810.73	05/01/2026	INV	PD	ACCT ENDI NG 5
I NVOI CE: 192018			CHECKDATE: 04/29/2026							
192019		03/25/2026	AP343	181143	2,340.04	2,340.04	05/01/2026	INV	PD	ACCT ENDI NG 3
I NVOI CE: 192019			CHECKDATE: 04/29/2026							
192020		03/25/2026	AP343	181143	-140.00	-140.00	05/01/2026	CRM	PD	ACCT ENDI NG 6
I NVOI CE: 192020			CHECKDATE: 04/29/2026							
192021		03/25/2026	AP343	181143	849.27	849.27	05/01/2026	INV	PD	ACCT ENDI NG 7
I NVOI CE: 192021			CHECKDATE: 04/29/2026							
192023		03/25/2026	AP343	181143	4,959.98	4,959.98	04/29/2026	INV	PD	ACCT ENDI NG 7
I NVOI CE: 192023			CHECKDATE: 04/29/2026							
192024		03/25/2026	AP343	181143	1,406.74	1,406.74	04/29/2026	INV	PD	ACCT ENDI NG 8
I NVOI CE: 192024			CHECKDATE: 04/29/2026							
192025		03/25/2026	AP343	181143	221.51	221.51	04/29/2026	INV	PD	ACCT ENDI NG 1
I NVOI CE: 192025			CHECKDATE: 04/29/2026							
192026		03/25/2026	AP343	181143	1,544.53	1,544.53	04/29/2026	INV	PD	ACCT ENDI NG 3
I NVOI CE: 192026			CHECKDATE: 04/29/2026							
192027		03/25/2026	AP343	181143	795.95	795.95	04/29/2026	INV	PD	ACCT ENDI NG 2
I NVOI CE: 192027			CHECKDATE: 04/29/2026							
192028		03/25/2026	AP343	181143	33.34	33.34	04/29/2026	INV	PD	ACCT ENDI NG 8
I NVOI CE: 192028			CHECKDATE: 04/29/2026							
192029		03/25/2026	AP343	181143	3,476.69	3,476.69	04/29/2026	INV	PD	ACCT ENDI NG 8
I NVOI CE: 192029			CHECKDATE: 04/29/2026							
192030		03/25/2026	AP343	181143	762.20	762.20	04/29/2026	INV	PD	ACCT ENDI NG 8
I NVOI CE: 192030			CHECKDATE: 04/29/2026							
192031		03/25/2026	AP343	181143	137.09	137.09	04/29/2026	INV	PD	ACCT ENDI NG 5
I NVOI CE: 192031			CHECKDATE: 04/29/2026							
192032		03/25/2026	AP343	181143	2,609.99	2,609.99	04/29/2026	INV	PD	ACCT ENDI NG 8
I NVOI CE: 192032			CHECKDATE: 04/29/2026							
192033		03/25/2026	AP343	181143	250.00	250.00	04/29/2026	INV	PD	ACCT ENDI NG 4
I NVOI CE: 192033			CHECKDATE: 04/29/2026							
192034		03/25/2026	AP343	181143	2,506.06	2,506.06	04/29/2026	INV	PD	ACCT ENDI NG 4
I NVOI CE: 192034			CHECKDATE: 04/29/2026							
192035		03/25/2026	AP343	181143	1,105.07	1,105.07	04/29/2026	INV	PD	ACCT ENDI NG 5
I NVOI CE: 192035			CHECKDATE: 04/29/2026							
192036		03/25/2026	AP343	181143	2,120.75	2,120.75	04/29/2026	INV	PD	ACCT ENDI NG 9
I NVOI CE: 192036			CHECKDATE: 04/29/2026							
192037		03/25/2026	AP343	181143	95.99	95.99	04/29/2026	INV	PD	ACCT ENDI NG 6
I NVOI CE: 192037			CHECKDATE: 04/29/2026							
192038		03/25/2026	AP343	181143	3,655.64	3,655.64	04/29/2026	INV	PD	ACCT ENDI NG 1
I NVOI CE: 192038			CHECKDATE: 04/29/2026							
192039		03/25/2026	AP343	181143	872.74	872.74	04/29/2026	INV	PD	ACCT ENDI NG 4
I NVOI CE: 192039			CHECKDATE: 04/29/2026							
192040		03/25/2026	AP343	181143	1,300.34	1,300.34	04/29/2026	INV	PD	ACCT ENDI NG 1
I NVOI CE: 192040			CHECKDATE: 04/29/2026							
192041		03/25/2026	AP343	181143	29.85	29.85	04/29/2026	INV	PD	ACCT ENDI NG 7
I NVOI CE: 192041			CHECKDATE: 04/29/2026							
192042		03/25/2026	AP343	181143	1,332.28	1,332.28	04/29/2026	INV	PD	ACCT ENDI NG 2
I NVOI CE: 192042			CHECKDATE: 04/29/2026							
192043		03/25/2026	AP343	181143	286.31	286.31	04/29/2026	INV	PD	ACCT ENDI NG 4
I NVOI CE: 192043			CHECKDATE: 04/29/2026							
192044		03/25/2026	AP343	181143	551.10	551.10	04/29/2026	INV	PD	ACCT ENDI NG 7
I NVOI CE: 192044			CHECKDATE: 04/29/2026							
192045		03/25/2026	AP343	181143	2,391.92	2,391.92	04/29/2026	INV	PD	ACCT ENDI NG 8
I NVOI CE: 192045			CHECKDATE: 04/29/2026							

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DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
192046		03/25/2026	AP343	181143	4,292.56	4,292.56	04/29/2026	INV	PD	ACCT ENDING 7
INVOICE: 192046		CHECKDATE: 04/29/2026								
6835 VERONICA MEDINA					49,782.79					
192247		03/20/2026	AP343	181144	368.97	368.97	04/29/2026	INV	PD	HOUSING CALIF
INVOICE: 032026		CHECKDATE: 04/29/2026								
1764 VI STA IRRIGATION DISTRICT										
192202		04/15/2026	AP343	181145	88.70	88.70	05/01/2026	INV	PD	ACCT 3745-001
INVOICE: 192202		CHECKDATE: 04/29/2026								
192203		04/15/2026	AP343	181145	2,495.66	2,495.66	05/01/2026	INV	PD	ACCT 3745-013
INVOICE: 192203		CHECKDATE: 04/29/2026								
192204		04/15/2026	AP343	181145	830.91	830.91	05/01/2026	INV	PD	ACCT 3745-013
INVOICE: 192204		CHECKDATE: 04/29/2026								
3070 WEST COAST ARBORISTS, INC.					3,415.27					
192205		02/09/2026	AP343	181146	8,510.00	8,510.00	05/01/2026	INV	PD	TREE WORK
INVOICE: 241399		CHECKDATE: 04/29/2026								
192206		02/24/2026	AP343	181146	5,520.00	5,520.00	05/01/2026	INV	PD	TREE WORK
INVOICE: 241400		CHECKDATE: 04/29/2026								
192212		03/04/2026	AP343	181146	6,348.00	6,348.00	05/01/2026	INV	PD	TREE WORK: MO
INVOICE: 241418		CHECKDATE: 04/29/2026								
192215		03/11/2026	AP343	181146	2,760.00	2,760.00	05/01/2026	INV	PD	TREE WORK
INVOICE: 241758		CHECKDATE: 04/29/2026								
192207		02/20/2026	AP343	181146	2,760.00	2,760.00	05/01/2026	INV	PD	TREE WORK
INVOICE: 241821		CHECKDATE: 04/29/2026								
192208		02/19/2026	AP343	181146	7,176.00	7,176.00	05/01/2026	INV	PD	TREE WORK
INVOICE: 242448		CHECKDATE: 04/29/2026								
192209		03/03/2026	AP343	181146	11,040.00	11,040.00	05/01/2026	INV	PD	TREE WORK
INVOICE: 242449		CHECKDATE: 04/29/2026								
192213		04/15/2026	AP343	181146	2,760.00	2,760.00	05/01/2026	INV	PD	TREE WORK: MO
INVOICE: 242567		CHECKDATE: 04/29/2026								
192210		04/15/2026	AP343	181146	2,760.00	2,760.00	05/01/2026	INV	PD	TREE WORK
INVOICE: 242582		CHECKDATE: 04/29/2026								
192214		04/15/2026	AP343	181146	5,520.00	5,520.00	05/01/2026	INV	PD	TREE WORK
INVOICE: 242586		CHECKDATE: 04/29/2026								
192211		04/15/2026	AP343	181146	2,760.00	2,760.00	05/01/2026	INV	PD	TREE WORK
INVOICE: 242587		CHECKDATE: 04/29/2026								
1988 WESTAIR GAS & EQUIPMENT					57,914.00					
192216		04/15/2026	AP343	181147	262.28	262.28	05/01/2026	INV	PD	MEDICAL BILLA
INVOICE: 0012211417		CHECKDATE: 04/29/2026								
192217		04/15/2026	AP343	181147	245.22	245.22	05/01/2026	INV	PD	MEDICAL BILLA
INVOICE: 0012211430		CHECKDATE: 04/29/2026								
4559 WESTERN AUDIO VISUAL					507.50					

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
192218 INVOICE: 23838	26000417	04/16/2026	AP343 CHECKDATE: 04/29/2026	181148	15,495.00	15,495.00	05/01/2026	INV	PD	EXTENDED SERV
533 INVOICES					2,169,983.74					

** END OF REPORT - Generated by Norris, Danielle **

CITY OF SAN MARCOS
APPROVED BY:

Ryan Rector

Digitally signed by Ryan Rector
Date: 2026.05.04 08:09:45
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VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
1761 TRANE U. S. INC										
191829		03/06/2026	CI P343	181030	69,521.54	66,045.46	04/22/2026	INV	PD	HVAC REPAIRS:
INVOICE: 315928340 CHECKDATE: 04/22/2026										
7640 ASAD HOLDINGS LLC										
191824		03/25/2026	CI P343	181031	14,501.50	13,776.42	04/22/2026	INV	PD	PK008 - RICHM
INVOICE: 4 CHECKDATE: 04/22/2026										
7832 CUMMING MANAGEMENT GROUP INC.										
191825		02/28/2026	CI P343	181032	9,945.00	9,945.00	04/22/2026	INV	PD	FS5 - PROFESS
INVOICE: 186704 CHECKDATE: 04/22/2026										
7555 MOORE IACOFANO GOLTSMAN, INC.										
191826		04/01/2026	CI P343	181033	7,080.00	7,080.00	04/22/2026	INV	PD	SAN MARCOS CR
INVOICE: 0095890 CHECKDATE: 04/22/2026										
2439 PAVEMENT COATINGS CO.										
191827		01/26/2026	CI P343	181034	38,280.00	36,366.00	04/22/2026	INV	PD	ST011 - ANNUA
INVOICE: PP6 CHECKDATE: 04/22/2026										
6964 SATURN ELECTRIC, INC.										
191828		02/19/2026	CI P343	181035	72,033.00	68,431.35	04/22/2026	INV	PD	WP & SEHP LIG
INVOICE: 796-003 CHECKDATE: 04/22/2026										
5944 GAFCON PM-CM, LLC										
192052	25000482	04/15/2026	CI P343	181149	379.24	379.24	04/24/2026	INV	PD	TO 5 - DBE AN
INVOICE: 53970 CHECKDATE: 04/29/2026										
192053	25000493	04/15/2026	CI P343	181149	493.93	493.93	04/24/2026	INV	PD	DBE AND LABOR
INVOICE: 53971 CHECKDATE: 04/29/2026										
6924 CH COURT TECH, INC.										
192048		09/29/2025	CI P343	181150	1,630.60	1,630.60	04/24/2026	INV	PD	RETENTION REL
INVOICE: 7550_RETENTION CHECKDATE: 04/29/2026										
7885 COASTAL POOL CONSTRUCTION INC										
192050		04/15/2026	CI P343	181151	111,567.50	105,989.12	04/24/2026	INV	PD	WOODLAND PARK
INVOICE: 3 CHECKDATE: 04/29/2026										
1819 DUDEK										
192051		04/13/2026	CI P343	181152	153,912.91	153,912.91	04/24/2026	INV	PD	ON CALL CONST
INVOICE: 202603331 CHECKDATE: 04/29/2026										
1054 GRAYBAR ELECTRIC COMPANY, INC.										

VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
192054 INVOICE: 9352765531	26000364	04/13/2026	CIP343 CHECKDATE: 04/29/2026	181153	53,156.50	53,156.50	04/24/2026	INV	PD	CCTC MATERIAL 7904 LEVEL 10 CONSTRUCTION, LP
192250 INVOICE: 2026-03-67		03/31/2026	CIP343 CHECKDATE: 04/29/2026	181154	12,000.00	12,000.00	04/24/2026	INV	PD	STIPEND - PRO 4261 NEXTECH SYSTEMS, INC
192055 INVOICE: INV3963	26000375	03/31/2026	CIP343 CHECKDATE: 04/29/2026	181155	103,892.48	103,892.48	04/24/2026	INV	PD	ETHERWAN SWIT 4559 WESTERN AUDIO VISUAL
192058 INVOICE: 23764		03/06/2026	CIP343 CHECKDATE: 04/29/2026	181156	33,310.85	31,645.31	04/24/2026	INV	PD	COUNCIL CHAMB
15 INVOICES					681,705.05					

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CITY OF SAN MARCOS
 APPROVED BY: **Ryan Rector** Digitally signed by Ryan Rector
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VENDOR INVOICE LIST

DOCUMENT	P. O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
1809 LOUNSBERY, FERGUSON, ALTONA & PEAK										
192047		04/03/2026	RDA343	181157	368.30	368.30	04/29/2026	INV	PD	RDA SUCCESSOR
INVOICE: 040326RDA		CHECKDATE: 04/29/2026								
1 INVOICES					368.30					

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CITY OF SAN MARCOS
 APPROVED BY: **Ryan Rector** Digitally signed by Ryan Rector
 Date: 2026.05.04 08:10:53 -07'00'



Staff Report

File #:26-2864

MEETING DATE:

April 28, 2026

SUBJECT:

RESOLUTION NO. 2026-9584 - ADOPTING POSITIONS ON LEGISLATION UNDER CONSIDERATION PURSUANT TO THE LEGISLATIVE PLATFORM

Recommendation

ADOPT a resolution taking a position on pending legislation in the California State Legislature that may have local impacts.

Board or Commission Action

Not Applicable

Introduction

The City Council adopted the 2026 Legislative Platform to guide the consideration of state and federal bills that affect City operations. Legislators introduced approximately 1800 bills. Staff, lobbyist consultants and Cal Cities continue to review this new legislation. The deadline for policy committees to hear bills introduced in the first house was April 24, 2026. 2026 is also an election year, and the final year in Governor Newsom's term.

Recent and upcoming deadlines:

- May 1st was the last day for policy committees to hear and report to the Floor nonfiscal bills introduced in their house.
- May 8th was the last day for policy committees to meet prior to June 1.
- May 15th is the last day for fiscal committees to hear and report to the Floor bills introduced in their house, and the last day for fiscal committees to meet prior to June 1.

Discussion

This report provides updates on early legislation of concern in the second year of this legislative session. Staff continue to monitor these bills, and others as the legislative session continues. They will also collaborate with Cal Cities and our lobbyist teams on future City Council consideration for official positions on bills working their way through the legislative process.

The following bills best align with the City's state legislative priorities, and staff believe that they would have a possible impact on the city.

File #:26-2864

Bill No.	Author	Title	Position
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AB 1821	Pacheco	California Public Records Act: agency response time.	Support
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Environmental Review

The proposed action does not constitute a “project” as defined under Section 15378 of the California Environmental Quality Act Guidelines (California Code of Regulations, Title 14, Division 6, Chapter 3, Sections 15000 - 15387), and is therefore not subject to environmental review pursuant to Guidelines Section 15060(c) (3).

Fiscal Impact

There is no direct fiscal impact associated with adopting the proposed resolution. Unknown fiscal impacts are associated with the bills noted in Attachment A. A more thorough analysis of each bill’s implementation requirements is needed to demonstrate total fiscal impact.

Attachments

Attachment A: Resolution

Attachment B: AB 1821 Support Letter

Prepared by: Michael Lieberman, Legislative Analyst

Reviewed by: Phil Scollick, City Clerk/Director of Legislative Affairs

Approved by: Michelle Bender, City Manager

RESOLUTION NO. 2026-xxxx

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS, CALIFORNIA, ADOPTING POSITIONS ON LEGISLATION UNDER CONSIDERATION PURSUANT TO THE LEGISLATIVE PLATFORM

WHEREAS, the City Council has established a state and federal advocacy program to increase the City’s presence at both levels of government; and

WHEREAS, in 2013 the City Council adopted modifications to Policy No. 2013-07 and implemented procedures to keep the City’s legislative platform current, keep the Council informed on the legislative measures acted upon, and provide a process for effectively communicating the City’s position on measures to the appropriate elected representatives; and

WHEREAS, in keeping with the adopted legislative procedures, the City Council is provided with regular legislative activity reports for review and direction.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of San Marcos, that the City Council adopts the following positions on legislation:

PROPOSED LEGISLATION

POSITION

PROPOSED LEGISLATION		POSITION
AB 1821	Pacheco California Public Records Act: agency response time.	Support

PASSED, APPROVED AND ADOPTED by the City Council of the City of San Marcos at a regular meeting thereof, this 12th day of May, 2026, by the following roll call vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

Rebecca D. Jones, Mayor City of San Marcos

ATTEST:

Phillip Scollick, City Clerk City of San Marcos



May 12, 2026

The Honorable Buffy Wicks
Chair, Committee on Appropriations
1021 O Street, Suite 8220
Sacramento, CA 95814

RE: AB-1821 California Public Records Act: agency response time - SUPPORT

Dear Chair Wicks:

The City of San Marcos respectfully expresses its strong support for Assembly Bill (AB) 1821, which would authorize the time period for each agency to respond to a public records request to be extended by no more than 14 business days.

The City of San Marcos responds to over 1100 public records act requests each year, many of them requiring a significant amount of research and staff time.

The bill's shift from "calendar days" to "business days" for initial determinations and extensions is a common-sense update that reflects the operational realities of local agencies. Public agencies generally do not have staff available on weekends or holidays, yet current law continues to toll CPRA deadlines during these periods. A business-day standard ensures agencies have the full, intended number of working days to conduct thorough and accurate searches for disclosable records

Under existing law, agencies must determine within 10 days whether a request seeks disclosable records, with a possible 14-day extension in unusual circumstances. Neither timeframe accounts for weekends or holidays when staff are unavailable. AB 1821 corrects this discrepancy by converting these periods to business days, helping agencies comply with the law more effectively and consistently.

For these reasons, the City of San Marcos supports **AB 1821**.

Sincerely,

Rebecca D. Jones
Mayor



Staff Report

File #: TMP-2428

MEETING DATE:

MAY 12, 2026

SUBJECT:

RESOLUTION NO. FD 2026-379 - APPROVAL OF THE SAN MARCOS FIRE PROTECTION DISTRICT TO PARTICIPATE IN THE SAN DIEGO COUNTY FIRE MITIGATION FEE PROGRAM AND ADOPTION OF A FIVE-YEAR FIRE MITIGATION CAPITAL IMPROVEMENT PLAN

Recommendation

ADOPT a resolution of the San Marcos Fire Protection District Board of Directors authorizing continued participation in the San Diego County Fire Mitigation Fee Program and approving the Five-Year Fire Mitigation Capital Improvement Plan to utilize Fire Mitigation Fee Program revenue.

Board or Commission Action

Not Applicable

Executive Summary

The San Marcos Fire Protection District (San Marcos FPD) has participated in the San Diego County Fire Mitigation Fee (FMF) Program under County Ordinance No. 7066 since January 31, 1986. Approval to participate in the FMF Program is required annually. In addition, adoption of a Five-Year Capital Improvement Plan detailing the planned use of FMF revenue is required.

Discussion

The San Diego County FMF Program was established by the County to provide funding to fire protection and emergency medical services in unincorporated communities. The San Marcos FPD participates in the FMF Program as it serves portions of unincorporated County area. The unincorporated County area covers approximately nine (9) square miles with a population of approximately 10,000.

Within the San Marcos FPD the County of San Diego collects 100% of the ceiling amount of the Fire Mitigation Fees on the Fire District's behalf from building permit applications. The Fire Mitigation Fee Review Committee provides oversight of the program and submits their recommendations regarding fee adjustments to the County of San Diego Board of Supervisors for review and approval. Based on a Nexus study, FMF Program updates were completed and approved by the County Board of Supervisors on May 23, 2023, and are effective beginning July 24, 2023. Following the FMF Program updates, the fee schedule was updated for fiscal year 2026-27 and effective July 1, 2026. The updated San Marcos FPD fees are presented in the chart below. The Fire Mitigation Fee Ordinance requires an annual resolution from the San Marcos FPD Board of Directors confirming the Fire District's participation in the FMF Program. Approval of the Five-Year Fire

File #:TMP-2428

Mitigation Capital Improvement Plan is also required based upon completion of any previous projects where mitigation revenue was utilized.

The San Marcos FPD's Five-Year Fire Mitigation Capital Improvement Plan will save the mitigation revenue for the future purchase of one (1) Type I Fire Engine and associated equipment, an approximate total cost of \$1,400,000. The Five-Year Fire Mitigation Program Capital Improvement Plan and San Marcos FPD map are included as Attachment A.

Historically, calls for service within the San Marcos FPD area account for approximately 15% of the total call volume of the San Marcos Fire Department. Therefore, the Capital Improvement Plan will utilize mitigation revenue to offset 15% of the cost of a future Type I Fire Engine to serve future development within the San Marcos FPD, an estimated \$210,000.

The approved Fire Mitigation Fee rates are determined by land use and are detailed below:

FIRE AGENCY	MAXIMUM FEE RATE BY LAND USE (\$ per square foot)						
	RESIDENTIAL*	COMMERCIAL / RETAIL	HOTEL	INDUSTRIAL	MEDICAL	OFFICE	AGRICULTURE*
San Marcos FPD	\$1.09	\$0.94	\$0.50	\$0.74	\$1.76	\$3.53	\$0.03

Environmental Review

Not Applicable

Fiscal Impact

The fiscal year 2026-27 revenue from the FMF Program will be budgeted in the Fiscal Year 2026-27 Operations & Maintenance Budget, subject to City Council approval.

By confirming the Fire District's participation in the FMF Program, the Fire District will receive projected revenues of approximately \$50,000 per year, dependent on development within the San Marcos FPD.

Attachment(s)

Resolution
Attachment A

Prepared by: Heather Todd, Fire/EMS Administrative Services Manager
Submitted by: Heather Todd, Fire/EMS Administrative Services Manager
Reviewed by: Dan Barron, Fire Chief
Approved by: Michelle Bender, City Manager

RESOLUTION NO. FD 2026-

A RESOLUTION OF THE SAN MARCOS FIRE PROTECTION DISTRICT BOARD OF DIRECTORS APPROVING PARTICIPATION IN THE COUNTY OF SAN DIEGO FIRE MITIGATION FEE PROGRAM FOR FISCAL YEAR 2026-27 AND ADOPTING A CAPITAL IMPROVEMENT PLAN FOR THE USE OF FIRE MITIGATION FEE REVENUE

WHEREAS, the San Marcos Fire Protection District (District) requires long-term fire protection facilities and equipment (Facilities) to provide fire suppression or emergency medical services within the District's boundaries;

WHEREAS, new development is anticipated in the District, and existing Facilities will be inadequate to provide fire suppression or emergency medical services, creating a situation perilous to public health and safety;

WHEREAS, to mitigate the impacts caused by new development, the District must improve or expand existing Facilities and/or construct or acquire new Facilities;

WHEREAS, the District lacks sufficient funds for new or improved Facilities from fund balances, capital facility funds, property tax sources, or any other appropriate source, and annexation and plan check fees charges by the District do not include a payment toward the costs of Facilities as a component of those fees;

WHEREAS, pursuant to California Government Code Section 66000, et seq. (Mitigation Fee Act), the County of San Diego (County) is authorized to collect a mitigation fee from applicants for new development to defray costs related to Facilities incurred due to the development;

WHEREAS, the County has established fee ceilings for types of construction by Chapter 3 of Division 10 of Title 8 (commencing with Section 810.301) of the County Code of Regulatory Ordinances (Fire Mitigation Fee Ordinance);

WHEREAS, the District desires to participate in the County's Fire Mitigation Fee (FMF) program;

WHEREAS, pursuant to Section 66002 of the Mitigation Fee Act, the governing body of a local agency that levies a mitigation fee may adopt a capital improvement plan, which shall be adopted by and annually updated by a resolution at a noticed public hearing;

WHEREAS, the County's Fire Mitigation Fee (FMF) Ordinance requires that fire agencies participating in the FMF Program adopt a five-year Capital Improvement Plan indicating the approximate location, size, time of availability, and cost estimates for long-term Facilities to be financed with the FMF revenue; and

WHEREAS, notice of the hearing to update the District's Capital Improvement Plan was given, as required by law, as shown by the affidavit of publication on file herein.

NOW, THEREFORE, BE IT RESOLVED THAT THE SAN MARCOS FIRE PROTECTION DISTRICT BOARD HEREBY RESOLVES AS FOLLOWS:

1. The District shall participate in the County's FMF Program for Fiscal Year 2026-27 and agrees to comply with all applicable requirements of the County's FMF Ordinance and the Mitigation Fee Act.
2. The District requests the County collect 100% percent of the FMF ceiling on the District's behalf from applicants for building permits or other permits for development within the District's boundaries. The percent of the ceiling fee is equal to or less than the Facilities needs caused by new development.
3. Except as otherwise provided in the County Code of Regulatory Ordinances or state law, all FMF revenue shall be used only to expand the availability of Facilities to serve new development within the District's boundaries. FMF revenue shall not be used to address existing deficiencies, but may be used in response to increased demand reasonably related to the new development to refurbish existing facilities to maintain an existing level of service or achieve an adopted level of service.
4. The District shall deposit all FMF revenue received from the County and all interest subsequently accrued by the District on these funds in a separate account to be known as the "San Diego County Fire Mitigation Fee".
5. The District shall defend, indemnify, and hold harmless the County, its officers, officials, employees, agents, and volunteers, from and against any and all demands, claims, actions, litigation, or other proceedings, liability, damages, and costs (including, but not limited to, attorney fees) that are based in whole or in part upon the levy, imposition, collection, or payment of FMF, or the denial of a permit until the FMF is paid, excepting only matters based upon the County's gross negligence or willful misconduct.
6. The District shall make its records justifying the basis for the FMF amount available to the public on request.
7. The District resolves that five-year Capital Improvement Plan for use of Fire Mitigation Fee revenue within the District is as follows:

Fiscal Year 2026-27	Save for Approved Future Purchase \$50,000 (estimate)
Fiscal Year 2027-28	Save for Approved Future Purchase \$50,000 (estimate)
Fiscal Year 2028-29	Save for Approved Future Purchase \$50,000 (estimate)
Fiscal Year 2029-30	Save for Approved Future Purchase \$50,000 (estimate)
Fiscal Year 2030-31	Save for Approved Future Purchase \$50,000 (estimate)

BE IT FURTHER RESOLVED that this Resolution supersedes Resolution No. 2025-375 adopted June 13, 2025, relating to participation in the FMF program.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the San Marcos Fire Protection District at its regular meeting held on the 12th day of May, 2026 by the following roll call vote:

AYES:	DIRECTORS:
NOES:	DIRECTORS:
ABSENT:	DIRECTORS:

Rebecca Jones, Chair
San Marcos Fire Protection District

ATTEST:

Phillip Scollick, Clerk
San Marcos Fire Protection District

Attachment A

San Marcos Fire Protection District Fire Mitigation Capital Improvement Plan and San Marcos Fire District Map

San Marcos Fire Protection Mitigation Capital Improvement Plan

Purchase One (1) Type I Fire Engine and Associated Equipment to serve new development within the San Marcos Fire Protection District

Estimated Cost to Complete Capital Improvement Plan

One (1) Type I Fire Engine and Associated Equipment: Estimated \$1,400,000

San Marcos Fire Protection District Call Volume Allocation

15% of San Marcos Fire Department Call Volume

Total Allocated Fire Mitigation Revenue to Complete Capital Improvement Plan Purchase

$\$1,400,000 \times 15\% = \$210,000$

An estimated \$210,000 in Fire Mitigation Fee Revenue is necessary to fund the purchase of One (1) Type I Fire Engine

Estimated Five-Year Annual Fire Mitigation Fee Revenue

FY 2026-27: \$50,000

FY 2029-30: \$50,000

FY 2027-28: \$50,000

FY 2030-31: \$50,000

FY 2028-29: \$50,000

Estimated Five-Year Total Revenue: \$250,000

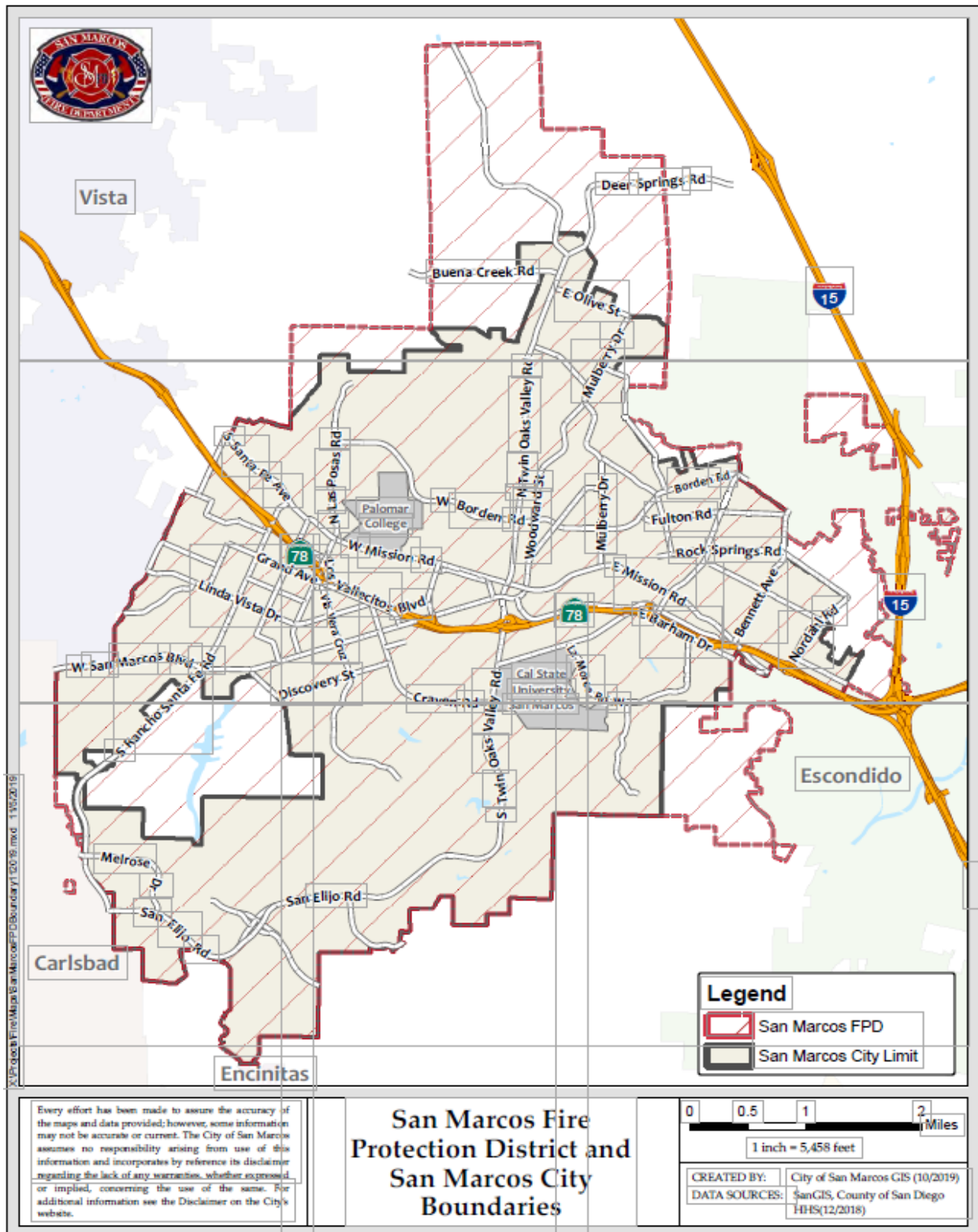
Estimated Purchase and Capital Improvement Completion Year

If an estimated \$50,000 in Fire Mitigation Fee Revenue is collected. The San Marcos Fire Protection District may be able to purchase one (1) Type I Fire Engine and associated equipment within the first quarter of FY 2030-31, dependent on actual Fire Mitigation Fee revenue.

Attachment A

San Marcos Fire Protection District Fire Mitigation Capital Improvement Plan and San Marcos Fire District Map

San Marcos Fire Protection District and San Marcos City Boundaries Map





Staff Report

File #: TMP-2433

MEETING DATE:

May 12, 2026

SUBJECT:

RESOLUTION NO. 2026-9585 - AWARDING A CONTRACT FOR AS NEEDED SPORTS FIELD RENOVATION SERVICES WITH DIAMOND DESIGNS, LLC, AND DELEGATING AUTHORITY TO THE CITY MANAGER TO NEGOTIATE, FINALIZE, AND EXECUTE THE CONTRACT AND ALL RELATED DOCUMENTS

Recommendation

ADOPT a resolution awarding a contract for as needed sports field renovation services to Diamond Designs, LLC in the amount not to exceed \$500,000.00 for a maximum of five (5) years, and delegating authority to the City Manager to negotiate, finalize, and execute the contract and all related documents.

Board or Commission Action

Not Applicable

Relevant Council Strategic Theme

Planning for the Future

Dynamic and Responsive Service Delivery

Good Governance

Relevant Department Goal

Not Applicable

Executive Summary

The Public Works Department currently maintains 31 sports fields across eight City Parks throughout the City and partners with a contractor to perform as needed renovations. The Department has contracted with Diamond Designs, LLC in the past to provide renovation services on an annual basis. To improve consistency, efficiency and control costs, City staff has publicly solicited and reviewed bids for these services. Approval of this resolution will award a five-year contract for as needed sports field renovation services in an amount not to exceed \$500,000 over the five years to Diamond Designs, LLC.

Discussion

The City of San Marcos is recognized for maintaining high-quality sports fields within its park system. These fields are heavily utilized by youth sports organizations, City leagues, local schools, and the public. This high level of use contributes to ongoing wear and tear that routine maintenance alone cannot fully address. To ensure the fields remain functional, and in optimal playing condition, periodic renovations are necessary. Therefore, the Public Works Department seeks to contract with a qualified contractor to provide as-needed

File #:TMP-2433

sports field renovation services at parks throughout the City.

In accordance with Section 2.30.100 of the San Marcos Municipal Code, bids were publicly solicited under PW IFB 26-01 on March 6, 2026, and on April 1, 2026, the City received three bids. The lowest responsive, responsible bidder was Diamond Designs, LLC.

Staff recommends that City Council approve the award of multi-year contract for sports field renovation services, in an amount not to exceed \$500,000.00 and authorize the City Manager to negotiate, finalize and execute the contracts and related documents with Diamond Designs, LLC.

Environmental Review

The activity performed under this action is not a “project” as defined under Section 15378 of the CEQA Guidelines, and is therefore not subject to environmental review pursuant to CEQA Guidelines section 15060 (c)(3).

Fiscal Impact

Award of the contract does not result in a change to the City’s Operating and General Fund budget. Funding for this agreement was appropriated in the FY2026 budgets and will be split between General Fund (1030xx), Measure Q Fund (606035), and the CFD 98-02 Lighting and Landscaping Fund (205).

The contract award does not commit the City to any future expenditure beyond the approved contract amount.

Attachment(s)

Resolution

Prepared by: Amanda Haas, Park Maintenance Supervisor

Submitted by: Amanda Haas, Park Maintenance Supervisor

Reviewed by: Tim Selke, Public Works Director

Approved by: Michelle Bender, City Manager

RESOLUTION NO. 2026_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS
AWARDING A CONTRACT FOR AS NEEDED SPORTS FIELD
RENOVATION SERVICES TO DIAMOND DESIGNS, LLC., AND
DELEGATING AUTHORITY TO THE CITY MANAGER TO NEGOTIATE,
FINALIZE, AND EXECUTE THE CONTRACT AND ALL RELATED
DOCUMENTS

WHEREAS, the City desires to contract with a qualified contractor to perform as needed sports field renovation work, PW IFB 26-01; including laser grading, compaction, infield clay renovation, turf replacement, and all associated field work, and site restoration as required (Project); and

WHEREAS, in conformance with the City’s Purchasing Ordinance Section 2.30.100, bids were solicited for the Project on March 6,2026, with bid opening held on April 1, 2026; and

WHEREAS, the City received bids for the project from three vendors; and

WHEREAS, Diamond Designs, LLC., is the lowest responsive and responsible bidder; and

WHEREAS, staff recommends that the City Council approve the award of a contract to Diamond Designs, LLC., for as needed sports field maintenance services project, in an amount not to exceed \$500,000.00, and that it authorize the City Manager to negotiate, finalize, and execute the contract and related documents.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of San Marcos hereby approves the award of a contract to Diamond Designs, LLC. and does hereby delegate to and authorize the City Manager to negotiate, finalize, and execute the contract and related documents.

PASSED, APPROVED, and ADOPTED by the City Council of the City of San Marcos, California, this 12th day of May 2026, by the following roll call vote:

- AYES: COUNCIL MEMBERS:
- NOES: COUNCIL MEMBERS:
- ABSENT: COUNCIL MEMBERS:

Rebecca D. Jones, Mayor
City of San Marcos

ATTEST:

Phillip Scollick, City Clerk
City of San Marcos



Staff Report

File #: TMP-2446

MEETING DATE:

May 12, 2026

SUBJECT:

ORDINANCE NO. 2026-1578 - SECOND READING OF ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS, CALIFORNIA, ACTING AS THE LEGISLATIVE BODY OF IMPROVEMENT AREA NO. F-59 OF COMMUNITY FACILITIES DISTRICT NO. 98-02 (LIGHTING, LANDSCAPING, OPEN SPACE, AND PRESERVE MAINTENANCE), CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, AUTHORIZING THE LEVY OF SPECIAL TAXES IN SUCH COMMUNITY FACILITIES DISTRICT

Recommendation

ADOPT (Second Reading) of Ordinance No. 2026-1578 an ordinance of the City Council of the City of San Marcos, California, acting as the legislative body of Improvement Area No. F-59 of Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space, and Preserve Maintenance), City of San Marcos, County of San Diego, State of California, authorizing the levy of special taxes in such community facilities district.

Board or Commission Action

On April 28, 2026, the City successfully annexed the territory to be known as Annexation No. 161 and designated Improvement Area (IA) No. F-59 of Community Facilities District (CFD) No. 98-02. At that time, the City Council conducted the first reading of the Ordinance.

Executive Summary

Second Reading of Ordinance No. 2026-1578 an ordinance of the City Council of the City of San Marcos, California, acting as the legislative body of Improvement Area No. F-59 of Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space, and Preserve Maintenance), City of San Marcos, County of San Diego, State of California, authorizing to impose the levy of special taxes in IA No. F-59 of CFD No. 98-02.

Environmental Review

This action has been reviewed per the authority and criteria contained in the California Environmental Quality Act (CEQA), the State and local CEQA Guidelines and the City's environmental regulations. The City as the lead agency determined the proposed annexation is not a project subject to the California Environmental Quality Act (CEQA) as per Section 15378 of the State CEQA Guidelines, as it is an organizational activity of government and there is no potential to result in a physical change in the environment. Even if the annexation can be considered a project subject to CEQA, it is categorically exempt per State CEQA Guidelines Section 15301 (Existing Facilities), as it does not involve changes to approved development. The annexation is also categorically exempt per State CEQA Guidelines Section 15319 (Annexations), as the properties contain

File #:TMP-2446

private structures developed to existing zoning and utilities to the sites will only have capacity to serve the existing structures. Finally, the annexation is exempt per Section 15061(b)(3) because it can be seen with certainty that there is no possibility it would have a significant effect on the environment. None of the exceptions to the categorical exemptions in State CEQA Guidelines Section 15300.2 apply to the annexation.

Fiscal Impact

The maximum special tax for IA No. F-59 for Fiscal Year 2025-26 is \$651.67 per equivalent dwelling unit and \$1,726.93 per acre for non-residential property. The estimated total annual maximum special tax to be collected at full development at the current special tax rates is \$238,140 for all three developments. The maximum special tax is the maximum amount that can be levied in any given tax year. The maximum special tax is escalated every fiscal year based on the Consumer Price Index or 2.0%, whichever is greater.

The authorization to levy the special taxes within IA No. F-59 provides a funding mechanism for the public services that will be necessary to serve the expected development within CFD No. 98-02.

Attachment(s)

Ordinance Authorizing Levy of Special Taxes

Prepared by: Song LeBaron, Sr. Management Analyst

Submitted by: Song LeBaron, Sr. Management Analyst

Reviewed by: Phillip Scollick, City Clerk

Approved by: Michelle Bender, City Manager

ORDINANCE NO. 2026-_____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS, CALIFORNIA, ACTING AS THE LEGISLATIVE BODY OF IMPROVEMENT AREA NO. F-59 OF COMMUNITY FACILITIES DISTRICT NO. 98-02 (LIGHTING, LANDSCAPING, OPEN SPACE, AND PRESERVE MAINTENANCE), CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, AUTHORIZING THE LEVY OF SPECIAL TAXES IN SUCH COMMUNITY FACILITIES DISTRICT

WHEREAS, the City Council (the "City Council") of the City of San Marcos, California (the "City"), has initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors authorizing the levy of special taxes in an improvement area of a community facilities district within the City, all as authorized pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982", being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the "Act"). This improvement area and community facilities district shall hereinafter be referred to as Improvement Area No. F-59 of Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space, and Preserve Maintenance), City of San Marcos, County of San Diego, State of California (the "Improvement Area").

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN MARCOS, CALIFORNIA, ACTING AS THE LEGISLATIVE BODY OF IMPROVEMENT AREA NO. F-59 OF COMMUNITY FACILITIES DISTRICT NO. 98-02, DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. This City Council does, by the passage of this Ordinance, authorize the levy of special taxes on taxable properties located in the Improvement Area pursuant to the Rate and Method of Apportionment for the Improvement Area as set forth in Exhibit "A" attached hereto and incorporated herein by this reference (the "Rate and Method").

SECTION 2. This City Council, acting as the legislative body of the Improvement Area, is hereby further authorized, by resolution, to annually determine the special tax to be levied within the Improvement Area for the then current tax year or future tax years; provided, however, the special tax to be levied shall not exceed the maximum special tax authorized to be levied pursuant to the Rate and Method.

SECTION 3. The special taxes herein authorized to be levied, to the extent possible, shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale and lien priority in any case of delinquency as applicable for ad valorem taxes; provided, however, the Improvement Area may utilize a direct billing procedure for any special taxes that cannot be collected on the County of San Diego tax roll or may, by resolution, elect to collect the special taxes at a different time or in a different manner if necessary to meet its financial obligations.

SECTION 4. The special taxes authorized to be levied shall be secured by the lien imposed pursuant to Section 3114.5 and 3115.5 of the California Streets and Highways Code, which lien shall be a continuing lien and shall secure each levy of the special taxes. The lien of the Special Tax (as defined in the Rate and Method) shall continue in force and effect until the City no longer provides the services and the lien canceled in accordance with law or until the Special Tax ceases to be levied by the City Council.

SECTION 5. This Ordinance shall be effective thirty (30) days after its adoption. Within fifteen (15) days after its adoption, the City Clerk shall cause this Ordinance to be published in a newspaper of general circulation in the City.

Introduced at a regular meeting of the City Council of the City of San Marcos, California, on April 28, 2026.

PASSED, APPROVED and ADOPTED by the City Council and signed by the Mayor and attested by the City Clerk this 12th day of May, 2026.

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

Rebecca D. Jones, Mayor
City of San Marcos

ATTEST:

Phillip Scollick, City Clerk
City of San Marcos

**COMMUNITY FACILITIES DISTRICT NO. 98-02
(LIGHTING, LANDSCAPING, OPEN SPACE
AND PRESERVE MAINTENANCE)
IMPROVEMENT AREA NO. F-59**

Exhibit A

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

Section 1. Introduction

Special Taxes shall be annually levied on all Assessor's Parcels (as hereinafter defined) in that territory included within Improvement Area No. F-59 (the "Territory") of Community Facilities District No. 98-02 of the City of San Marcos, County of San Diego, State of California (the "District"), in accordance with this Rate and Method of Apportionment of Special Tax (the "RMA") hereinafter set forth. All of the property within the Territory, unless otherwise exempted by law or the express provisions of the RMA, shall be taxed to the extent and in the manner provided below.

Section 2. Definitions

Acre: means 43,560 square feet of land.

Acreage: The area of an Assessor's Parcel as shown on the latest map of the County Assessor of the County of San Diego, or if the area of an Assessor's Parcel is not shown on such a map, the area shown on a current recorded subdivision map, parcel map, record of survey or other recorded document creating or describing the Assessor's Parcel. If the preceding maps are not available, the area shall be determined by the City Engineer. The Acreage attributable to the non-residential portion of a mixed-use building, with mixed-use meaning both residential and non-residential uses located within the same building, shall be the lesser of (i) the Acreage for the Assessor's Parcel on which such building is or is to be located or (ii) the non-residential building square footage multiplied by three and then divided by 43,560. If such non-residential building square footage is subdivided into one or more Condominiums pursuant to a Condominium Plan, then the Acreage for each such Condominium for purposes of (i) above shall be equal to the Acreage of the common interest property for such Condominium as determined by the City Engineer. Notwithstanding the foregoing, the Acreage attributable to a residential Condominium shall be computed by dividing the sum of the land area for the lot on which such Condominium is or will be located by the approved number of Condominiums for such lot.

Act: means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California.

Administrative Expenses: Costs incurred to determine, levy and collect the special taxes, including compensation of City employees for administrative work performed in relation to the Improvement Area and a proportionate amount of the City's general administrative overhead related thereto, the fees of consultants and legal counsel, the costs of collecting installments of the special taxes upon the general tax rolls, preparation of required reports, and any other costs incurred for the administration of the Improvement Area or Community Facilities District No. 98-02 by the City.

Approved Property: Assessor's Parcels that have been annexed to the District and the Territory and for which a final subdivision map or a Condominium Plan has been recorded prior to the January 1 preceding the Fiscal Year for which the Special Tax is being levied but for which a building permit has not been issued by the City by the January 1 preceding the Fiscal Year for which the Special Tax is being levied.

Assessor's Parcel: A parcel of land or Condominium in the Territory designated and assigned a discrete identifying number on an Assessor's Parcel Map of the County Assessor of the County of San Diego.

Assessor's Parcel Map: An official map of the County Assessor of the County of San Diego designating parcels by Assessor's Parcel number.

Authorized Services: The Authorized Services means the Citywide Services and Improvement Area Services as described below:

- (i) *Citywide Services* means Zone A – Street Lighting, Zone B – Traffic Signals, Zone D – Citywide Parks, and Zone E – Citywide Trails, as described in the "Special Tax Report Community Facilities District No. 98-02 City of San Marcos Mello-Roos Community Facilities Act of 1982 Citywide Landscaping and Lighting" dated August 25, 1998; and
- (ii) *Improvement Area Services* means the Improvement Area Services as described in the "Special Tax Report Community Facilities District No. 98-02, Improvement Area F-59, City of San Marcos Mello-Roos Community Facilities Act of 1982 Citywide Landscaping and Lighting."

City: The City of San Marcos.

Condominium: A condominium as defined in California Civil Code Section 4125, as may be amended.

Condominium Plan: A condominium plan pursuant to California Civil Code Sections 4120 and 4285, as may be amended.

Developed Property: Assessor's Parcels that have been annexed to the District and the Territory and for which a building permit and/or a conditional use permit, director's permit, or other equivalent permit has been issued by the City after the Territory was created but prior to the March

1 preceding the Fiscal Year for which the Special Tax is being levied. Notwithstanding the preceding sentence, in the case of redeveloped property, only that portion of such Assessor's Parcel that has been redeveloped, as determined by the City, shall be classified as Developed Property for purposes of this RMA.

District: Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space and Preserve Maintenance) of the City.

Equivalent Dwelling Unit(s) or EDU(s): Residential dwelling units are assigned an EDU value of one. The EDUs for the portion of an Assessor's Parcel that is classified as Non-Residential are calculated by multiplying the Acreage classified as Non-Residential by 2.65.

Exempt Property: Property owned by, conveyed, dedicated, or irrevocably offered for dedication to a public agency; land that is in the public right-of-way; utility easements that are not occupied on a regular basis by employees of the benefiting utility and which make utilization of the property encumbered by such easement for purposes other than that set forth in the grant of such easement impractical; privately owned, common area property, streets and parks, and open space lots including, but not limited to, such property owned by a property owners association; property zoned as open space; and property used as a golf course, other than clubhouse facilities. Pursuant to Section 53340(i) of the Act, properties receiving a welfare exemption under Revenue and Taxation Code Section 214 shall be exempt from the special tax and shall be classified as Exempt Property unless a waiver of such exemption is executed by the applicable property owner. Furthermore, property owned by a public agency but leased to an end-user for purposes other than public use will not be classified as exempt.

Extraordinary Special Tax: That special tax levied as applicable pursuant to the provisions of Section 7 below.

Fiscal Year: The period beginning on July 1 and ending on the following June 30.

Index: The Consumer Price Index for the San Diego Region as published by the United States Department of Labor, Bureau of Labor Statistics.

Maximum Annual Special Tax: The maximum special tax that can be levied on any Assessor's Parcel in any Fiscal Year.

Maximum Annual Special Tax Rate: The maximum annual special tax rate or rates as set forth in Section 4 below.

Operating Reserve: As applicable, a fund established and maintained from Special Taxes in an amount not to exceed the following (the "Operating Reserve Requirement"): 150% of the Special Tax Requirement, or such lower amounts which may be determined at the discretion of the City.

Property Classification: A classification of property specified in Section 3 below.

Reserve for Repairs, Removals, Replacements, and Rehabilitation: As applicable, a fund established and maintained from Special Taxes in addition to the Operating Reserve for repairs, removals, replacements, and rehabilitation of the facilities to be maintained, operated, and managed pursuant to the Authorized Services.

Reserve Fund: As applicable, a fund or funds established and maintained from Special Taxes for purposes of the Operating Reserve and Reserve for Repairs, Removals, Replacements, and Rehabilitation.

Reserve Fund Requirement: The Operating Reserve Requirement plus the required Reserves for Repairs, Removals, Replacements, and Rehabilitation as determined by the City.

Revenue and Taxation Code: means the Revenue and Taxation Code of the State of California, as amended.

Special Tax: The special tax levied on each Assessor's Parcel pursuant to this RMA for any Fiscal Year to meet the Special Tax Requirement. The Special Tax is comprised of the Citywide Special Tax and the Improvement Area Special Tax as described below:

- (i) Citywide Special Tax means the Special Tax determined by the application of the Maximum Annual Special Tax Rates for Citywide Services; and
- (ii) Improvement Area Special Tax means the Special Tax determined by the application of the Maximum Annual Special Tax Rates for Improvement Area Services.

Special Tax Requirement: The amount sufficient (i) to pay the Territory's proportional share of direct costs to the City, the District, and their contractors, agents, or assigns associated with providing the Authorized Services, (ii) to pay for the Administrative Expenses allocable to the Territory and associated with providing the Authorized Services, and (iii) to establish and replenish the Reserve Fund balance to the Reserve Fund Requirement. Citywide Services shall be funded from the Special Taxes produced by the application of the Maximum Annual Special Tax Rates for Citywide Services and Improvement Area Services shall be funded from the Special Taxes produced by the application of the Maximum Annual Special Tax Rate for Improvement Area Services. In addition, the Special Taxes collected by the application of the Maximum Annual Special Tax Rates for Citywide Services may be expended for any of the Citywide Services, including applicable Administrative Expenses and Reserve Funds, and the Special Taxes collected by the application of the Maximum Annual Special Tax Rate for Improvement Area Services may be expended for any of the Improvement Area Services, including applicable Administrative Expenses and Reserve Funds.

Taxable Assessor's Parcel: An Assessor's Parcel all or a portion of which is classified as Developed, Approved, or Undeveloped Property and that is not Exempt Property.

Undeveloped Property: All Taxable Assessor's Parcels which are not classified as Developed Property or Approved Property.

Zone: An area consisting of a group of Assessor's Parcels, which may or may not be contiguous, which will participate in the cost of providing a particular facility or service.

Section 3. Property Classifications

The Property Classifications to which Assessor's Parcels in the Territory shall be assigned are Developed Property, Approved Property, Undeveloped Property, and Exempt Property. As of July 1 of each Fiscal Year, commencing with July 1, 2025, using the definitions in Section 2 above, the District shall cause each Assessor's Parcel to be classified into one of the Property Classifications noted above.

Section 4. Maximum Annual Special Tax Rates

The EDUs for each Property Classification will be determined in accordance with Table 1 below. The Maximum Annual Special Tax Rates are specified in Table 2 below. The Maximum Annual Special Tax for a Taxable Assessor's Parcel shall be equal to the EDUs applicable to such Assessor's Parcel as determined from Table 1 below multiplied by the Maximum Annual Special Tax rates in Table 2 below. Notwithstanding the assignment of an Assessor's Parcel to one of the four Property Classifications above, each Assessor's Parcel may be comprised of residential as well as non-residential land uses, in which case the Maximum Annual Special Tax for the Assessor's Parcel shall be the sum of the Maximum Annual Special Taxes for both land uses, with non-residential based upon the proportion of the acreage applicable to the non-residential land use.

TABLE 1			
EQUIVALENT DWELLING UNITS			
PROPERTY CLASSIFICATION	CITYWIDE SERVICES ZONES A, D, AND E	CITYWIDE SERVICES ZONE B	IMPROVEMENT AREA SERVICES
Developed Property			
Residential	1 EDU/Residential Unit	1 EDU/Residential Unit	1 EDU/Residential Unit
Non-Residential			
Commercial	2.65 EDUs/Acre	40.00 EDUs/Acre	2.65 EDUs/Acre
Industrial	2.65 EDUs/Acre	10.00 EDUs/Acre	2.65 EDUs/Acre
All Others	2.65 EDUs/Acre	10.00 EDUs/Acre	2.65 EDUs/Acre

TABLE 1			
EQUIVALENT DWELLING UNITS			
PROPERTY CLASSIFICATION	CITYWIDE SERVICES ZONES A, D, AND E	CITYWIDE SERVICES ZONE B	IMPROVEMENT AREA SERVICES
Approved Property¹			
Residential	1 EDU/Residential Unit	1 EDU/Residential Unit	1 EDU/Residential Unit
Non-Residential			
Commercial	2.65 EDUs/Acre	40.00 EDUs/Acre	2.65 EDUs/Acre
Industrial	2.65 EDUs/Acre	10.00 EDUs/Acre	2.65 EDUs/Acre
All Others	2.65 EDUs/Acre	10.00 EDUs/Acre	2.65 EDUs/Acre
Undeveloped Property¹			
Residential	1 EDU/Residential Unit	1 EDU/Residential Unit	1 EDU/Residential Unit
Non-Residential			
Commercial	2.65 EDUs/Acre	40.00 EDUs/Acre	2.65 EDUs/Acre
Industrial	2.65 EDUs/Acre	10.00 EDUs/Acre	2.65 EDUs/Acre
All Others	2.65 EDUs/Acre	10.00 EDUs/Acre	2.65 EDUs/Acre
Exempt Property	NA	NA	NA

TABLE 2	
MAXIMUM ANNUAL SPECIAL TAX RATES	
FISCAL YEAR 2025-2026	
AUTHORIZED SERVICE	MAXIMUM ANNUAL SPECIAL TAX RATE PER EDU²
Citywide Services	
Zone A	\$45.27
Zone B	\$14.34
Zone C	NA
Zone D	\$253.24
Zone E	\$14.12
Improvement Area Services	\$651.67

4.1 Assignment of Maximum Annual Special Tax: A Maximum Annual Special Tax will be assigned to all Taxable Assessor's Parcels classified as Developed Property, Approved

¹ For Approved Property and Undeveloped Property, the City in its discretion will determine the number of anticipated or planned residential units and non-residential Acres for an Assessor's Parcel from the applicable zoning, tentative map, or conditional or other development permit.

² The FY 2025-2026 Maximum Annual Special Tax Rates in Table 2 have been rounded to the nearest penny.

Property, or Undeveloped Property as of July 1 of the Fiscal Year in which such classification occurs.

- 4.2 **Increasing the Maximum Annual Special Tax:** Beginning with Fiscal Year 2026-2027 the Maximum Annual Special Tax Rates set forth above may be increased annually by the greater of the annual percentage change in the Index or two percent (2.00%).

Section 5. Determination of Special Tax Requirement

The City shall annually determine the Special Tax Requirement for each Fiscal Year, commencing with Fiscal Year 2026-2027. The Special Tax Requirement for each Fiscal Year shall include the cost of those Authorized Services that the City is or will be responsible to provide during all or any portion of such Fiscal Year; the proportionate share of the related Administrative Expenses allocable to the Territory; and the funding or replenishment of the Reserve Fund to the Reserve Fund Requirement. The initial funding of the Reserve Fund shall be accomplished only through the levy of Special Taxes on Developed Property or Extraordinary Special Taxes on Approved Property and/or Undeveloped Property as provided for herein.

In any Fiscal Year during which a developer, builder, or property owner is or will be responsible for providing any Improvement Area Services, the Special Tax Requirement for such Fiscal Year shall include the Developed Properties' proportionate share of the estimated cost of providing the Improvement Area Services by the City from the estimated date following the end of the developer's warranty period upon which the City will assume such maintenance responsibility to the next date thereafter on which the City will receive Special Taxes to finance such Improvement Area Services. For example, assume that in preparing the Fiscal Year 2026-2027 Special Tax Requirement, the District determines that the City will become responsible for providing certain Improvement Area Services commencing on May 1, 2027. Assume that from that date the City is responsible for such maintenance costs until the end of Fiscal Year 2026-2027 (i.e., May 1, 2027 to June 30, 2027), the City's share of the cost of providing services is \$2,500. In addition, assume that the cost of providing services during Fiscal Year 2027-2028 is \$10,000 such that the cost of providing services for Fiscal Year 2027-2028 until the first receipt of Special Taxes (i.e., July 1, 2027 to December 31, 2027) is \$5,000. On May 1, 2027, the City will need to have on deposit \$7,500 to fund the services from May 1, 2027 until December 31, 2027. To accomplish this, the Special Tax Requirement for Fiscal Year 2026-2027 shall include this additional \$7,500.

Section 6. Method of Apportionment of Special Taxes

- 6.1. As of July 1 of each Fiscal Year, commencing with July 1, 2026 all Taxable Assessor's Parcels within the Territory shall be assigned to one of the Property Classifications specified in Section 3.
- 6.2. The City shall determine for each Fiscal Year the Special Tax Requirement.

- 6.3. The City shall levy the Special Taxes for each Fiscal Year, commencing on July 1, 2025, in the following order of priority to fund the Special Tax Requirement for such Fiscal Year:
- (a) Levy the Special Tax proportionately up to the Maximum Annual Special Tax upon all Developed Property to generate Special Taxes to fund the Special Tax Requirement;
 - (b) If, after levying Special Taxes pursuant to (a) above, additional Special Taxes are needed to generate sufficient Special Taxes to fund the Special Tax Requirement, then levy the Special Tax proportionately up to the Maximum Annual Special Tax upon all Approved Property; and
 - (c) If, after levying Special Taxes pursuant to (a) and (b) above, additional Special Taxes are needed to generate sufficient Special Taxes to fund the Special Tax Requirement, then levy the Special Tax proportionately up to the Maximum Annual Special Tax upon all Assessor's Parcels of Undeveloped Property which are subject to the levy of Special Taxes.

Section 7. Extraordinary Special Tax

Prior to the acceptance by the City of areas or improvements to be maintained as a part of the Improvement Area Services and assumption by the City of responsibility for providing such Improvement Area Services, the District shall determine, if applicable, (i) the amount, if any, in addition to those funds received from the levy of the Special Taxes on Developed Properties which are allocated to pay for Improvement Area Services, which the City will need to pay for such Improvement Area Services from the date following the end of the developer's warranty period upon which the City will assume such maintenance responsibility to the next date thereafter on which the City will receive Special Taxes to finance such Improvement Area Services and (ii) the amount, if any, in addition to those funds received from the levy of Special Taxes on Developed Properties which are allocated to funding the Reserve Fund, which will be necessary to increase the amount on deposit in the Reserve Fund to the Reserve Fund Requirement at the commencement of the Fiscal Year following the date of the assumption by the City of responsibility for providing such Improvement Area Services. Subject to the limitations on the Maximum Annual Special Tax contained in Section 4 above, the sum of (i) and (ii) above shall be levied as an Extraordinary Special Tax by direct billing on all remaining Approved Property and Undeveloped Property and such amount shall become due and payable within sixty (60) calendar days from and after the date of such direct billing.

The City shall not accept any areas or improvements or assume responsibility for providing those Improvement Area Services for which an Extraordinary Special Tax has been levied until such Special Tax has been received by the District. No further building permits shall be issued for Assessor's Parcels within the Territory if any Extraordinary Special Tax levied pursuant to this Section 7 is not paid within the time period set forth in the preceding paragraph.

Section 8. Manner of Collection of Special Taxes

With the exception of the Extraordinary Special Tax which shall be billed directly, the Special Taxes levied in each Fiscal Year shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes; provided, however, the City Council may, by resolution, establish and adopt an alternative or supplemental collection procedure, including direct billing. The Special Taxes when levied shall be secured by the lien imposed pursuant to Section 3115.5 of the Streets and Highways Code. This lien shall be a continuing lien and shall secure each levy of Special Taxes. The lien of the Special Taxes shall continue in force and effect until the Special Tax ceases to be levied in the manner provided by Section 53330.5 of the Government Code.

Section 9. Prepayment of Special Tax

The Maximum Annual Special Tax for an individual Assessor's Parcel within the Territory of the District may be discharged through the prepayment of the special tax obligation provided that there are no delinquent special taxes with respect to that Assessor's Parcel at the time of prepayment. Proof of payment of delinquent taxes will be provided to the City prior to the discharge of the special tax obligation. An owner of an Assessor's Parcel intending to prepay the Maximum Annual Special Tax shall provide the District with a written notice of intent to prepay. Within 30 days of receipt of such written notice, the District shall notify such owner of the prepayment amount of such Assessor's Parcel.

The Prepayment Amount shall be calculated as the present value of the Maximum Annual Special Tax escalated at 2%, through each fiscal year which is seventy-five years from the fiscal year in which the prepayment shall be made plus the current fiscal year special tax obligation, an amount to cover the administrative fees and expenses of the District, as calculated by the City, including, but not limited to, the costs of computation of the prepayment, the costs of removing any special taxes from the Roll, and the costs of recording a notice of special tax lien release and any additional actions required to evidence the prepayment. The assumptions to be used when calculating the present value of the Maximum Annual Special Tax are as follows:

- The discount rate shall be equal to the rate of return earned on the City's general fund investment portfolio for the preceding twelve months.
- A 360-day year.
- The Maximum Annual Special Tax will be discounted from July 1 of each Fiscal year.

The payment in full of the amount calculated, plus the applicable administrative expenses and recording fee, fully discharges any further obligation of the parcel for the improvements funded within the District.

The City shall cause a suitable notice to be recorded in compliance with the Act within 30 days of receipt of such prepayment of the Maximum Annual Special Tax, to indicate the prepayment of the Maximum Annual Special Tax and the release of the special lien on such Assessor's Parcel.

Section 10. Appeals

Any landowner or resident may file a written appeal of the Special Tax on his/her property with the Finance Director, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The Finance Director shall review the appeal, meet with the appellant if the Finance Director deems necessary, and advise the appellant of its determination. If the Finance Director agrees with the appellant, the Finance Director shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the Finance Director disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has thirty (30) days in which to appeal to the City Council by filing a written notice of appeal with the City Clerk, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for the appellant's disagreement with the Finance Director's determination.

Section 11. Interpretations

Interpretations may be made by resolution of the City Council for purposes of clarifying any vagueness or ambiguity as it relates to any provision of this RMA.



Staff Report

File #:TMP-2447

MEETING DATE:

May 12, 2026

SUBJECT:

RESOLUTION NO. 2026-9586 - ANNEXATION NO. 94 TO THE CITY OF SAN MARCOS
COMMUNITY FACILITIES DISTRICT NO. 98-01 IMPROVEMENT AREA NO. 1 (POLICE ONLY)

Recommendation

ADOPT resolution certifying the results of the elections and annexing the properties listed on the following page to Community Facilities District No. 98-01 IA No. 1 (Police Only).

Board or Commission Action

Not applicable.

Executive Summary

Community Facilities District No. 98-01 IA No. 1 (CFD No. 98-01 IA No.1) was formed by City Council approval pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982. The purpose of CFD No. 98-01 IA No. 1 is to mitigate the impacts of development on police facilities and services. The owners of the properties listed on the following page have consented and elected to annex their property into CFD No. 98-01 IA No. 1.

Discussion

Prior to the issuance of a building permit, occupancy, or as a condition of a director’s or conditional use permit, the owners of the properties listed below were required to mitigate their projects’ impacts on police facilities and services by either paying an in-lieu fee or by annexing their property into CFD No. 98-01 IA No. 1. The property owners have chosen to annex their property into CFD No. 98-01 IA No. 1, and the qualified electors have approved such annexation by signing a “Consent and Waiver to Shortening of Time for Conducting a Special Election,” and casting a ballot in the affirmative that authorizes the levy of the CFD No. 98-01 IA No. 1 special tax on each owner’s property. The attached resolution will certify the election results and annex said properties into CFD No. 98-01 IA No. 1.

Assessor’s Parcel Numbers	Election Date	Project Name or Description	Reason for Annexation
219-152-70-00, 219-152-76-00, 219-152-77-00, and 219-152-79-00	4/23/2026	Paloma Townhomes (102 Condominiums)	Specific Plan (SP22-0003)
219-200-47-00	4/23/2026	Sears Project (71 Condominiums, 2,916 square feet of commercial)	Site Development Plan (SDP24-0006)
219-200-57-00 and 219-200-58-00	4/23/2026	Restaurant Row Project (190 Condominiums, 10,400 square feet of commercial)	Specific Plan (SP22-0004)

File #:TMP-2447

226-222-12-00	2/10/2026	Addition to Single-Family Home	Building Permit (B25-02098)
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Aerial property maps for CFD No. 98-01 IA No. 1 - Annexation No. 94 are provided in Attachment 4. The Rate and Method of Apportionment of Special Tax for CFD No. 98-01 IA No.1 is provided in Attachment 5. Information about current CFD No. 98-01 IA No. 1 special tax rates can be requested by contacting the CFD Administrator.

Environmental Review

Not applicable. The activity performed under this action is not a “Project” as defined under Section 15378 of the CEQA Guidelines; and, is therefore not subject to environmental review pursuant to CEQA Guidelines section 15060(c)(3).

Fiscal Impact

Approval of the attached resolution will result in up to \$75,106.12 of additional annual revenue for police facilities and services if the above projects develop as planned.

Attachments

1. Resolution to Certify Election and Annex Property to CFD No. 98-01 IA No. 1
2. Exhibit A - Certificate of Election Official for CFD No. 98-01 IA No. 1 - Annexation No. 94
3. Exhibit B - Annexation Boundary Map for CFD No. 98-01 IA No. 1 - Annexation No. 94
4. Aerial Property Maps for CFD No. 98-01 IA No. 1 - Annexation No. 94
5. Rate and Method of Apportionment of Special Tax for CFD No. 98-01 IA No. 1

Prepared by: Song LeBaron, Senior Management Analyst

Submitted by: Song LeBaron, Senior Management Analyst

Reviewed by: Isaac Etchamendy, Director of Development Services/City Engineer

Approved by: Michelle Bender, City Manager



ATTACHMENT 1

Resolution to Certify Elections and Annex Property to CFD No. 98-01 Improvement Area No. 1

RESOLUTION NO. 2026 - __

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS, CALIFORNIA,
CERTIFYING THE RESULTS OF ELECTIONS AND ANNEXING PROPERTY TO THE CITY
OF SAN MARCOS COMMUNITY FACILITIES DISTRICT NO. 98-01 IMPROVEMENT
AREA NO. 1 (POLICE ONLY)

(Annexation No. 94)

WHEREAS, the City Council of the City of San Marcos, California (“City Council”) has previously formed the City of San Marcos Community Facilities District No. 98-01 (“CFD No. 98-01”) and subsequently conducted annexation proceedings for the annexation of an improvement area designated therein as Improvement Area No. 1 (Police Only) (“IA No. 1”) (collectively known as “CFD No. 98-01, IA No. 1”) pursuant to the Mello-Roos Community Facilities Act of 1982 (the “Act”), as amended, and the City of San Marcos Community Facilities District Procedural Ordinance, as amended, enacted pursuant to the powers reserved by the City of San Marcos under Sections 3, 5 and 7 of Article XI of the Constitution of the State of California (the “Ordinance”) (the Act and the Ordinance are herein referred to collectively as the “Community Facilities District Law”) for the purpose of financing certain facilities and services; and,

WHEREAS, acting pursuant to the Community Facilities District Law, the City Council, by the adoption of Resolution No. 98-5010 (the “Resolution Authorizing Future Annexation”) on April 28, 1998 authorized the annexation in the future of territory to CFD No. 98-01, such territory being designated as COMMUNITY FACILITIES DISTRICT NO. 98-01 (POLICE & FIRE) FUTURE ANNEXATION AREA (the “Future Annexation Area”); and,

WHEREAS, on June 9, 1998, a public hearing, as required by the Act, was held regarding all matters in the Resolution Authorizing Future Annexation, including the annexation of the Future Annexation Area, at which the testimony of all interested persons was heard. Neither protests from 50 percent or more of the registered voters residing within the territory proposed to be included in CFD No. 98-01 nor protests from the owner of one-half or more of the area of the land in the territory proposed to be included in CFD No. 98-01 were received; and

WHEREAS, acting pursuant to the Community Facilities District Law, the City Council, by the adoption of Resolution No. 2001-5744 (the “Resolution Authorizing Future Annexation to IA No. 1”) on October 9, 2001, authorized the annexation in the future of territory to CFD No. 98-01, IA No. 1 thereto, such territory being designated as COMMUNITY FACILITIES DISTRICT NO. 98-

01 (POLICE & FIRE), IMPROVEMENT AREA NO. 1 (POLICE ONLY) FUTURE ANNEXATION AREA (the "IA No. 1 Future Annexation Area"); and,

WHEREAS, on November 13, 2001, a public hearing, as required by the Act, was held and then continued to January 22, 2002 regarding all matters in the Resolution Authorizing Future Annexation to IA No. 1, including the annexation of the IA No. 1 Future Annexation Area, at which the testimony of all interested persons were heard. Neither protests from 50 percent or more of the registered voters residing within the territory proposed to be included in IA No. 1 nor protests from the owners of one-half or more of the area of the land in the territory proposed to be included in IA No. 1 were received; and

WHEREAS, at this time the unanimous consent to the annexations of certain territory located within the IA No. 1 Future Annexation Area has been received from the property owner or owners of each of the parcels within such territory, such territory includes Assessor's Parcel Numbers ("APNs") 219-152-70-00, 219-152-76-00, 219-152-77-00, 219-152-79-00, 219-200-47-00, 219-200-57-00, 219-200-58-00, and 226-222-12-00 and such territory has been designated for convenience as ANNEXATION NO. 94 (together, the "Annexed Area"); and

WHEREAS, the City Council, acting as the legislative body for CFD No. 98-01, hereby ratifies the calling of special elections which were held on February 10, 2026 for Annexation of APN 226-222-12-00 and April 23, 2026 for Annexation of APNs 219-152-70-00, 219-152-76-00, 219-152-77-00, and 219-152-79-00, Annexation of APN 219-200-47-00, and Annexation of APNs 219-200-57-00 and 219-200-58-00 on the propositions contained in the Official Ballots (the "Ballots"), the mailing of which is hereby ratified, regarding the levy of special taxes in the Annexed Area which have been provided to the landowners of the Annexed Area; and,

WHEREAS, as shown in certifications of the County Registrar of Voters, less than twelve (12) registered voters have resided within the territory of each annexation for each of the ninety (90) days preceding the election date established for each annexation located within the Annexed Area, and therefore, pursuant to the Act the qualified electors of each special election shall be the landowners of such territory as such term is defined in Government Code Section 53317(f), and each such landowner who is the owner of record as of the applicable election date, or the authorized representative thereof, shall have one vote for each acre or portion of an acre of the parcel of land owned by such landowner within such Annexed Area not exempt from the special tax; and,

WHEREAS, the time limits specified by the Act for conducting an election to submit the levy of the special taxes on each of the parcels within the Annexed Area to the qualified electors

and the requirements for an impartial analysis and ballot arguments have been waived with the unanimous consent of all of the qualified electors of the applicable territory within the Annexed Area; and,

WHEREAS, the City Clerk of the City of San Marcos (the “City Clerk”) has caused the Ballots to be distributed to the qualified electors of the Annexed Area, has received and canvassed such Ballots, and a copy of such canvass is attached as Exhibit A hereto and incorporated herein by this reference; and,

WHEREAS, at this time the Ballot measures have been voted upon and all votes voted in each election were in favor thereof, and the City Council now desires to declare the results of the elections; and,

WHEREAS, a map showing the Annexed Area and designated as Annexation Map No. 94 (the “Annexation Map”), a copy of which is attached as Exhibit B hereto and incorporated herein by this reference, has been submitted to this legislative body; further reference is hereby made to that certain map entitled “Boundary Map Community Facilities District No. 98-01 (Police & Fire), City of San Marcos, County of San Diego, State of California” recorded at Book 32, Page 23 of Maps of Assessments and Community Facilities Districts and as Document No. 1998-0271420 in the office of the County Recorder in the County of San Diego, State of California, which is incorporated herein by this reference.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of San Marcos, California, acting as the legislative body of CFD No. 98-01, as follows:

Section 1. Recitals. The above recitals are true and correct and are incorporated herein by this reference and this legislative body does hereby find and determine.

Section 2. Findings. This legislative body does hereby further determine as follows:

- A. The unanimous consent as described in the recitals hereto for the annexations of the parcels located within the Annexed Area has been given by the owner(s) of each such parcel and such consent shall be kept on file in the Office of the City Clerk.
- B. As shown in certifications of the County Registrar of Voters, less than twelve (12) registered voters have resided within the territory of each separate annexation for each of the ninety (90) days preceding the election date established for each

annexation; therefore, pursuant to the Act the qualified electors at the elections are the "landowners" of the territory of each such annexation, each being a separate annexation, as such term is defined in Government Code Section 53317(f).

- C. All votes voted by the qualified electors in each of the elections have been voted in favor of the levy of special taxes on such parcels upon their annexation to CFD No. 98-01, IA No. 1.

Section 3. Annexed Area. The boundaries and parcels of territory within the Annexed Area and on which special taxes will be levied in order to pay for the costs and expenses of authorized police services and police facilities are shown on the Annexation Map as submitted to and hereby approved by this legislative body.

Section 4. Declaration of Annexation. This legislative body does hereby determine and declare that the Annexed Area, and each of Annexation of APNs 219-152-70-00, 219-152-76-00, 219-152-77-00, and 219-152-79-00, Annexation of APN 219-200-47-00, Annexation of APNs 219-200-57-00 and 219-200-58-00, and Annexation of APN 226-222-12-00 as a separate annexation, is now annexed to and becomes a part of CFD No. 98-01, IA No. 1. The City Council, acting as the legislative body of CFD No. 98-01, is hereby empowered to levy the authorized special tax within the Annexed Area.

Section 5. Notice. Immediately upon adoption of this Resolution, notice shall be given as follows:

- A. A copy of the Annexation Map as approved shall be filed in the Office of the County Recorder no later than fifteen (15) days after the date of adoption of this Resolution.
- B. An Amendment to the Notice of Special Tax Lien (Notice of Annexation) shall be recorded in the Office of the County Recorder no later than fifteen (15) days after the date of adoption of this Resolution.

Section 6. Effective Date. This Resolution shall become effective upon its adoption.

PASSED, APPROVED AND ADOPTED by the Council of the City of San Marcos, California, this 12th day of May 2026, by the following vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

ABSTAIN:

Rebecca D. Jones, Mayor
City of San Marcos

ATTEST:

Phillip Scollick, City Clerk
City of San Marcos



ATTACHMENT 2

**Exhibit A – Certificate of Election Official for
CFD No. 98-01 IA No. 1 - Annexation No. 94**

CERTIFICATE OF ELECTION RESULTS
CITY OF SAN MARCOS
COMMUNITY FACILITIES DISTRICT NO. 98-01
IMPROVEMENT AREA NO. 1 (POLICE ONLY)
ANNEXATION OF APN **219-200-47-00**

SPECIAL ELECTION

April 23, 2026

STATE OF CALIFORNIA)
 COUNTY OF SAN DIEGO) SS.
 CITY OF SAN MARCOS)

I, PHILLIP SCOLLICK, ELECTION OFFICIAL OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, DO HEREBY CERTIFY that pursuant to the provisions of Section 53326 of the Government Code and Division 12, commencing with Section 17000 of the Elections Code of the State of California, I did canvass the returns of the votes cast at the Special Election held in said City on April 23, 2026.

I FURTHER CERTIFY that this Statement of Votes Cast shows the whole number of votes given to persons in said District, and the whole number of votes cast for the Measure in said District of the City, and the totals of the respective columns and the totals as shown for and against the Measure are full, true and correct.

AREA PROPOSED TO BE ANNEXED (APN)	NUMBER OF VOTES GIVEN TO QUALIFIED ELECTORS IN DISTRICT	NUMBER OF VOTES CAST	VOTES IN FAVOR OF MEASURE	VOTES AGAINST MEASURE	MEASURE PASSED OR FAILED
219-200-47-00	3	3	3	0	PASSED

WITNESS my hand and official seal this 23rd day of April, 2026.

PHILLIP SCOLLICK, CITY CLERK/ELECTION OFFICIAL
 CITY OF SAN MARCOS
 STATE OF CALIFORNIA

CERTIFICATE OF ELECTION RESULTS
CITY OF SAN MARCOS
COMMUNITY FACILITIES DISTRICT NO. 98-01
IMPROVEMENT AREA NO. 1 (POLICE ONLY)
ANNEXATION OF APN 219-152-70-00, 219-152-76-00, 219-152-77-00, and 219-152-79-00

SPECIAL ELECTION
 April 23, 2026


STATE OF CALIFORNIA)
 COUNTY OF SAN DIEGO) SS.
 CITY OF SAN MARCOS)

I, PHILLIP SCOLLICK, ELECTION OFFICIAL OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, DO HEREBY CERTIFY that pursuant to the provisions of Section 53326 of the Government Code and Division 12, commencing with Section 17000 of the Elections Code of the State of California, I did canvass the returns of the votes cast at the Special Election held in said City on April 23, 2026.

I FURTHER CERTIFY that this Statement of Votes Cast shows the whole number of votes given to persons in said District, and the whole number of votes cast for the Measure in said District of the City, and the totals of the respective columns and the totals as shown for and against the Measure are full, true and correct.

AREA PROPOSED TO BE ANNEXED (APN)	NUMBER OF VOTES GIVEN TO QUALIFIED ELECTORS IN DISTRICT	NUMBER OF VOTES CAST	VOTES IN FAVOR OF MEASURE	VOTES AGAINST MEASURE	MEASURE PASSED OR FAILED
219-152-70-00, 219-152-76-00, 219-152-77-00, and 219-152-79-00	5	5	5	0	PASSED

WITNESS my hand and official seal this 23rd day of April, 2026.



 PHILLIP SCOLLICK, CITY CLERK/ELECTION OFFICIAL
 CITY OF SAN MARCOS
 STATE OF CALIFORNIA

CERTIFICATE OF ELECTION RESULTS
 CITY OF SAN MARCOS
 COMMUNITY FACILITIES DISTRICT NO. 98-01
 IMPROVEMENT AREA NO. 1 (POLICE ONLY)
 ANNEXATION OF APN **219-200-57-00 AND 219-200-58-00**

SPECIAL ELECTION
 April 23, 2026


STATE OF CALIFORNIA)
 COUNTY OF SAN DIEGO) SS.
 CITY OF SAN MARCOS)

I, PHILLIP SCOLLICK, ELECTION OFFICIAL OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, DO HEREBY CERTIFY that pursuant to the provisions of Section 53326 of the Government Code and Division 12, commencing with Section 17000 of the Elections Code of the State of California, I did canvass the returns of the votes cast at the Special Election held in said City on April 23, 2026.

I FURTHER CERTIFY that this Statement of Votes Cast shows the whole number of votes given to persons in said District, and the whole number of votes cast for the Measure in said District of the City, and the totals of the respective columns and the totals as shown for and against the Measure are full, true and correct.

AREA PROPOSED TO BE ANNEXED (APN)	NUMBER OF VOTES GIVEN TO QUALIFIED ELECTORS IN DISTRICT	NUMBER OF VOTES CAST	VOTES IN FAVOR OF MEASURE	VOTES AGAINST MEASURE	MEASURE PASSED OR FAILED
219-200-57-00 AND 219-200-58-00	10	10	10	0	PASSED

WITNESS my hand and official seal this 23rd day of April, 2026.



 PHILLIP SCOLLICK, CITY CLERK/ELECTION OFFICIAL
 CITY OF SAN MARCOS
 STATE OF CALIFORNIA

CERTIFICATE OF ELECTION RESULTS
 CITY OF SAN MARCOS
 COMMUNITY FACILITIES DISTRICT NO. 98-01
 IMPROVEMENT AREA NO. 1 (POLICE ONLY)
 ANNEXATION OF APN **226-222-12-00**

SPECIAL ELECTION
 February 10, 2026

STATE OF CALIFORNIA)
 COUNTY OF SAN DIEGO) SS.
 CITY OF SAN MARCOS)

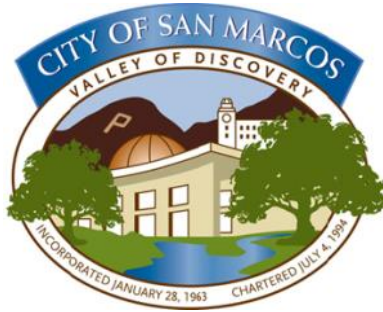
I, PHILLIP SCOLLICK, ELECTION OFFICIAL OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, DO HEREBY CERTIFY that pursuant to the provisions of Section 53326 of the Government Code and Division 12, commencing with Section 17000 of the Elections Code of the State of California, I did canvass the returns of the votes cast at the Special Election held in said City on February 10, 2026.

I FURTHER CERTIFY that this Statement of Votes Cast shows the whole number of votes given to persons in said District, and the whole number of votes cast for the Measure in said District of the City, and the totals of the respective columns and the totals as shown for and against the Measure are full, true and correct.

AREA PROPOSED TO BE ANNEXED (APN)	NUMBER OF VOTES GIVEN TO QUALIFIED ELECTORS IN DISTRICT	NUMBER OF VOTES CAST	VOTES IN FAVOR OF MEASURE	VOTES AGAINST MEASURE	MEASURE PASSED OR FAILED
226-222-12-00	1	1	1	0	PASSED

WITNESS my hand and official seal this 10th day of February, 2026.

 PHILLIP SCOLLICK, CITY CLERK/ELECTION OFFICIAL
 CITY OF SAN MARCOS
 STATE OF CALIFORNIA





ATTACHMENT 4

Aerial Property Maps for CFD No. 98-01 IA No. 1 - Annexation No. 94



Legend

-  Annexation Boundary
-  San Marcos City Limit

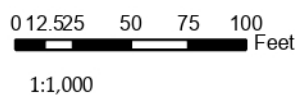
SAN MARCOS
 DISCOVER LIFE'S POSSIBILITIES

Every effort has been made to assure the accuracy of the maps and data provided; however, some information may not be accurate or current. The City of San Marcos assumes no responsibility arising from use of this information and incorporates by reference its disclaimer regarding the lack of any warranties, whether expressed or implied, concerning the use of the same. For additional information see the Disclaimer on the City's website.

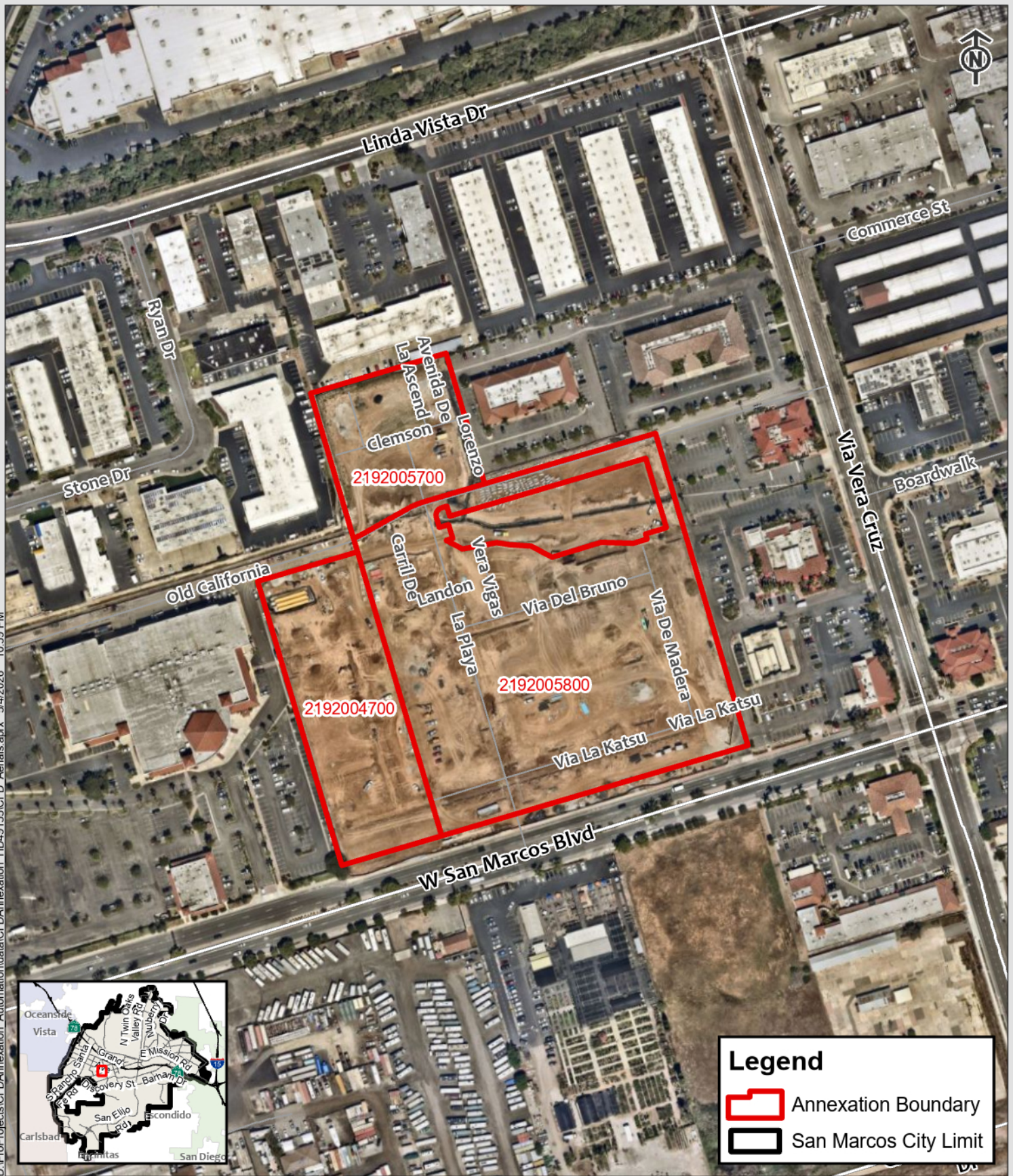
Aerial Map

CFD 98-01 Police Only

Annexation No. 94



CREATED BY: City of San Marcos GIS
 DATA SOURCES: San GIS (05/2026)
 City of San Marcos 05/2026



SAN MARCOS
DISCOVER LIFE'S POSSIBILITIES

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Aerial Map

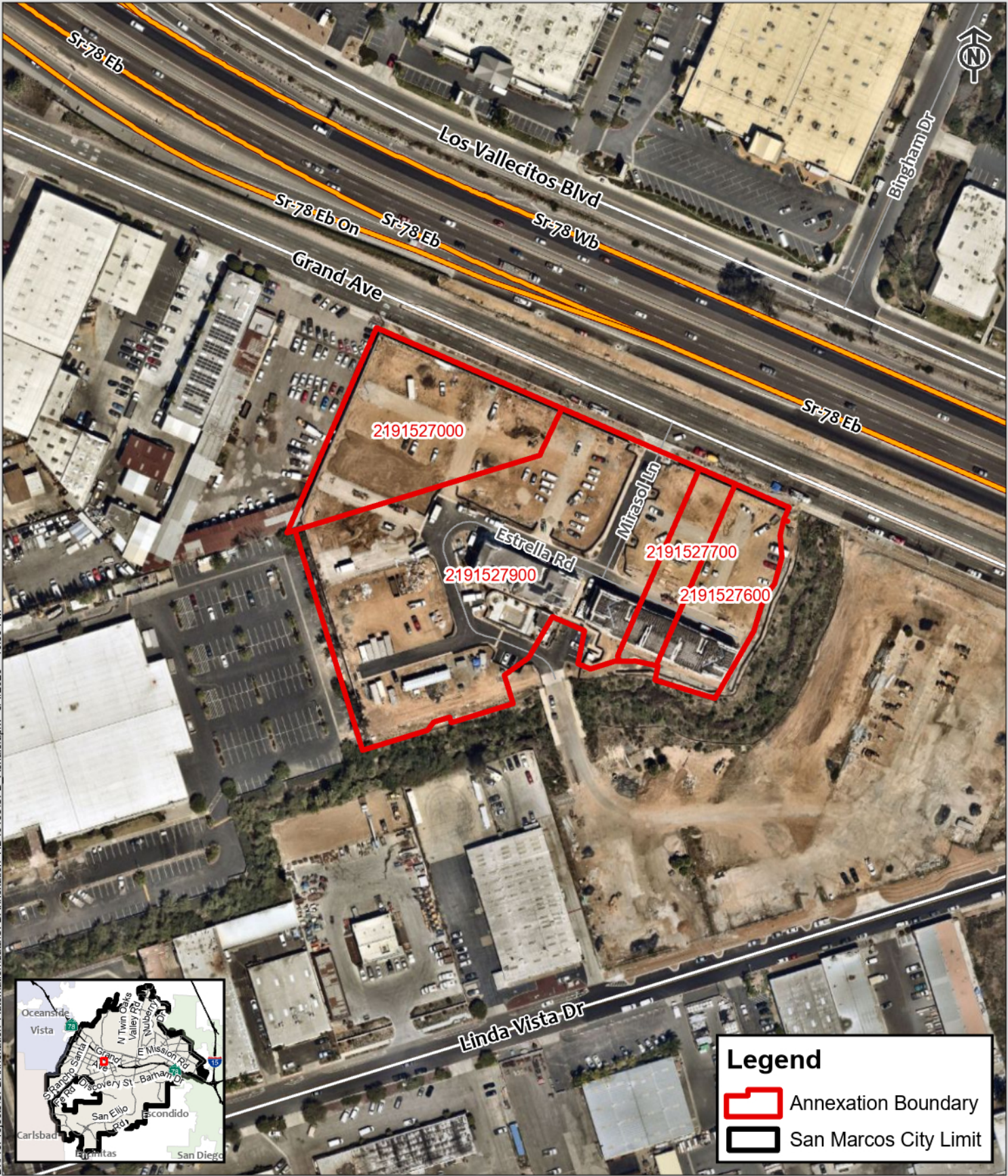
CFD 98-01 Police Only

Annexation No. 94

0 40 80 160 240 320 Feet

1:3,000

CREATED BY: City of San Marcos GIS
DATA SOURCES: San GIS (05/2026)
City of San Marcos 05/2026



Legend

- Annexation Boundary
- San Marcos City Limit

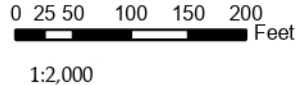
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Aerial Map

CFD 98-01 Police Only

Annexation No. 94



CREATED BY: City of San Marcos GIS
 DATA SOURCES: San GIS (05/2026)
 City of San Marcos 05/2026



ATTACHMENT 3

**Exhibit B – Annexation Boundary Map for
CFD No. 98-01 IA No. 1 - Annexation No. 94**

BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-01 IMPROVEMENT AREA NO.1 (POLICE ONLY) OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA ANNEXATION NO. 94



FILED IN THE OFFICE OF THE CITY CLERK THIS _____ DAY OF _____ 2026.

PHILLIP SCOLLICK
CITY CLERK
CITY OF SAN MARCOS, STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE MAP SHOWING BOUNDARIES AND TERRITORIES TO BE ANNEXED TO COMMUNITY FACILITIES DISTRICT NO. 98-01, IMPROVEMENT AREA NO.1 (POLICE ONLY), CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF SAN MARCOS AT A REGULAR MEETING THEREOF HELD ON THE _____ DAY OF _____, 2026 BY ITS RESOLUTION NO. 2026-_____.

REFERENCE IS HEREBY MADE TO THAT CERTAIN MAP ENTITLED "BOUNDARY COMMUNITY FACILITIES DISTRICT NO. 98-01 IA 1 (POLICE ONLY), CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA," FILED OCTOBER 19, 2001 IN BOOK 35 AT PAGE 46, AND AS INSTRUMENT NO. 2001-0758792, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WHICH THIS ANNEXATION MAP AFFECTS.

PHILLIP SCOLLICK
CITY CLERK
CITY OF SAN MARCOS, STATE OF CALIFORNIA

FILE NO. 2026-_____

FILED THIS _____ DAY OF _____, 2026 AT _____ O'CLOCK IN BOOK _____, PAGE _____ OF MAPS OF ASSESSMENT AND COMMUNITY DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA.

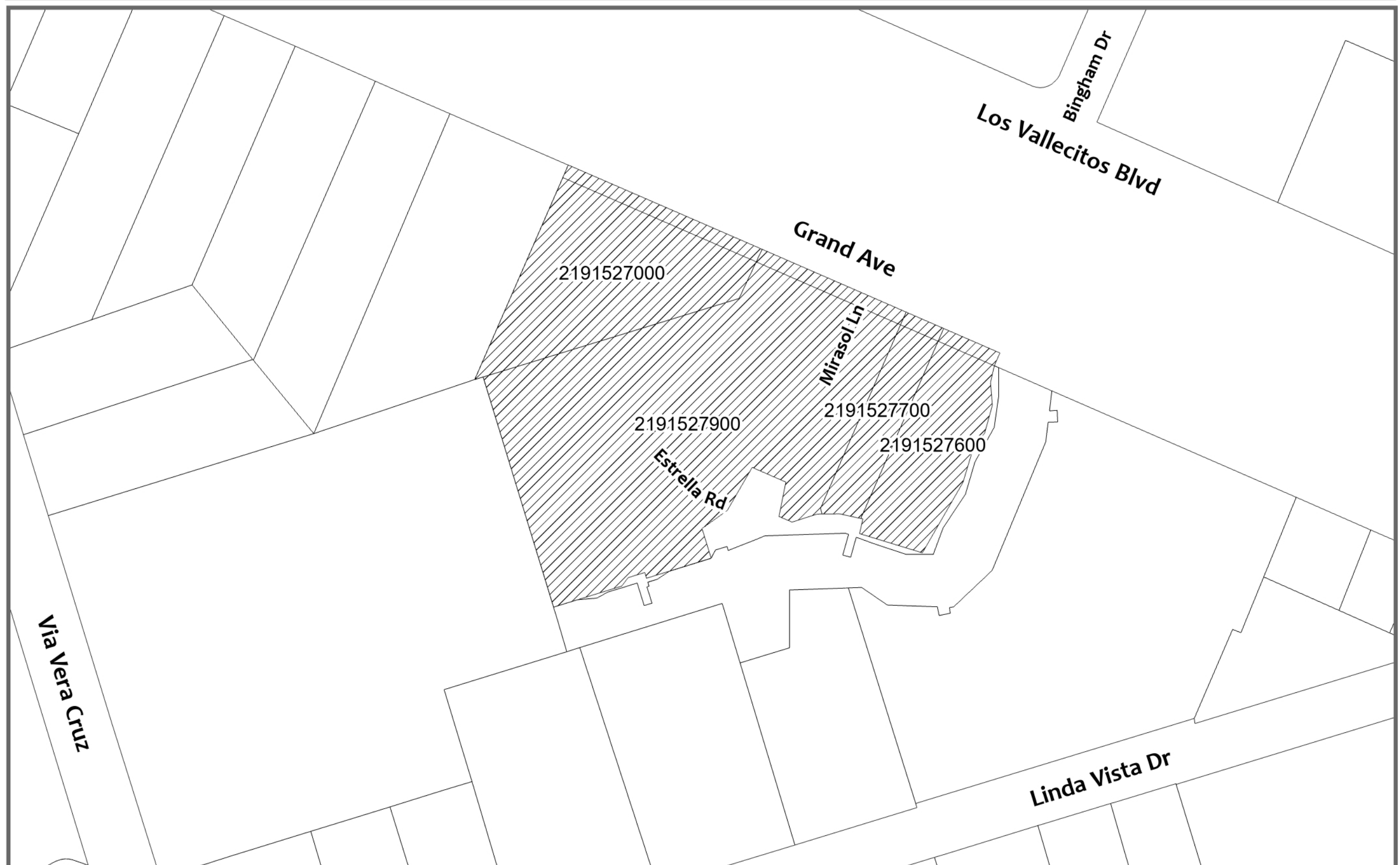
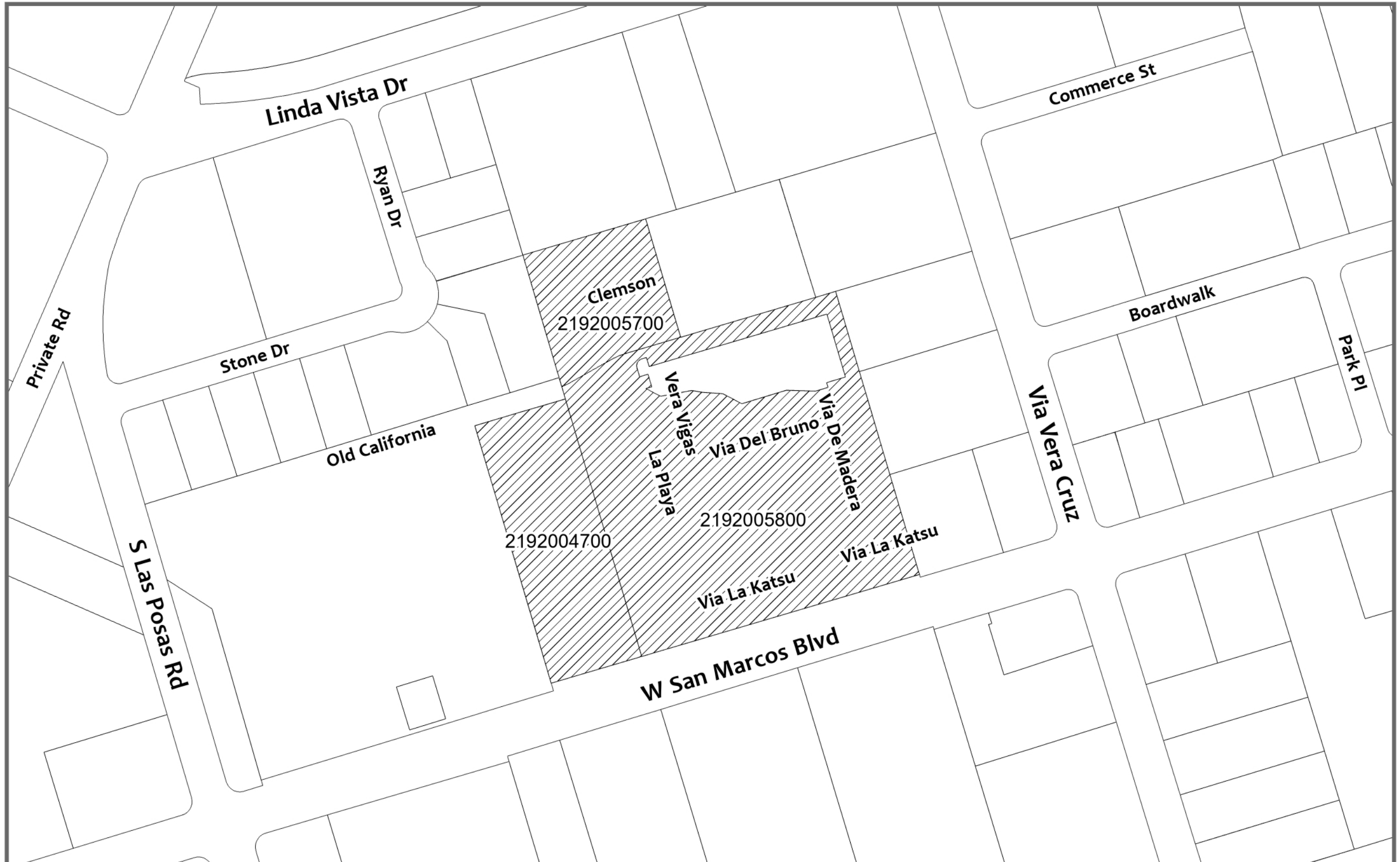
JORDAN Z. MARKS,
COUNTY RECORDER

BY: DEPUTY COUNTY RECORDER

Legend	
	ANNEXATION BOUNDARY

BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-01
IMPROVEMENT AREA NO.1 (POLICE ONLY)
OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO,
STATE OF CALIFORNIA
ANNEXATION NO. 94



Legend
 ANNEXATION BOUNDARY

SHEET 2 OF 2

CITY OF SAN MARCOS



ATTACHMENT 5

Rate and Method of Apportionment of Special Tax For CFD No. 98-01 IA No. 1

**CITY OF SAN MARCOS
COMMUNITY FACILITIES DISTRICT NO. 98-01
IMPROVEMENT AREA NO. 1
(POLICE ONLY)**

MELLO-ROOS COMMUNITY FACILITIES ACT OF 1982

**RATE AND METHOD OF APPORTIONMENT
OF SPECIAL TAX**

Special taxes applicable to each Taxable Assessor's Parcel of land in Improvement Area No. 1 ("IA No. 1") of Community Facilities District No. 98-01 ("CFD No. 98-01") of the City of San Marcos ("City"), California shall be levied and collected pursuant to the special tax liability as determined by the City Council of the City of San Marcos ("Council"), acting in its capacity as the legislative body of CFD No. 98-01, or its designee. All of the property within IA No. 1, unless otherwise exempted by law or the provisions of the rate and method of apportionment expressed below, shall be taxed to the extent and in the manner herein provided.

Maximum Annual Special Tax

The Maximum Annual Special Tax for Facilities and the Maximum Annual Special Tax for Services (together the "Maximum Annual Special Taxes") for Fiscal Year 2001-02 is shown in the table on the following page. The Maximum Annual Special Taxes shall increase two percent (2.00%) annually, commencing with July 1 of Fiscal Year 2002-2003 and on each July 1 thereafter.

Community Facilities District No. 98-01
Improvement Area No. 1
Maximum Annual Special Taxes
Fiscal Year 2001-02

<u>Land Use Classification</u>	<u>Maximum Annual Special Taxes</u>			
	<u>Facilities</u>	<u>Services</u>	<u>Total</u>	
Single Family	\$25.52	\$100.54	\$126.06	per Dwelling Unit
Multi-Family	25.52	100.54	126.06	per Dwelling Unit
Commercial	178.64	703.78	882.42	per Acre
Office Professional	357.28	1,407.56	1,764.84	per Acre
Light Industrial	135.26	532.86	668.12	Per Acre
Industrial	135.26	532.86	668.12	per Acre
Agricultural ¹	135.26	532.86	668.12	per Acre
Business Park	313.90	1,236.64	1,550.54	per Acre
Institutional	51.04	201.08	252.12	per Acre
¹ Includes agricultural packaging, processing, or greenhouse facilities, or similar structures or operations. Excludes property that is used for agricultural crops or raising and keeping poultry and other small animals, horses, bovine animals, sheep, goats, and swine.				

Classification of Taxable Assessor's Parcels

Each Fiscal Year, all Taxable Assessor's Parcels shall be classified as either Single Family, Multi-Family, Commercial, Office Professional, Light Industrial, Industrial, Agricultural, Business Park, or Institutional (the "Land Use Classifications"). The zoning applicable to an Assessor's Parcel shall determine its Land Use Classification. Notwithstanding the preceding, property zoned for Agricultural uses but for which the actual land use is single family residential, employee housing, mobile home park, resort hotel, child care center, church, etc. shall be classified according to the actual land use. Only that portion of an Assessor's Parcel for which a building permit, conditional use permit, or other development permit has been issued as of the March 1 preceding the Fiscal Year for which the Special Tax for Facilities and/or Special Tax for Services are being levied shall be subject to the Maximum Annual Special Taxes; notwithstanding the foregoing, residential units which were constructed prior to the date of formation of CFD No. 2001-1 and to which such permit does not apply will remain exempt following issuance of such permit. With respect to Assessor's Parcels with Commercial, Office Professional, Light Industrial, Industrial, Agricultural, Business Park, and Institutional land use

classifications, the Acreage subject to the Maximum Annual Special Taxes shall be comprised of all improved areas utilized or available to be utilized for such uses, including, but not limited to, the footprint of any structures and loading, packing, and parking areas. Land Use Classifications shall be determined on the March 1 preceding the Fiscal Year for which the Special Tax for Facilities and Special Tax for Services are being levied.

Term of Special Tax

The Maximum Annual Special Tax for Facilities shall not be levied after Fiscal Year 2047-2048. The Maximum Annual Special Tax for Services may be levied so long as the Council, acting in its capacity as the legislative body of CFD No. 98-01, or its designee, determines that such special taxes are necessary to provide the Authorized Services within IA No. 1 of CFD No. 98-01.

Apportionment of Special Tax for Facilities

Commencing with Fiscal Year 2001-02 and for each following Fiscal Year, subject to the preceding paragraph, the Council, or its designee, shall determine the amount of Special Tax for Facilities to be collected. The Special Tax for Facilities as follows until the amount of the levy equals the Special Tax Requirement for Facilities for such Fiscal Year:

The Special Tax for Facilities shall be levied on all Taxable Assessor's Parcels at an equal percentage of the Maximum Annual Special Tax for Facilities up to 100% of such Maximum Annual Special Tax for Facilities.

The Special Tax for Facilities shall be applied in the following order of priority:

- First: To pay debt service on bonds secured by the Special Tax for Facilities;
- Second: To replenish any reserve fund established pursuant to the issuance of bonds secured by the Special Tax for Facilities;
- Third: To pay directly for the cost of the acquisition or construction of Authorized Facilities;
- Fourth: To pay Administrative Costs.

Apportionment of Special Tax for Services

Commencing with Fiscal Year 2001-02 and for each following Fiscal Year, the Council, or its designee, shall determine the amount of Special Tax for Services to be collected. The Special Tax for Services as follows until the amount of the levy equals the Special Tax Requirement for Services for such Fiscal Year:

The Special Tax for Services shall be levied on all Taxable Assessor's Parcels at an equal percentage of the Maximum Annual Special Tax for Services up to 100% of such Maximum Annual Special Tax for Services.

The Special Tax for Services shall be applied in the following order of priority:

- First: To pay for the cost of providing Authorized Services; and
- Second: To pay Administrative Costs.

Prepayment and Discharge of Special Tax

The Maximum Annual Special Tax for Facilities and the Maximum Annual Special Tax for Services applicable to a Taxable Assessor's Parcel in IA No. 1 of CFD No. 98-01 may be prepaid and the obligation of such Assessor's Parcel to pay the Maximum Annual Special Taxes permanently satisfied by prepaying **both** the Maximum Annual Special Tax for Facilities and the Maximum Annual Special Tax for Services pursuant to the methodology shown in Attachment 1.

Definitions

“Acre” of parcel means the area of the lots or parcels as shown on any final approved subdivision and/or parcel map, or if not subject to any final approved subdivision and/or parcel map, shall be the acreage as shown on the last County Assessor's map for each Fiscal Year any special tax is to be levied.

“Act” means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

“Administrative Costs” means any ordinary and necessary expenses of the Council to carry out its duties as the legislative body of CFD No. 98-01 and allocable to IA No. 1.

"Agricultural" means (i) the "Agricultural" zoning set forth in the Zoning Ordinance of the City of San Marcos, (ii) the County of San Diego zoning equivalent determined by the CFD Administrator, or (iii) the entitlement established by any conditional use permit or building permit that has been issued for purposes of constructing or operating an agricultural packaging, processing, or greenhouse facility, or similar structure or operation. Property which is used for growing agricultural crops or raising and keeping poultry and other small animals, horses, bovine animals, sheep, goats, and swine shall not be classified as Agricultural.

“Assessor's Parcel” means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel number.

“Assessor's Parcel Map” means an official map of the County Assessor of the County of San Diego designating parcels by Assessor's Parcel number.

“Authorized Facilities” means those police protection facilities and equipment as described in the “Community Facilities District Report, Community Facilities District No. 98-01.”

“Authorized Services” means those police protection services as described in the “Community Facilities District Report Community Facilities District No. 98-01.”

“Business Park” means the “Business Park” or “Town Center” zoning set forth in the Zoning Ordinance of the City of San Marcos.

“Commercial” means the “Commercial” zoning set forth in the Zoning Ordinance of the City of San Marcos.

“Dwelling Unit” means any building or portion thereof which contains living facilities, including provisions for sleeping, eating cooking and sanitation, for no more than one family, or a congregated residence for 10 or less persons.

“Equivalent Dwelling Unit (EDU)” means a basic unit whereby a single family detached dwelling unit is equal to one EDU and all other land uses are a ratio relative to this base measure.

“Fiscal Year” means the period starting July 1 and ending on the following June 30.

“Industrial” means the “Industrial” zoning set forth in the Zoning Ordinance of the City of San Marcos.

“Institutional” means (i) the “Institutional” zoning set forth in the Zoning Ordinance of the City of San Marcos or (ii) the zoning established by a conditional use permit or building permit which has been issued for purposes of a church or any other institutional use permitted thereby.

“Light Industrial” means the “Light Industrial” zoning set forth in the Zoning Ordinance of the City of San Marcos.

“Maximum Annual Special Tax for Facilities” means the maximum special tax that may be levied within IA No. 1 of CFD No. 98-01 for any Fiscal Year to meet the Special Tax Requirement for Facilities.

“Maximum Annual Special Tax for Services” means the maximum special tax that may be levied within IA No. 1 of CFD No. 98-01 for any Fiscal Year to meet the Special Tax Requirement for Services.

“Multi-Family” means the “Residence R-3” zoning set forth in the Zoning Ordinance of the City of San Marcos.

“Office Professional” means the “Office Professional” zoning set forth in the Zoning Ordinance of the City of San Marcos.

“Single Family” means the “Residence R-1,” “Residence R-2,” and “Mobilehome Park” zoning set forth in the Zoning Ordinance of the City of San Marcos.

“Special Tax for Facilities” means the special tax to be levied within IA No. 1 of CFD No. 98-01 for any Fiscal Year to meet the Special Tax Requirement for Facilities.

“Special Tax for Services” means the special tax to be levied within IA No. 1 of CFD No. 98-01 for any Fiscal Year to meet the Special Tax Requirement for Services.

“Special Tax Requirement for Facilities” means the amount sufficient in any Fiscal Year (1) to pay debt service on bonds secured by the Special Tax for Facilities, (2) to replenish any reserve fund established pursuant to the issuance of bonds secured by the Special Tax for Facilities, (3) to pay directly for the cost of the acquisition or construction of Authorized Facilities and (4) to pay the Administrative Costs.

“Special Tax Requirement for Services” means the amount sufficient in any Fiscal Year to pay (1) the cost of providing the Authorized Services within IA No. 1 CFD No. 98-01, and (2) the Administrative Costs.

“Taxable Assessor's Parcel” means an Assessor's Parcel located within the boundaries of IA No. 1 of CFD No. 98-01 and for which a building permit, conditional use permit, or other development permit, as applicable, has been issued as of the March 1 preceding the Fiscal Year for which the Special Tax for Facilities and/or Special Tax for Services are being levied.

Attachment 1

Prepayment of the Maximum Annual Special Taxes

The Maximum Annual Special Taxes for Facilities and the Maximum Annual Special Tax for Services applicable to a Taxable Assessor's Parcel in IA No. 1 of CFD No. 98-01 may be prepaid and the obligation of the Assessor's Parcel to pay such Maximum Annual Special Taxes permanently satisfied as described herein, provided that a prepayment may be made only if there are no delinquent special taxes with respect to such Assessor's Parcel at the time of prepayment and that said prepayment is for both the Maximum Annual Special Tax for Facilities and Maximum Annual Special Tax for Services. An owner of an Assessor's Parcel intending to prepay the Maximum Annual Special Taxes shall provide IA No. 1 of CFD No. 98-01 with a written notice of intent to prepay. Within 30 days of receipt of such written notice, CFD No. 98-01 shall notify such owner of the "Prepayment Amount" of such Assessor's Parcel.

A. Prepayment of the Maximum Annual Special Tax for Facilities

The Prepayment Amount for the Maximum Annual Special Tax for Facilities shall be calculated as the present value of the Maximum Annual Special Tax for Facilities escalated at two percent (2.00%), from the Fiscal Year in which the prepayment shall be made through the last Fiscal Year that such special tax may be levied on the Assessor's Parcel.

B. Prepayment of the Maximum Annual Special Tax for Services

The Prepayment Amount for the Maximum Annual Special Tax for Services shall be calculated as the present value of the Maximum Annual Special Tax for Services escalated at two percent (2.00%), from the Fiscal Year in which the prepayment shall be made through the Fiscal Year which is seventy-five (75) years from the Fiscal Year in which the prepayment shall be made.

C. Present Value Assumptions

The assumptions to be used when present valuing the Maximum Annual Special Taxes are as follows:

1. If bonds are outstanding, which have been issued to finance the Authorized Facilities, then the discount rate used for calculating the present value of the Maximum Annual

Special Tax for Facilities shall be equal to the bond yield for said bonds. If no bonds are outstanding, then the discount rate used for calculating the present value of the Maximum Annual Special Tax for Facilities shall be equal to the rate of return earned on the City's general fund investment portfolio for the preceding twelve months.

2. The discount rate used for calculating the present value of the Maximum Annual Special Tax for Services shall be equal to the rate of return earned on the City's general fund investment portfolio for the preceding twelve months.
3. A 360 day year.
4. The Maximum Annual Special Taxes will be discounted from July 1 of each Fiscal Year.

D. Determination of Prepayment Amount

The Prepayment Amount shall be calculated as summarized below:

1. Compute the present value of the Maximum Annual Special Tax for Facilities pursuant to sections A and C above; plus
2. Compute the present value of the Maximum Annual Special Tax for Services pursuant to sections B and C above; plus
3. Compute an amount to cover the administrative fees and expenses of CFD No. 98-01, as calculated by the City, which include, but are not limited to, the costs of computation of the prepayment, the costs of removing any special taxes from the roll, and the costs of recording any notices to evidence the prepayment.
4. The Prepayment amount for the Maximum Annual Special Taxes is equal to the sum of the amounts computed pursuant to paragraphs 1, 2 and 3.

Community Facilities District No. 98-01
Improvement Area No. 1
Prepayment Amounts for Fiscal Year 2001-02¹

<u>Land Use Classification</u>	<u>Prepayment Amount FY 2001-02¹</u>			
	<u>Facilities</u>	<u>Services</u>	<u>Total</u>	
Single Family	\$664.50	\$3,118.75	\$3,783.25	per Dwelling Unit
Multi-Family	664.50	3,118.75	3,783.25	per Dwelling Unit
Commercial	4,651.50	21,831.25	26,482.75	per Acre
Office-Professional	9,303.00	43,662.50	52,965.50	per Acre
Light Industrial	3,521.85	16,529.38	20,051.23	per Acre
Industrial	3,521.85	16,529.38	20,051.23	per Acre
Business Park	8,173.35	38,360.63	46,533.98	per Acre
Institutional	1,329.00	6,237.50	7,566.50	per Acre

¹Excludes amount to cover administrative expenses. Based on 5.0% discount rate.

The payment in full of the above calculated amount, plus the applicable administrative expenses and recording fees, fully discharges any further obligation of the Assessor's Parcel for the Authorized Facilities and Authorized Services funded within IA No. 1 of CFD No. 98-01.

With respect to any Assessor's Parcel that is prepaid, the City shall cause a suitable notice to be recorded in compliance with the Act within 30 days of receipt of the Prepayment Amount, to indicate the prepayment of the Maximum Annual Special Taxes and the release of the special tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Maximum Annual Special Taxes shall cease.



Staff Report

File #: TMP-2448

MEETING DATE: May 12, 2026

SUBJECT:

..Title

RESOLUTION NO. 2026-9587 - ANNEXATION NO. 162 TO THE CITY OF SAN MARCOS COMMUNITY FACILITIES DISTRICT NO. 98-02 (LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE)

Recommendation

ADOPT resolution certifying the results of the elections and annexing the properties listed on the following page to Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space and Preserve Maintenance).

Board or Commission Action

Not applicable.

Executive Summary

Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space and Preserve Maintenance) was formed by City Council approval pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982. The purpose of CFD No. 98-02 is to fund the maintenance of citywide parks, trails, public lighting, and landscaping. Some projects may require the formation of, or annexation into, a special improvement area in order to fund the maintenance of specific improvements in a development. The owner of the property listed below has consented and elected to annex their property into CFD No. 98-02; no special improvement areas are required nor were requested.

Discussion

Prior to the issuance of a building permit, or as a condition of a director's or conditional use permit, the owner of the property listed below was required to mitigate their projects' impacts on citywide parks, trails, public lighting, and landscaping by either paying an in-lieu fee or by annexing their property into CFD No. 98-02. The property owner has chosen to annex their property into CFD No. 98-02, and the qualified electors have approved such annexation by signing a "Consent and Waiver to Shortening of Time for Conducting a Special Election," and casting a ballot in the affirmative that authorizes the levy of the CFD No. 98-02 special tax on the owner's property. The attached resolution will certify the election results and annex said property into CFD No. 98-02.

Assessor's Parcel Numbers	Election Date	Project Name or Description	Reason for Annexation
226-222-12-00	2/10/2026	Addition to Single-Family Home	Building Permit (B25-02098)

Aerial property maps for CFD No. 98-02 - Annexation No. 162 are provided in Attachment 4. The Rate

File #:TMP-2448

and Method of Apportionment of Special Tax for CFD No. 98-02 is provided in Attachment 5. Information about current CFD No. 98-02 special tax rates can be requested by contacting the CFD Administrator.

Environmental Review

Not applicable. The activity performed under this action is not a "Project" as defined under Section 15378 of the CEQA Guidelines; and, is therefore not subject to environmental review pursuant to CEQA Guidelines section 15060(c)(3).

Fiscal Impact

Approval of the attached resolution will result in up to \$326.97 of additional annual revenue for maintenance of citywide parks, trails, public lighting, traffic signals, and landscaping if the above projects develop as planned.

Attachments

1. Resolution to Certify Election and Annex Property to CFD No. 98-02
2. Exhibit A - Certificate of Election Official for CFD No. 98-02 - Annexation No. 162
3. Exhibit B - Annexation Boundary Map for CFD No. 98-02 - Annexation No. 162
4. Aerial Property Maps for CFD No. 98-02 - Annexation No. 162
5. Rate and Method of Apportionment of Special Tax for CFD No. 98-02

Prepared by: Song LeBaron, Senior Management Analyst

Submitted by: Song LeBaron, Senior Management Analyst

Reviewed by: Isaac Etchamendy, Director of Development Services/City Engineer

Approved by: Michelle Bender, City Manager



ATTACHMENT 1

Resolution to Certify Elections and Annex Property to CFD No. 98-02

RESOLUTION NO. 2026 - __

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS, CALIFORNIA, CERTIFYING THE RESULTS OF ELECTIONS AND ANNEXING PROPERTY TO THE CITY OF SAN MARCOS COMMUNITY FACILITIES DISTRICT NO. 98-02 (LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE)

(Annexation No. 162)

WHEREAS, the City Council of the City of San Marcos, California (“City Council”) has previously formed the City of San Marcos Community Facilities District No. 98-02 (“CFD No. 98-02”) pursuant to the Mello-Roos Community Facilities Act of 1982 (the “Act”), as amended, and the City of San Marcos Community Facilities District Procedural Ordinance, as amended, enacted pursuant to the powers reserved by the City of San Marcos under Sections 3, 5 and 7 of Article XI of the Constitution of the State of California (the “Ordinance”) (the Act and the Ordinance are herein referred to collectively as the “Community Facilities District Law”) for the purpose of financing certain facilities and services; and,

WHEREAS, acting pursuant to the Community Facilities District Law, the City Council, by the adoption of Resolution No. 98-5100 (the “Resolution Authorizing Future Annexation”) on August 25, 1998 authorized the annexation in the future of territory to CFD No. 98-02, such territory being designated as COMMUNITY FACILITIES DISTRICT NO. 98-02 (LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE) FUTURE ANNEXATION AREA (the “Future Annexation Area”); and,

WHEREAS, on August 25, 1998, a public hearing, as required by the Act, was held regarding all matters in the Resolution Authorizing Future Annexation, including the annexation of the Future Annexation Area, at which the testimony of all interested persons was heard. Neither protests from 50 percent or more of the registered voters residing within the territory proposed to be included in CFD No. 98-02 nor protests from the owners of one-half or more of the area of the land in the territory proposed to be included in CFD No. 98-02 were received; and

WHEREAS, at this time the unanimous consent to the annexation of certain territory located within the Future Annexation Area has been received from the property owner or owners of each of the parcels within such territory, such territory includes Assessor’s Parcel Number (“APN”) 226-222-12-00, and such territory has been designated for convenience as ANNEXATION NO. 162 (the “Annexed Area”); and

WHEREAS, the City Council, acting as the legislative body for CFD No. 98-02, hereby ratifies the calling of the special election which was held on February 10, 2026 for Annexation of APN 226-222-12-00 on the propositions contained in the Official Ballots (the “Ballots”), the mailing of which is hereby ratified, regarding the levy of special taxes in the Annexed Area which have been provided to the landowners of the Annexed Area; and,

WHEREAS, as shown in the certification of the County Registrar of Voters, less than twelve (12) registered voters have resided within the territory of the Annexed Area for each of the ninety (90) days preceding the election date established for the annexation located within the Annexed Area, and therefore, pursuant to the Act the qualified electors of the special election shall be the landowners of such territory as such term is defined in Government Code Section 53317(f), and each such landowner who is the owner of record as of the applicable election date, or the authorized representative thereof, shall have one vote for each acre or portion of an acre of the parcel of land owned by such landowner within such Annexed Area not exempt from the special tax; and,

WHEREAS, the time limits specified by the Act for conducting an election to submit the levy of the special taxes on each of the parcels within the Annexed Area to the qualified electors and the requirements for an impartial analysis and ballot arguments have been waived with the unanimous consent of all of the qualified electors of the applicable territory within the Annexed Area; and,

WHEREAS, the City Clerk of the City of San Marcos (the “City Clerk”) has caused the Ballots to be distributed to the qualified electors of the Annexed Area, has received and canvassed such Ballots, and a copy of such canvass is attached as Exhibit A hereto and incorporated herein by this reference; and,

WHEREAS, at this time the Ballot measures have been voted upon and all votes voted in the election were in favor thereof, and the City Council now desires to declare the results of the election; and,

WHEREAS, a map showing the Annexed Area and designated as Annexation Map No. 162 (the “Annexation Map”), a copy of which is attached as Exhibit B hereto and incorporated herein by this reference, has been submitted to this legislative body; further reference is hereby made to that certain map entitled “Boundary Map Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space and Preserve Maintenance), City of San Marcos, County of San Diego, State of California” recorded at Book 32, Page 56 of Maps of Assessments and Community

Facilities Districts and as Document No. 1998-0559028 in the office of the County Recorder in the County of San Diego, State of California, which is incorporated herein by this reference.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of San Marcos, California, acting as the legislative body of CFD No. 98-02, as follows:

Section 1. Recitals. The above recitals are true and correct and are incorporated herein by this reference and this legislative body does hereby find and determine.

Section 2. Findings. This legislative body does hereby further determine as follows:

- A. The unanimous consent as described in the recitals hereto for the annexation of the parcels located within the Annexed Area has been given by the owner(s) of each such parcel and such consent shall be kept on file in the Office of the City Clerk.
- B. As shown in the certification of the County Registrar of Voters, less than twelve (12) registered voters have resided within the territory of the annexation for each of the ninety (90) days preceding the election date established for the annexation; therefore, pursuant to the Act the qualified electors at the election are the "landowners" of the territory of such annexation, as such term is defined in Government Code Section 53317(f).
- C. All votes voted by the qualified electors in the election have been voted in favor of the levy of special taxes on such parcels upon their annexation to CFD No. 98-02.

Section 3. Annexed Area. The boundaries and parcels of territory within the Annexed Area and on which special taxes will be levied in order to pay for the costs and expenses of authorized public services and public facilities are shown on the Annexation Map as submitted to and hereby approved by this legislative body.

Section 4. Declaration of Annexation. This legislative body does hereby determine and declare that the Annexed Area, and Annexation of APN 226-222-12-00 as a separate annexation, is now annexed to and becomes a part of CFD No. 98-02. The City Council, acting as the legislative body of CFD No. 98-02, is hereby empowered to levy the authorized special tax within the Annexed Area.

Section 5. Notice. Immediately upon adoption of this Resolution, notice shall be given as follows:

- A. A copy of the Annexation Map as approved shall be filed in the Office of the County Recorder no later than fifteen (15) days after the date of adoption of this Resolution.
- B. An Amendment to the Notice of Special Tax Lien (Notice of Annexation) shall be recorded in the Office of the County Recorder no later than fifteen (15) days after the date of adoption of this Resolution.

Section 6. Effective Date. This Resolution shall become effective upon its adoption.

PASSED, APPROVED AND ADOPTED by the Council of the City of San Marcos, California, this 12th day of May 2026, by the following vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

ABSTAIN:

Rebecca D. Jones, Mayor
City of San Marcos

ATTEST:

Phillip Scollick, City Clerk
City of San Marcos



ATTACHMENT 2

**Exhibit A – Certificate of Election Official for CFD No. 98-02 –
Annexation No. 162**

CERTIFICATE OF ELECTION RESULTS
 CITY OF SAN MARCOS
 COMMUNITY FACILITIES DISTRICT NO. 98-02
 (LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE)
 ANNEXATION OF APN **226-222-12-00**

SPECIAL ELECTION
 February 10, 2026

STATE OF CALIFORNIA)
 COUNTY OF SAN DIEGO) SS.
 CITY OF SAN MARCOS)

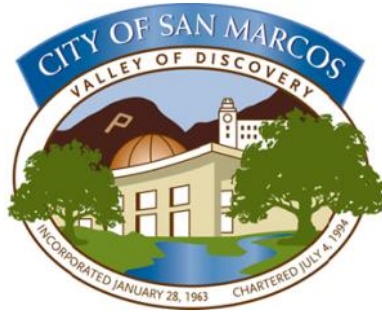
I, PHILLIP SCOLLICK, ELECTION OFFICIAL OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, DO HEREBY CERTIFY that pursuant to the provisions of Section 53326 of the Government Code and Division 12, commencing with Section 17000 of the Elections Code of the State of California, I did canvass the returns of the votes cast at the Special Election held in said City on February 10, 2026.

I FURTHER CERTIFY that this Statement of Votes Cast shows the whole number of votes given to persons in said District, and the whole number of votes cast for the Measure in said District of the City, and the totals of the respective columns and the totals as shown for and against the Measure are full, true and correct.

AREA PROPOSED TO BE ANNEXED (APN)	NUMBER OF VOTES GIVEN TO QUALIFIED ELECTORS IN DISTRICT	NUMBER OF VOTES CAST	VOTES IN FAVOR OF MEASURE	VOTES AGAINST MEASURE	MEASURE PASSED OR FAILED
226-222-12-00	1	1	1	0	PASSED

WITNESS my hand and official seal this 10th day of February, 2026.

 PHILLIP SCOLLICK, CITY CLERK/ELECTION OFFICIAL
 CITY OF SAN MARCOS
 STATE OF CALIFORNIA



ATTACHMENT 3

Exhibit B – Annexation Boundary Map for CFD No. 98-02 – Annexation No. 162

BOUNDARY MAP
COMMUNITY FACILITIES DISTRICT NO. 98-02
(LIGHTING, LANDSCAPING,
OPEN SPACE AND PRESERVE MAINTENANCE)
OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO,
STATE OF CALIFORNIA
ANNEXATION NO. 162



FILED IN THE OFFICE OF THE CITY CLERK THIS _____ DAY OF _____ 2026.

 PHILLIP SCOLLICK
 CITY CLERK
 CITY OF SAN MARCOS, STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE MAP SHOWING BOUNDARIES AND TERRITORIES TO BE ANNEXED TO COMMUNITY FACILITIES DISTRICT NO. 98-02, CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF SAN MARCOS AT A REGULAR MEETING THEREOF HELD ON THE _____ DAY OF _____, 2026 BY ITS RESOLUTION NO. 2026-_____.

REFERENCE IS HEREBY MADE TO THAT CERTAIN MAP ENTITLED "AMENDED BOUNDARY COMMUNITY FACILITIES DISTRICT NO. 98-02 (LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE), CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA," FILED SEPTEMBER 1, 1998, IN BOOK 32 AT PAGE 56, AND AS INSTRUMENT NO. 1998-0559028, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WHICH THIS ANNEXATION MAP AFFECTS.

 PHILLIP SCOLLICK
 CITY CLERK
 CITY OF SAN MARCOS, STATE OF CALIFORNIA

FILE NO. 2026-_____

FILED THIS _____ DAY OF _____, 2026 AT _____ O'CLOCK IN BOOK _____, PAGE _____ OF MAPS OF ASSESSMENT AND COMMUNITY DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA.

JORDAN Z. MARKS,
 COUNTY RECORDER

 BY: DEPUTY COUNTY RECORDER

Legend	
	ANNEXATION BOUNDARY





ATTACHMENT 4

Aerial Property Maps for CFD No. 98-02 – Annexation No. 162



Legend

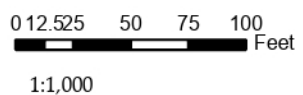
-  Annexation Boundary
-  San Marcos City Limit

SAN MARCOS
 DISCOVER LIFE'S POSSIBILITIES

Every effort has been made to assure the accuracy of the maps and data provided; however, some information may not be accurate or current. The City of San Marcos assumes no responsibility arising from use of this information and incorporates by reference its disclaimer regarding the lack of any warranties, whether expressed or implied, concerning the use of the same. For additional information see the Disclaimer on the City's website.

Aerial Map

CFD 98-02 Light/Landscape Annexation No. 162



CREATED BY: City of San Marcos GIS
 DATA SOURCES: San GIS (05/2026)
 City of San Marcos 05/2026



ATTACHMENT 5

Rate and Method of Apportionment of Special Tax for CFD No. 98-02

**COMMUNITY FACILITIES DISTRICT NO. 98-02
CITY OF SAN MARCOS
MELLO-ROOS COMMUNITY FACILITIES ACT OF 1982**

CITYWIDE LANDSCAPE AND LIGHTING

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

Introduction

Special taxes shall be annually levied on all Assessor's Parcels (as hereinafter defined) in Community Facilities District No. 98-02 of the City of San Marcos, County of San Diego, State of California (the "District"), in accordance with the rates and method of apportionment of special taxes hereinafter set forth. All of the property within the District, unless otherwise exempted by law or the express provisions of the rate and method of apportionment expressed below, shall be taxed to the extent and in the manner provided below.

1. Definitions

- 1.1. *Acre or Acreage*: The area of an Assessor's Parcel as shown on the latest map of the County Assessor of the County of San Diego, or if the area of an Assessor's Parcel is not shown on such a map, the area shall be as shown on a current recorded subdivision map, parcel map, record of survey or other recorded document creating or describing the Assessor's Parcel. If the preceding maps are not available, the area shall be determined by the City Engineer.
- 1.2. *Administrative Cost*: Any ordinary and necessary expense incurred by the City in the performance of its duty as the legislative body of Community Facilities District No. 98-02.
- 1.3. *Annual Special Tax Levy*: The aggregate amount of special taxes to be levied in any Fiscal Year to fund the Special Tax Requirement for such Fiscal Year.
- 1.4. *Approved Property*: Assessor's Parcels in the District for which a final subdivision map, conditional use permit or other development permit has been issued by the City prior to March 1 preceding any Fiscal Year which would permit development of such Assessor's Parcel without the necessity to obtain further discretionary land use entitlements but for which no building permit has been issued.
- 1.5. *Assessor's Parcel*: A parcel of land in the District designated and assigned a discrete identifying number on a map of the County Assessor of the County of San Diego.
- 1.6. *Assessor's Parcel Map*: An official map of the County Assessor of the County of San Diego designating parcels by Assessor's Parcel Number.
- 1.7. *City*: The City of San Marcos.
- 1.8. *Developed Property*: Assessor's Parcels in the District for which a building permit has been issued by the City prior to March 1 preceding any Fiscal Year.

- 1.9. *Equivalent Dwelling Unit:* A unit of measurement whereby a single family detached dwelling unit is equal to one basic unit and all other land uses are a ratio relative to this base measure.
 - 1.10. *Exempt Property:* Assessor's Parcels of property existing at the time of the establishment of the District or which will be conveyed, dedicated or irrevocably offered for dedication to a public agency pursuant to a City plan or agreement which are exempt for the levy of special taxes, including property owned by a public agency which is in public use; property which is utilized for public utility purposes and which is not occupied on a regular basis by employees of the utility; property irrevocably dedicated to a public agency for public use; property owned by homeowners associations; property which is zoned for open space; property used as a golf course other than clubhouse facilities; and property which has no intrinsic value upon foreclosure, such as sliver parcels at entries and perimeter landscape parcels. Property owned by a public agency but leased to an end user for purposes other than public use will not be classified as exempt.
 - 1.11. *Fiscal Year:* The period beginning on July 1 and ending on the following June 30.
 - 1.12. *Maximum Special Tax Rates:* The maximum special tax rate that can be levied within CFD 98-02 in any Fiscal Year (see Section 3 below which establishes Maximum Special Tax Rates for various land uses).
 - 1.13. *Property Classification:* A classification of property specified in Section 2 below.
 - 1.14. *Reserve Fund:* A fund established initially with the formation of the District and funded as needed from year to year with proceeds from the Special Tax Levy. The Reserve Fund shall not be funded in an amount greater than 150% of the Special Tax Requirement for a single year (the "Reserve Fund Requirement").
 - 1.15. *Special Tax:* The amount of special taxes actually levied within CFD 98-02 for any fiscal year to meet the Special Tax Requirement.
 - 1.16. *Special Tax Requirement:* The amount sufficient to pay (i) the direct costs to the City, the District and their contractors, agents or assigns associated with providing the services authorized within Community Facilities District No. 98-02, (ii) for the administrative costs associated with providing the services authorized within Community Facilities District No. 98-02, and (iii) to establish and replenish the Reserve Fund balance to the Reserve Fund Requirement.
 - 1.17. *Taxable Assessor's Parcel:* An Assessor's Parcel classified as Developed, Approved or Undeveloped Property which is not Exempt Property.
 - 1.18. *Undeveloped Property:* An Assessor's Parcel in the District not classified as Developed Property, Approved Property or Exempt Property.
 - 1.19. *Zones:* An area consisting of a group of Assessor's Parcels, who may or may not be contiguous, which will participate in the cost of providing a particular service.
2. *Property Classification:* The land use classifications to which Assessor's Parcels in the District shall be assigned are:

- Class 1 - Developed Property
- Class 2 - Approved Property
- Class 3 - Undeveloped Property
- Class 4 - Exempt Property

As of July 1 of each Fiscal Year, commencing with July 1, 1998, using the definitions in Section 1 above, the City shall cause each Assessor's Parcel in the District to be classified into one of the Property Classifications noted above.

3. *Maximum Special Tax Rates:* The Maximum Special Tax Rates for Assessor's Parcels for each Zone, commencing with July 1, 1998, are specified in the tables below:

Table B-1
Equivalent Dwelling Units by Land Use Per Zone For
Developed Property and Approved Property

Land Use	Zones A - D - E	Zone B
Residential	1 EDU	1 EDU
Commercial	2.65 EDUs/Acre	40 EDUs per Acre
Industrial	2.65 EDUs/Acre	10 EDU's per Acre
All Others	2.65 EDUs/Acre	10 EDU's per Acre

Table B-2
Maximum Special Tax Rates
Classification I-Developed Property and Classification II-Approved Property
Fiscal Year 1998-1999

ZONE	BENEFIT UNIT	1998-1999 MAXIMUM SPECIAL TAX RATE
Zone A Street Lights	EDU	\$20.20
Zone B Traffic Signals	EDU	\$6.40
Zone C Street Medians	Front Footage	\$2.15/LF
Zone D Citywide Parks	EDU	\$113
Zone E Citywide Trails	EDU	\$6.30

Table B-3
 Maximum Special Tax Rates
 Fiscal Year 1998-1999
 Improvement Area F-1 Rose Ranch
 Trail & Drainage Maintenance

Facility	Maximum Tax Rate Developed & Approved	Maximum Tax Rate Undeveloped
Trail Maintenance	\$18.73 per EDU	\$0.00 (all developed or approved)
Drainage Channel	\$23.94 per EDU	\$0.00 (all developed or approved)

Table B-4
 Maximum Special Tax Rates
 Fiscal Year 1998-1999
 Improvement Area F-2 Bel Esprit
 Trail, Brush & Habitat Management

Facility	Maximum Tax Rate Developed and Approved	Maximum Tax Rate Undeveloped
Trail Maintenance	\$9.94 per EDU	\$0.00 (all developed or approved)
Brush Management	\$54.94 per EDU	\$0.00 (all developed or approved)
Habitat Management	\$31.25 per EDU	\$0.00 (all developed or approved)

Table B-5
 Maximum Special Tax Rates
 Fiscal Year 1998-1999
 Improvement Area F-3 Rancho Vera Cruz

Trail & Landscape Maintenance & Brush Management

Facility	Maximum Tax Rate Developed and Approved	Maximum Tax Rate Undeveloped
Trail Maintenance	\$19.10 per EDU	\$180 per acre
Landscape Maintenance	\$600.25 per EDU	\$5,639 per acre

Brush Management	\$16.71 per EDU	\$157 per acre
------------------	-----------------	----------------

- 3.1. A Maximum Special Tax Rate will be assigned to all Assessor's Parcels classified as Developed Property or Approved Property as of July 1 of the Fiscal Year in which such classification occurs and in accordance with the applicable Zones and Improvement Area, if any, established within the District pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, (each an "Improvement Area") within which those parcels belong. All Assessor's Parcels of Developed Property and Approved Property will, to the extent provided for in Section 5 below, participate in Zones A, B, D and E. Zone C participants are defined as Assessor's Parcels fronting a street with median improvements.
 - 3.2. Should the Special Tax Requirement in a particular Fiscal Year within the District or an Improvement Area thereof, as defined above, fall short of the needs for the District or that Improvement Area, a special tax not to exceed the Maximum Special Tax Rate for Undeveloped Property necessary to generate special taxes equal to such shortfall will be levied on all Assessor's Parcels of Undeveloped Property within the District or that Improvement Area by acreage in proportion to a parcel's acreage as a percent of the total Undeveloped Property acreage within the District or that Improvement Area, as applicable.
4. *Increasing the Maximum Special Tax Rate:* Beginning with the Fiscal Year 1999-2000, the Maximum Special Tax Rates may be increased annually by the rate of the Consumer Price Index for the San Diego Region as published by the United States Department of Commerce.
5. Method of Apportionment of Special Taxes
- 5.1. As of July 1 of each Fiscal Year, commencing with July 1, 1998, all Assessor's Parcels within the District shall be assigned to one of the land use classifications specified in Section 2. Additionally, each Assessor's Parcel shall be assigned as a participant in a Zone or Zones and/or Improvement Area, if applicable.
 - 5.2. The City Council shall determine for each Fiscal Year, the Annual Special Tax Levy.
 - 5.3. The City Council shall levy the special taxes for each Fiscal Year, commencing on July 1, 1998, in the following order of priority in order to fund the Annual Special Tax Levy for such fiscal year:
 - (a) Levy the special tax proportionately up to the Maximum Special Tax Rate upon all Developed Property to generate special tax revenues to fund the Annual Special Tax Levy;
 - (b) If, after levying special taxes pursuant to (a) above, additional special tax revenues are needed to generate sufficient special tax revenues to fund the Annual Special Tax Levy, levy the special tax proportionately up to the Maximum Special Tax upon all Approved Property; and
 - (c) If, after levying special taxes pursuant to (a) and (b) above, additional special tax revenues are needed to generate sufficient special tax revenues to fund the Annual Special Tax Levy, levy the special tax proportionately up to the Maximum

Special Tax upon all Assessor's Parcels of Undeveloped Property which are subject to the levy of special taxes.

6. Manner of Collection of Special Taxes. The special taxes which shall be levied in each Fiscal Year shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes; provided, however, the City Council may, by resolution, establish and adopt an alternative or supplemental collection procedure, including direct billing. The special taxes when levied shall be secured by the lien imposed pursuant to Section 3115.5 of the Streets and Highways Code. This lien shall be a continuing lien and shall secure each levy of special taxes. The lien of the special taxes shall continue in force and effect until the special tax ceases to be levied in the manner provided by Section 53330.5 of the Government Code.



Staff Report

File #:TMP-2449

MEETING DATE:

May 12, 2026

SUBJECT:

RESOLUTION NO. FD 2026-380 - ANNEXATION NO. 99 TO THE SAN MARCOS FIRE PROTECTION DISTRICT COMMUNITY FACILITY DISTRICT NO. 2001-01

Recommendation

ADOPT resolution certifying the results of the elections and annexing the properties listed on the following page to Community Facilities District No. 2001-01.

Board or Commission Action

Not applicable.

Executive Summary

Community Facilities District No. 2001-01 (CFD No. 2001-01) was formed by the San Marcos Fire Protection District (SMFPD) Board of Directors pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982. The boundaries of the SMFPD include the City as well as unincorporated areas in the county such as Lake San Marcos, Twin Oaks Valley and other areas outside of the City limits. The purpose of CFD No. 2001-01 is to mitigate the impacts of development within the SMFPD on fire and paramedic facilities and services. The owners of the properties listed on the following page have consented and elected to annex their property into CFD No. 2001-01.

Discussion

Prior to the issuance of a building permit, occupancy, or as a condition of a director’s or conditional use permit, the owners of the properties listed below were required to mitigate their projects’ impacts on fire and paramedic facilities and services by either paying an in-lieu fee or by annexing into CFD No. 2001-01. The property owners have chosen to annex their property into CFD No. 2001-01, and the qualified electors have approved such annexation by signing a “Consent and Waiver to Shortening of Time for Conducting a Special Election,” and casting a ballot in the affirmative that authorizes the levy of the CFD No. 2001-01 special tax on each owner’s property. The attached resolution will certify the election results and annex said properties into CFD No. 2001-01.

Assessor’s Parcel Numbers	Election Date	Project Name or Description	Reason for Annexation
219-152-70-00, 219-152-76-00, 219-152-77-00, and 219-152-79-00	4/23/2026	Paloma Townhomes (102 Condominiums)	Specific Plan (SP22-0003)
219-200-47-00	4/23/2026	Sears Project (71 Condominiums, 2,916 square feet of commercial)	Site Development Plan (SDP24-0006)

File #:TMP-2449

219-200-57-00 and 219-200-58-00	4/23/2026	Restaurant Row Project (190 Condominiums, 10,400 square feet of commercial)	Specific Plan (SP22-0004)
226-222-12-00	2/10/2026	Addition to Single-Family Home	Building Permit (B25-02098)

Aerial property maps for CFD No. 2001-01 - Annexation No. 99 are provided in Attachment 4. The Rate and Method of Apportionment of Special Tax for CFD No. 2001-01 is provided in Attachment 5. Information about current CFD No. 2001-01 special tax rates can be requested by contacting the CFD Administrator.

Environmental Review

Not applicable. The activity performed under this action is not a "Project" as defined under Section 15378 of the CEQA Guidelines; and, is therefore not subject to environmental review pursuant to CEQA Guidelines section 15060(c)(3).

Fiscal Impact

Approval of the attached resolution will result in up to \$69,428.18 of additional annual revenue for fire and paramedic facilities and services if the above projects develop as planned.

Attachments

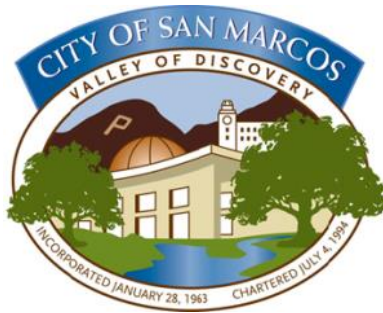
1. Resolution to Certify Election and Annex Property to CFD No. 2001-01
2. Exhibit A - Certificate of Election Official for CFD No. 2001-01 - Annexation No. 99
3. Exhibit B - Annexation Boundary Map for CFD No. 2001-01 - Annexation No. 99
4. Aerial Property Maps for CFD No. 2001-01 - Annexation No. 99
5. Rate and Method of Apportionment of Special Tax for CFD No. 2001-01

Prepared by: Song LeBaron, Senior Management Analyst

Submitted by: Song LeBaron, Senior Management Analyst

Reviewed by: Isaac Etchamendy, Director of Development Services/City Engineer

Approved by: Michelle Bender, City Manager



ATTACHMENT 1

Resolution to Certify Elections and Annex Property to CFD No. 2001-01

RESOLUTION NO. FD 2026 - __

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN MARCOS FIRE PROTECTION DISTRICT OF THE CITY OF SAN MARCOS, CALIFORNIA, CERTIFYING THE RESULTS OF ELECTIONS AND ANNEXING PROPERTY TO THE SAN MARCOS FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2001-01

(Annexation No. 99)

WHEREAS, the Board of Directors of the San Marcos Fire Protection District, California (Board of Directors) has previously formed the San Marcos Fire Protection District Community Facilities District No. 2001-01 ("CFD No. 2001-01) pursuant to the Mello-Roos Community Facilities Act of 1982 (the "Act"), as amended, and the San Marcos Fire Protection District Community Facilities District Procedural Ordinance (the "Ordinance") (the Act and the Ordinance are herein referred to collectively as the "Community Facilities District Law") for the purpose of financing certain facilities and services; and,

WHEREAS, acting pursuant to the Community Facilities District Law, the Board of Directors, by the adoption of Resolution No. FD-2001-215 (the "Resolution Authorizing Future Annexation") on October 9, 2001, authorized the annexation in the future of territory to CFD No. 2001-01, such territory being designated as COMMUNITY FACILITIES DISTRICT NO. 2001-01 FUTURE ANNEXATION AREA (the "Future Annexation Area"); and,

WHEREAS, on January 22, 2002, a public hearing, as required by the Act, was held regarding all matters in the Resolution Authorizing Future Annexation, including the annexation of the Future Annexation Area, at which the testimony of all interested persons was heard. Neither protests from 50 percent or more of the registered voters residing within the territory proposed to be included in CFD No. 2001-01 nor protests from the owners of one-half or more of the area of the land in the territory proposed to be included in CFD No. 2001-01 were received; and

WHEREAS, at this time the unanimous consent to the annexations of certain territory located within the Future Annexation Area has been received from the property owner or owners of each of the parcels within such territory, such territory includes Assessor's Parcel Numbers ("APNs") 219-152-70-00, 219-152-76-00, 219-152-77-00, 219-152-79-00, 219-200-47-00, 219-200-57-00, 219-200-58-00, and 226-222-12-00, and such territory has been designated for convenience as ANNEXATION NO. 99 (the "Annexed Area"); and

WHEREAS, the City Council, acting as the legislative body for CFD No. 2001-01, hereby ratifies the calling of special elections which were held on February 10, 2026 for Annexation of APN 226-222-12-00 and April 23, 2026 for Annexation of APNs 219-152-70-00, 219-152-76-00, 219-152-77-00, and 219-152-79-00, Annexation of APN 219-200-47-00, and Annexation of APNs 219-200-57-00 and 219-200-58-00 on the propositions contained in the Official Ballots (the “Ballots”), the mailing of which is hereby ratified, regarding the levy of special taxes in the Annexed Area which have been provided to the landowners of the Annexed Area; and,

WHEREAS, as shown in certifications of the County Registrar of Voters, less than twelve (12) registered voters have resided within the territory of each annexation for each of the ninety (90) days preceding the election date established for each annexation located within the Annexed Area, and therefore, pursuant to the Act the qualified electors of each special election shall be the landowners of such territory as such term is defined in Government Code Section 53317(f), and each such landowner who is the owner of record as of the applicable election date, or the authorized representative thereof, shall have one vote for each acre or portion of an acre of the parcel of land owned by such landowner within such Annexed Area not exempt from the special tax; and,

WHEREAS, the time limits specified by the Act for conducting an election to submit the levy of the special taxes on each of the parcels within the Annexed Area to the qualified electors and the requirements for an impartial analysis and ballot arguments have been waived with the unanimous consent of all of the qualified electors of the applicable territory within the Annexed Area; and,

WHEREAS, the Secretary of the Board of Directors (the “Secretary”) has caused the Ballots to be distributed to the qualified electors of the Annexed Area, has received and canvassed such Ballots, and a copy of such canvass is attached as Exhibit A hereto and incorporated herein by this reference; and,

WHEREAS, at this time the Ballot measures have been voted upon and all votes voted in each election were in favor thereof, and the Board of Directors now desires to declare the results of the elections; and,

WHEREAS, a map showing the Annexed Area and designated as Annexation Map No. 99 (the “Annexation Map”), a copy of which is attached as Exhibit B hereto and incorporated herein by this reference, has been submitted to this legislative body; further reference is hereby made to that certain map entitled “Amended Proposed Boundaries of Community Facilities District No. 2001-01 of the San Marcos Fire Protection District, County of San Diego, State of California”

recorded at Book 36, Page 01 of Maps of Assessments and Community Facilities Districts and as Document No. 2002-0019358 in the office of the County Recorder in the County of San Diego, State of California, which is incorporated herein by this reference.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the San Marcos Fire Protection District, California, acting as the legislative body of CFD No. 2001-01, as follows:

Section 1. Recitals. The above recitals are true and correct and are incorporated herein by this reference and this legislative body does hereby find and determine.

Section 2. Findings. This legislative body does hereby further determine as follows:

- A. The unanimous consent as described in the recitals hereto for the annexations of the parcels located within the Annexed Area has been given by the owner(s) of each such parcel and such consent shall be kept on file in the Office of the Secretary.
- B. As shown in certifications of the County Registrar of Voters, less than twelve (12) registered voters have resided within the territory of each separate annexation for each of the ninety (90) days preceding the election date established for each annexation; therefore, pursuant to the Act the qualified electors at the elections are the "landowners" of the territory of each such annexation, each being a separate annexation, as such term is defined in Government Code Section 53317(f).
- C. All votes voted by the qualified electors in each of the elections have been voted in favor of the levy of special taxes on such parcels upon their annexation to CFD No. 2001-01.

Section 3. Annexed Area. The boundaries and parcels of territory within the Annexed Area and on which special taxes will be levied in order to pay for the costs and expenses of authorized public services and public facilities are shown on the Annexation Map as submitted to and hereby approved by this legislative body.

Section 4. Declaration of Annexation. This legislative body does hereby determine and declare that the Annexed Area, and each of Annexation of APNs 219-152-70-00, 219-152-76-00, 219-152-77-00, and 219-152-79-00, Annexation of APN 219-200-47-00, Annexation of APNs 219-200-57-00 and 219-200-58-00, and Annexation of APN 226-222-12-00 as a separate

annexation, is now annexed to and becomes a part of CFD No. 2001-01. The Board of Directors, acting as the legislative body of CFD No. 2001-01, is hereby empowered to levy the authorized special tax within the Annexed Area.

Section 5. Notice. Immediately upon adoption of this Resolution, notice shall be given as follows:

- A. A copy of the Annexation Map as approved shall be filed in the Office of the County Recorder no later than fifteen (15) days after the date of adoption of this Resolution.
- B. An Amendment to the Notice of Special Tax Lien (Notice of Annexation) shall be recorded in the Office of the County Recorder no later than fifteen (15) days after the date of adoption of this Resolution.

Section 6. Effective Date. This Resolution shall become effective upon its adoption.

PASSED, APPROVED AND ADOPTED by the Board of Directors of the San Marcos Fire Protection District, California, this 12th day of May 2026, by the following vote:

AYES: DIRECTORS:

NOES: DIRECTORS:

ABSENT: DIRECTORS:

ABSTAIN:

Rebecca D. Jones, Chairperson
San Marcos Fire Protection District

ATTEST:

Phillip Scollick, Secretary
San Marcos Fire Protection District



ATTACHMENT 2

Exhibit A – Certificate of Election Official for CFD No. 2001-01 - Annexation No. 99

CERTIFICATE OF ELECTION RESULTS
CITY OF SAN MARCOS
COMMUNITY FACILITIES DISTRICT NO. 2001-01
(SAN MARCOS FIRE PROTECTION DISTRICT)
ANNEXATION OF APN 219-200-57-00 AND 219-200-58-00

SPECIAL ELECTION
 April 23, 2026

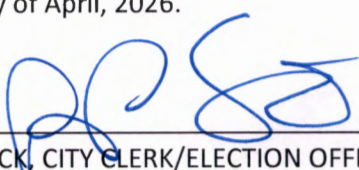
STATE OF CALIFORNIA)
 COUNTY OF SAN DIEGO) SS.
 CITY OF SAN MARCOS)

I, PHILLIP SCOLLICK, ELECTION OFFICIAL OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, DO HEREBY CERTIFY that pursuant to the provisions of Section 53326 of the Government Code and Division 12, commencing with Section 17000 of the Elections Code of the State of California, I did canvass the returns of the votes cast at the Special Election held in said City on April 23, 2026.

I FURTHER CERTIFY that this Statement of Votes Cast shows the whole number of votes given to persons in said District, and the whole number of votes cast for the Measure in said District of the City, and the totals of the respective columns and the totals as shown for and against the Measure are full, true and correct.

AREA PROPOSED TO BE ANNEXED (APN)	NUMBER OF VOTES GIVEN TO QUALIFIED ELECTORS IN DISTRICT	NUMBER OF VOTES CAST	VOTES IN FAVOR OF MEASURE	VOTES AGAINST MEASURE	MEASURE PASSED OR FAILED
219-200-57-00 AND 219-200-58-00	10	10	10	0	PASSED

WITNESS my hand and official seal this 23rd day of April, 2026.



 PHILLIP SCOLLICK, CITY CLERK/ELECTION OFFICIAL
 CITY OF SAN MARCOS
 STATE OF CALIFORNIA

CERTIFICATE OF ELECTION RESULTS
CITY OF SAN MARCOS
COMMUNITY FACILITIES DISTRICT NO. 2001-01
(SAN MARCOS FIRE PROTECTION DISTRICT)
ANNEXATION OF APN 219-200-47-00

SPECIAL ELECTION
 April 23, 2026

STATE OF CALIFORNIA)
 COUNTY OF SAN DIEGO) SS.
 CITY OF SAN MARCOS)

I, PHILLIP SCOLLICK, ELECTION OFFICIAL OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, DO HEREBY CERTIFY that pursuant to the provisions of Section 53326 of the Government Code and Division 12, commencing with Section 17000 of the Elections Code of the State of California, I did canvass the returns of the votes cast at the Special Election held in said City on April 23, 2026.

I FURTHER CERTIFY that this Statement of Votes Cast shows the whole number of votes given to persons in said District, and the whole number of votes cast for the Measure in said District of the City, and the totals of the respective columns and the totals as shown for and against the Measure are full, true and correct.

AREA PROPOSED TO BE ANNEXED (APN)	NUMBER OF VOTES GIVEN TO QUALIFIED ELECTORS IN DISTRICT	NUMBER OF VOTES CAST	VOTES IN FAVOR OF MEASURE	VOTES AGAINST MEASURE	MEASURE PASSED OR FAILED
219-200-47-00	3	3	3	0	PASSED

WITNESS my hand and official seal this 23rd day of April, 2026.



 PHILLIP SCOLLICK, CITY CLERK/ELECTION OFFICIAL
 CITY OF SAN MARCOS
 STATE OF CALIFORNIA

CERTIFICATE OF ELECTION RESULTS

CITY OF SAN MARCOS

COMMUNITY FACILITIES DISTRICT NO. 2001-01

(SAN MARCOS FIRE PROTECTION DISTRICT)

ANNEXATION OF APN 219-152-70-00, 219-152-76-00, 219-152-77-00, and 219-152-79-00

SPECIAL ELECTION

April 23, 2026

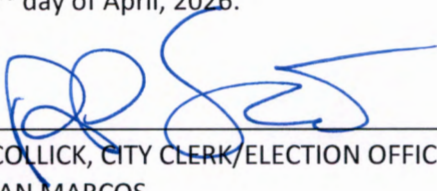
STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) SS.
CITY OF SAN MARCOS)

I, PHILLIP SCOLLICK, ELECTION OFFICIAL OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, DO HEREBY CERTIFY that pursuant to the provisions of Section 53326 of the Government Code and Division 12, commencing with Section 17000 of the Elections Code of the State of California, I did canvass the returns of the votes cast at the Special Election held in said City on April 23, 2026.

I FURTHER CERTIFY that this Statement of Votes Cast shows the whole number of votes given to persons in said District, and the whole number of votes cast for the Measure in said District of the City, and the totals of the respective columns and the totals as shown for and against the Measure are full, true and correct.

AREA PROPOSED TO BE ANNEXED (APN)	NUMBER OF VOTES GIVEN TO QUALIFIED ELECTORS IN DISTRICT	NUMBER OF VOTES CAST	VOTES IN FAVOR OF MEASURE	VOTES AGAINST MEASURE	MEASURE PASSED OR FAILED
219-152-70-00, 219-152-76-00, 219-152-77-00, and 219-152-79-00	5	5	5	0	PASSED

WITNESS my hand and official seal this 23rd day of April, 2026.



PHILLIP SCOLLICK, CITY CLERK/ELECTION OFFICIAL
CITY OF SAN MARCOS
STATE OF CALIFORNIA

CERTIFICATE OF ELECTION RESULTS
CITY OF SAN MARCOS
COMMUNITY FACILITIES DISTRICT NO. 2001-01
(SAN MARCOS FIRE PROTECTION DISTRICT)
ANNEXATION OF APN 226-222-12-00

SPECIAL ELECTION
 February 10, 2026

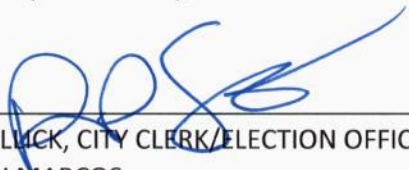
STATE OF CALIFORNIA)
 COUNTY OF SAN DIEGO) SS.
 CITY OF SAN MARCOS)

I, PHILLIP SCOLLICK, ELECTION OFFICIAL OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, DO HEREBY CERTIFY that pursuant to the provisions of Section 53326 of the Government Code and Division 12, commencing with Section 17000 of the Elections Code of the State of California, I did canvass the returns of the votes cast at the Special Election held in said City on February 10, 2026.

I FURTHER CERTIFY that this Statement of Votes Cast shows the whole number of votes given to persons in said District, and the whole number of votes cast for the Measure in said District of the City, and the totals of the respective columns and the totals as shown for and against the Measure are full, true and correct.

AREA PROPOSED TO BE ANNEXED (APN)	NUMBER OF VOTES GIVEN TO QUALIFIED ELECTORS IN DISTRICT	NUMBER OF VOTES CAST	VOTES IN FAVOR OF MEASURE	VOTES AGAINST MEASURE	MEASURE PASSED OR FAILED
226-222-12-00	1	1	1	0	PASSED

WITNESS my hand and official seal this 10th day of February, 2025.



 PHILLIP SCOLLICK, CITY CLERK/ELECTION OFFICIAL
 CITY OF SAN MARCOS
 STATE OF CALIFORNIA



ATTACHMENT 3

Exhibit B – Annexation Boundary Map for CFD No. 2001-01 – Annexation No. 99

BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2001-01 OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA ANNEXATION NO. 99



FILED IN THE OFFICE OF THE CITY CLERK THIS _____ DAY OF _____ 2026.

PHILLIP SCOLLICK
CITY CLERK
CITY OF SAN MARCOS, STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE MAP SHOWING BOUNDARIES AND TERRITORIES TO BE ANNEXED TO SAN MARCOS FIRE PROTECTION DISTRICT, COMMUNITY FACILITIES DISTRICT NO. 2001-01, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE SAN MARCOS FIRE PROTECTION DISTRICT BOARD OF DIRECTORS AT A REGULAR MEETING THEREOF HELD ON THE _____ DAY OF _____, 2026 BY ITS RESOLUTION NO. FD 2026-_____.

REFERENCE IS HEREBY MADE TO THAT CERTAIN MAP ENTITLED "BOUNDARY COMMUNITY FACILITIES DISTRICT NO. 2001-01, CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA," FILED JANUARY 9, 2002, IN BOOK 36 AT PAGE 01, AND AS INSTRUMENT NO. 2002-0019358, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WHICH THIS ANNEXATION MAP AFFECTS.

PHILLIP SCOLLICK
CITY CLERK
SAN MARCOS FIRE PROTECTION DISTRICT, STATE OF CALIFORNIA

FILE NO. 2026-_____

FILED THIS _____ DAY OF _____, 2026 AT _____ O'CLOCK IN BOOK _____, PAGE _____ OF MAPS OF ASSESSMENT AND COMMUNITY DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA.

JORDAN Z. MARKS,
COUNTY RECORDER

BY: DEPUTY COUNTY RECORDER

Legend

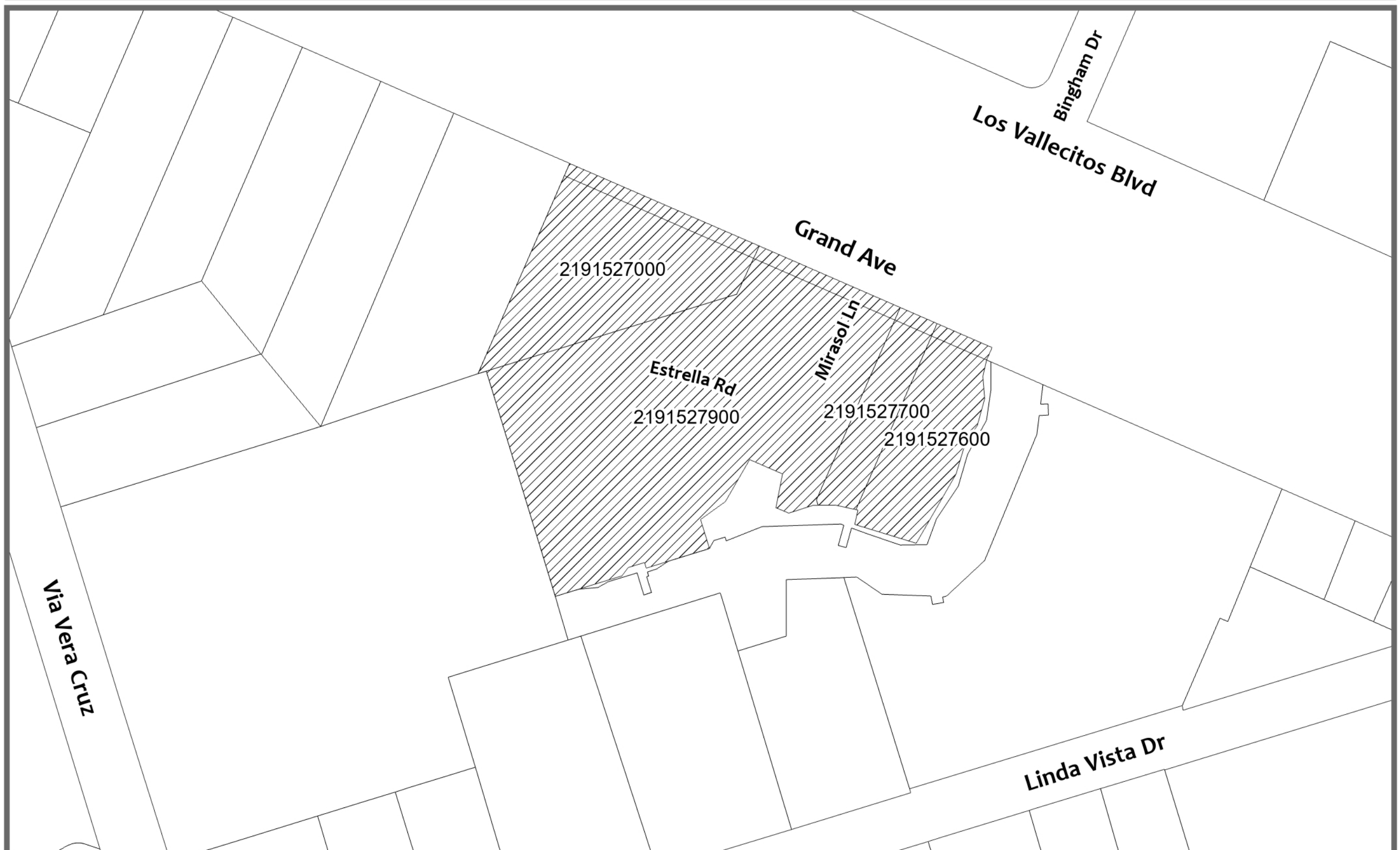
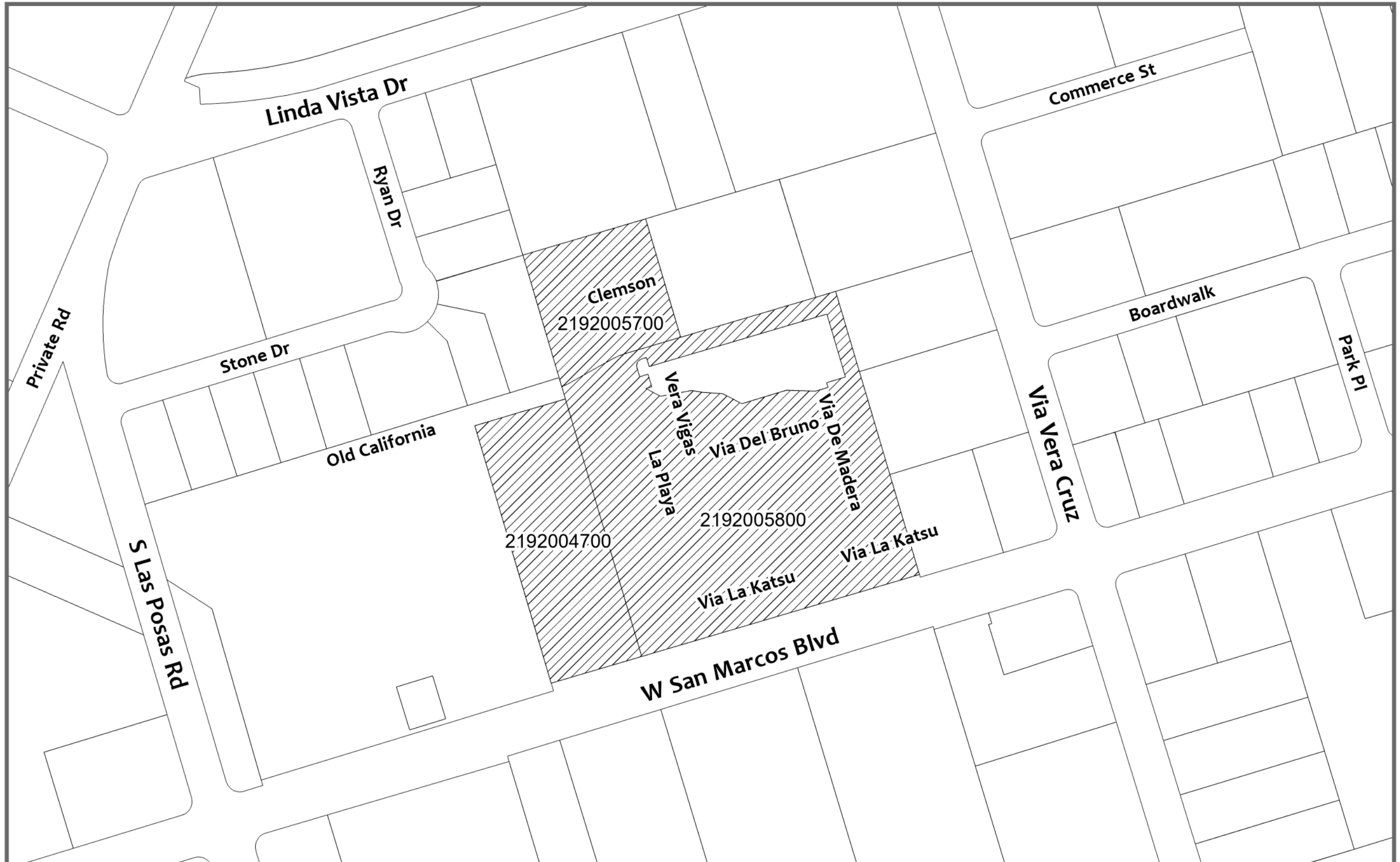
 ANNEXATION BOUNDARY

SHEET 1 OF 2

CITY OF SAN MARCOS

BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2001-01
OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO,
STATE OF CALIFORNIA
ANNEXATION NO. 99



Legend
 ANNEXATION BOUNDARY

SHEET 2 OF 2

CITY OF SAN MARCOS





ATTACHMENT 4

Aerial Property Maps for CFD No. 2001-01 – Annexation No. 99



Legend

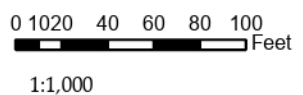
-  Annexation Boundary
-  San Marcos City Limit

SAN MARCOS
 DISCOVER LIFE'S POSSIBILITIES

Every effort has been made to assure the accuracy of the maps and data provided; however, some information may not be accurate or current. The City of San Marcos assumes no responsibility arising from use of this information and incorporates by reference its disclaimer regarding the lack of any warranties, whether expressed or implied, concerning the use of the same. For additional information see the Disclaimer on the City's website.

Aerial Map

CFD 2001-01 Fire/Paramedic Annexation No. 99



CREATED BY: City of San Marcos GIS
 DATA SOURCES: San GIS (05/2026)
 City of San Marcos 05/2026



Legend

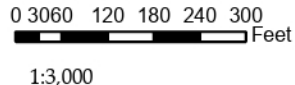
- Annexation Boundary
- San Marcos City Limit

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Aerial Map



CFD 2001-01 Fire/Paramedic Annexation No. 99



CREATED BY: City of San Marcos GIS
 DATA SOURCES: San GIS (05/2026)
 City of San Marcos 05/2026



Legend

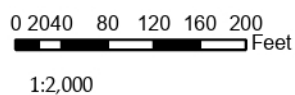
-  Annexation Boundary
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Aerial Map

CFD 2001-01 Fire/Paramedic Annexation No. 99



CREATED BY: City of San Marcos GIS
 DATA SOURCES: San GIS (05/2026)
 City of San Marcos 05/2026



ATTACHMENT 5

Rate of Method of Apportionment of Special Tax for CFD No. 2001-01

EXHIBIT A

COMMUNITY FACILITIES DISTRICT REPORT SAN MARCOS FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2001-01

MELLO-ROOS COMMUNITY FACILITIES ACT OF 1982

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

Special taxes applicable to each Taxable Assessor's Parcel of land in Community Facilities District No. 2001-01 ("CFD No. 2001-01") of the San Marcos Fire Protection District ("SMFPD"), California shall be levied and collected pursuant to the special tax liability as determined by the Board of Directors of the SMFPD (the "Board"), acting in its capacity as the legislative body of CFD No. 2001-01, or its designee. All of the property within CFD No. 2001-01, unless otherwise exempted by law or the provisions of the rate and method of apportionment expressed below, shall be taxed to the extent and in the manner herein provided.

Maximum Annual Special Tax

The Maximum Annual Special Tax for Facilities and the Maximum Annual Special Tax for Services (together the "Maximum Annual Special Taxes") for Fiscal Year 2001-02 is shown in the table on the following page. The Maximum Annual Special Taxes shall increase two percent (2.00%) annually, commencing with July 1 of Fiscal Year 2002-2003 and on each July 1 thereafter.

**San Marcos Fire Protection District
Community Facilities District No. 2001-01
Maximum Annual Special Taxes
Fiscal Year 2001-02**

<u>Land Use Classification</u>	<u>Maximum Annual Special Taxes</u>			
	<u>Facilities</u>	<u>Services</u>	<u>Total</u>	
Single Family	\$41.05	\$75.48	\$116.53	per Dwelling Unit
Multi-Family	41.05	75.48	116.53	per Dwelling Unit
Commercial	287.35	528.36	815.71	per Acre
Office Professional	574.70	1,056.72	1,631.42	per Acre
Light Industrial	217.57	400.04	617.61	per Acre
Industrial	217.57	400.04	617.61	per Acre
Agricultural [†]	217.57	400.04	617.61	per Acre
Business Park	504.92	928.40	1,433.32	per Acre
Institutional	82.10	150.96	233.06	per Acre

[†]Includes agricultural packaging, processing, or greenhouse facilities, or similar structures or operations. Excludes property that is used for agricultural crops or raising and keeping poultry and other small animals, horses, bovine animals, sheep, goats, and swine.

Classification of Taxable Assessor's Parcels

Each Fiscal Year, all Taxable Assessor's Parcels shall be classified as either Single Family, Multi-Family, Commercial, Office Professional, Light Industrial, Industrial, Agricultural, Business Park, or Institutional (the "Land Use Classifications"). The zoning applicable to an Assessor's Parcel shall determine its Land Use Classification. Notwithstanding the preceding, property zoned for Agricultural uses but for which the actual land use is single family residential, employee housing, mobile home park, resort hotel, child care center, church, etc. shall be classified according to the actual land use. Only that portion of an Assessor's Parcel for which a building permit, conditional use permit, or other development permit has been issued as of the March 1 preceding the Fiscal Year for which the Special Tax for Facilities and/or Special Tax for Services are being levied shall be subject to the Maximum Annual Special Taxes; notwithstanding the foregoing, residential units which were constructed prior to the date of formation of CFD No. 2001-1 and to which such permit does not apply will remain exempt following issuance of such permit. With respect to Assessor's Parcels with Commercial, Office Professional, Light Industrial, Industrial, Agricultural, Business Park, and Institutional land use

classifications, the Acreage subject to the Maximum Annual Special Taxes shall be comprised of all improved areas utilized or available to be utilized for such uses, including, but not limited to, the footprint of any structures and loading, packing, and parking areas. Land Use Classifications shall be determined on the March 1 preceding the Fiscal Year for which the Special Tax for Facilities and Special Tax for Services are being levied.

Term of Special Tax

The Maximum Annual Special Tax for Facilities shall not be levied after Fiscal Year 2047-2048. The Maximum Annual Special Tax for Services may be levied so long as the Board, acting in its capacity as the legislative body of CFD No. 2001-01, or its designee, determines that such special taxes are necessary to provide the Authorized Services within CFD No. 2001-01.

Apportionment of Special Tax for Facilities

Commencing with Fiscal Year 2001-02 and for each following Fiscal Year, subject to the preceding paragraph, the Board or its designee shall determine the amount of Special Tax for Facilities to be collected. The Special Tax for Facilities shall be levied as follows until the amount of the levy equals the Special Tax Requirement for Facilities for such Fiscal Year:

The Special Tax for Facilities shall be levied on all Taxable Assessor's Parcels at an equal percentage of the Maximum Annual Special Tax for Facilities up to 100% of such Maximum Annual Special Tax for Facilities.

The Special Tax for Facilities shall be applied in the following order of priority:

First: To pay debt service on bonds secured by the Special Tax for Facilities;

Second: To replenish any reserve fund established pursuant to the issuance of bonds secured by the Special Tax for Facilities;

Third: To pay directly for the cost of the acquisition or construction of Authorized Facilities;

Fourth: To pay Administrative Costs.

Apportionment of Special Tax for Services

Commencing with Fiscal Year 2001-02 and for each following Fiscal Year, the Board or its designee shall determine the amount of Special Tax for Services to be collected. The Special Tax for Services shall be levied as follows until the amount of the levy equals the Special Tax Requirement for Services for such Fiscal Year:

The Special Tax for Services shall be levied on all Taxable Assessor's Parcels at an equal percentage of the Maximum Annual Special Tax for Services up to 100% of such Maximum Annual Special Tax for Services.

The Special Tax for Services shall be applied in the following order of priority:

First: To pay for the cost of providing Authorized Services; and

Second: To pay Administrative Costs.

Prepayment and Discharge of Special Tax

The Maximum Annual Special Tax for Facilities and the Maximum Annual Special Tax for Services applicable to a Taxable Assessor's Parcel in CFD No. 2001-01 may be prepaid and the obligation of such Assessor's Parcel to pay the Maximum Annual Special Taxes permanently satisfied by prepaying ***both*** the Maximum Annual Special Tax for Facilities and the Maximum Annual Special Tax for Services pursuant to the methodology shown on Attachment 1.

Definitions

"Acre" of parcel means the area of the lots or parcels as shown on any final approved subdivision and/or parcel map, or if not subject to any final approved subdivision and/or parcel map, shall be the acreage as shown on the last County Assessor's map for each Fiscal Year any special tax is to be levied.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Costs" means any ordinary and necessary expenses of the Board to carry out its duties as the legislative body of CFD No. 2001-01.

"Agricultural" means (i) the "Agricultural" zoning set forth in the Zoning Ordinance of the City of San Marcos, (ii) the County of San Diego zoning equivalent determined by the CFD Administrator, or (iii) the entitlement established by any conditional use permit or building permit that has been issued for purposes of constructing or operating an agricultural packaging, processing, or greenhouse facility, or similar structure or operation. Property which is used for growing agricultural crops or raising and keeping poultry and other small animals, horses, bovine animals, sheep, goats, and swine shall not be classified as Agricultural.

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel number.

"Assessor's Parcel Map" means an official map of the County Assessor of the County of San Diego designating parcels by Assessor's Parcel number.

"Authorized Facilities" means those fire suppression and protection and ambulance and paramedic facilities and equipment as described in the "Community Facilities District Report San Marcos Fire Protection District Community Facilities District No. 2001-01."

"Authorized Services" means those fire suppression and protection and ambulance and paramedic services as described in the "Community Facilities District Report San Marcos Fire Protection District Community Facilities District No. 2001-01."

"Business Park" means (i) the "Business Park" or "Town Center" zoning set forth in the Zoning Ordinance of the City of San Marcos or (ii) the County of San Diego zoning equivalent determined by the CFD Administrator.

"CFD Administrator" means an official of the SMFPD, or designee thereof, responsible for determining the Special Tax Requirement for Facilities and the Special Tax Requirement for Services and providing for the levy and collection of the Special Tax for Facilities and Special Tax for Services.

"Commercial" means (i) the "Commercial" zoning set forth in the Zoning Ordinance of the City of San Marcos or (ii) the County of San Diego zoning equivalent determined by the CFD Administrator.

"Dwelling Unit" means any building or portion thereof which contains living facilities, including provisions for sleeping, eating cooking and sanitation, for no more than one family, or a congregated residence for 10 or less persons.

"Equivalent Dwelling Unit (EDU)" means a basic unit whereby a single family detached dwelling unit is equal to one EDU and all other land uses are a ratio relative to this base measure.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Industrial" means (i) the "Industrial" zoning set forth in the Zoning Ordinance of the City of San Marcos or (ii) the County of San Diego zoning equivalent determined by the CFD Administrator.

"Institutional" means (i) the "Institutional" zoning set forth in the Zoning Ordinance of the City of San Marcos, (ii) the zoning established by a conditional use permit or building permit which has been issued for purposes of a church or any other institutional use permitted thereby, or (iii) the County of San Diego zoning equivalent determined by the CFD Administrator.

"Light Industrial" means (i) the "Light Industrial" zoning set forth in the Zoning Ordinance of the City of San Marcos or (ii) the County of San Diego zoning equivalent determined by the CFD Administrator.

"Maximum Annual Special Tax for Facilities" means the maximum special tax that may be levied within CFD No. 2001-01 for any Fiscal Year to meet the Special Tax Requirement for Facilities.

"Maximum Annual Special Tax for Services" means the maximum special tax that may be levied within CFD No. 2001-01 for any Fiscal Year to meet the Special Tax Requirement for Services.

"Multi-Family" means (i) the "Residence R-3" zoning set forth in the Zoning Ordinance of the City of San Marcos or (ii) the County of San Diego zoning equivalent determined by the CFD Administrator.

"Office Professional" means (i) the "Office Professional" zoning set forth in the Zoning Ordinance of the City of San Marcos or (ii) the County of San Diego zoning equivalent determined by the CFD Administrator.

"Single Family" means (i) the "Residence R-1," "Residence R-2," and "Mobilehome Park" zoning set forth in the Zoning Ordinance of the City of San Marcos or (ii) the County of San Diego zoning equivalent determined by the CFD Administrator.

"Special Tax for Facilities" means the special tax to be levied within CFD No. 2001-01 for any Fiscal Year to meet the Special Tax Requirement for Facilities.

"Special Tax for Services" means the special tax to be levied within CFD No. 2001-01 for any Fiscal Year to meet the Special Tax Requirement for Services.

"Special Tax Requirement for Facilities" means the amount sufficient in any Fiscal Year (1) to pay debt service on bonds secured by the Special Tax for Facilities, (2) to replenish any reserve fund established pursuant to the issuance of bonds secured by the Special Tax for Facilities, (3) to pay directly for the cost of the acquisition or construction of Authorized Facilities and (4) to pay the Administrative Costs.

"Special Tax Requirement for Services" means the amount sufficient in any Fiscal Year to pay (1) the cost of providing the Authorized Services within CFD No. 2001-01, and (2) the Administrative Costs.

"Taxable Assessor's Parcel" means an Assessor's Parcel located within the boundaries of CFD No. 2001-01 and for which a building permit, conditional use permit, or other development permit, as applicable, has been issued as of the March 1 preceding the Fiscal Year for which the Special Tax for Facilities and/or Special Tax for Services are being levied.

Attachment 1

Prepayment of the Maximum Annual Special Taxes

The Maximum Annual Special Tax for Facilities and the Maximum Annual Special Tax for Services applicable to a Taxable Assessor's Parcel in CFD No. 2001-01 may be prepaid and the obligation of the Assessor's Parcel to pay such Maximum Annual Special Taxes permanently satisfied as described herein, provided that a prepayment may be made only if there are no delinquent special taxes with respect to such Assessor's Parcel at the time of prepayment and that said prepayment is for both the Maximum Annual Special Tax for Facilities and Maximum Annual Special Tax for Services. An owner of an Assessor's Parcel intending to prepay the Maximum Annual Special Taxes shall provide CFD No. 2001-01 with a written notice of intent to prepay. Within 30 days of receipt of such written notice, CFD No. 2001-01 shall notify such owner of the "Prepayment Amount" of such Assessor's Parcel.

A. Prepayment of the Maximum Annual Special Tax for Facilities

The Prepayment Amount for the Maximum Annual Special Tax for Facilities shall be calculated as the present value of the Maximum Annual Special Tax for Facilities escalated at two percent (2.00%), from the Fiscal Year in which the prepayment shall be made through the last Fiscal Year that such special tax may be levied on the Assessor's Parcel.

B. Prepayment of the Maximum Annual Special Tax for Services

The Prepayment Amount for the Maximum Annual Special Tax for Services shall be calculated as the present value of the Maximum Annual Special Tax for Services escalated at two percent (2.00%), from the Fiscal Year in which the prepayment shall be made through the Fiscal Year which is seventy-five (75) years from the Fiscal Year in which the prepayment shall be made.

C. Present Value Assumptions

The assumptions to be used when present valuing the Maximum Annual Special Taxes are as follows:

1. If bonds are outstanding, which have been issued to finance the Authorized Facilities, then the discount rate used for calculating the present value of the Maximum Annual

Special Tax for Facilities shall be equal to the bond yield for said bonds. If no bonds are outstanding, then the discount rate used for calculating the present value of the Maximum Annual Special Tax for Facilities shall be equal to the rate of return earned on the City's general fund investment portfolio for the preceding twelve months.

2. The discount rate used for calculating the present value of the Maximum Annual Special Tax for Services shall be equal to the rate of return earned on the City's general fund investment portfolio for the preceding twelve months.
3. A 360 day year.
4. The Maximum Annual Special Taxes will be discounted from July 1 of each Fiscal Year.

D. Determination of Prepayment Amount

The Prepayment Amount shall be calculated as summarized below:

1. Compute the present value of the Maximum Annual Special Tax for Facilities pursuant to sections A and C above; plus
2. Compute the present value of the Maximum Annual Special Tax for Services pursuant to sections B and C above; plus
3. Compute an amount to cover the administrative fees and expenses of CFD No. 2001-01, as calculated by the SMFPD, which include, but are not limited to, the costs of computation of the prepayment, the costs of removing any special taxes from the roll, and the costs of recording any notices to evidence the prepayment.
4. The Prepayment amount for the Maximum Annual Special Taxes is equal to the sum of the amounts computed pursuant to paragraphs 1, 2, and 3.

**San Marcos Fire Protection District
Community Facilities District No. 2001-01
Prepayment Amounts for Fiscal Year 2001-02¹**

<u>Land Use Classification</u>	Prepayment Amount FY 2001-02 ¹			
	<u>Facilities</u>	<u>Services</u>	<u>Total</u>	
Single Family	\$1,068.88	\$2,341.39	\$3,410.27	per Dwelling Unit
Multi-Family	1,068.88	2,341.39	3,410.27	per Dwelling Unit
Commercial	7,482.16	16,389.73	23,871.89	per Acre
Office-Professional	14,964.32	32,779.46	47,743.78	per Acre
Light Industrial	5,665.06	12,409.37	18,074.43	per Acre
Industrial	5,665.06	12,409.37	18,074.43	per Acre
Agricultural	5,665.06	12,409.37	18,074.43	per Acre
Business Park	13,147.22	28,799.10	41,946.32	per Acre
Institutional	2,137.76	4,682.78	6,820.54	per Acre
¹ Excludes amount to cover administrative expenses. Based on 5.0% discount rate.				

The payment in full of the above calculated amount, plus the applicable administrative expenses and recording fees, fully discharges any further obligation of the Assessor's Parcel for the Authorized Facilities and Authorized Services funded within CFD No. 2001-01.

With respect to any Assessor's Parcel that is prepaid, the SMFPD shall cause a suitable notice to be recorded in compliance with the Act within 30 days of receipt of the Prepayment Amount, to indicate the prepayment of the Maximum Annual Special Taxes and the release of the special tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Maximum Annual Special Taxes shall cease.



Staff Report

File #: TMP-2450

MEETING DATE: May 12, 2026

SUBJECT:

RESOLUTION NO. 2026-9588 - ANNEXATION NO. 38 TO THE CITY OF SAN MARCOS
COMMUNITY FACILITIES DISTRICT NO. 2011-01 (CONGESTION MANAGEMENT)

Recommendation

ADOPT resolution certifying the results of the election and annexing the property listed on the following page to Community Facilities District No. 2011-01 (Congestion Management).

Board or Commission Action

Not applicable.

Executive Summary

Community Facilities District No. 2011-01 (Congestion Management) was formed by City Council approval pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982. The purpose of CFD No. 2011-01 is to mitigate the impacts of development on transit service, traffic congestion and air quality. The owner of the property listed on the following page has consented and elected to annex their property into CFD No. 2011-01.

Discussion

Prior to the issuance of a building permit, occupancy, or as a condition of a director’s or conditional use permit, the owners of the properties listed below were required to mitigate their project’s traffic impacts by either paying an in-lieu fee or by annexing their property into CFD No. 2011-01. The property owners have chosen to annex their property into CFD No. 2011-01, and the qualified electors have approved such annexation by signing a “Consent and Waiver to Shortening of Time for Conducting a Special Election,” and casting a ballot in the affirmative that authorizes the levy of the CFD No. 2011-01 special tax on each owner’s property. The attached resolution will certify the election results and annex said properties into CFD No. 2011-01.

Assessor’s Parcel Numbers	Election Date	Project Name or Description	Reason for Annexation
219-152-70-00, 219-152-76-00, 219-152-77-00, and 219-152-79-00	4/23/2026	Paloma Townhomes (102 Condominiums)	Specific Plan (SP22-0003)
219-200-47-00	4/23/2026	Sears Project (71 Condominiums, 2,916 square feet of commercial)	Site Development Plan (SDP24-0006)
219-200-57-00 and 219-200-58-00	4/23/2026	Restaurant Row Project (190 Condominiums, 10,400 square feet of commercial)	Specific Plan (SP22-0004)

File #:TMP-2450

The amount of the special tax to be levied against the parcel was calculated in accordance with the CFD No. 2011-01 annexation policy City Council adopted on March 27, 2012.

An aerial property map for CFD No. 2011-01 - Annexation No. 38 is provided in Attachment 4. The Rate and Method of Apportionment of Special Tax for CFD No. 2011-01 is provided in Attachment 5. Information about current CFD No. 2011-01 special tax rates can be requested by contacting the CFD Administrator.

Environmental Review

Not applicable. The activity performed under this action is not a "Project" as defined under Section 15378 of the CEQA Guidelines; and, is therefore not subject to environmental review pursuant to CEQA Guidelines section 15060(c)(3).

Fiscal Impact

Approval of the attached resolution will result in up to \$169,346.73 of additional annual revenue for congestion management if the above projects develop as planned.

Attachments

1. Resolution to Certify Election and Annex Property to CFD No. 2011-01
2. Exhibit A - Certificate of Election Official for CFD No. 2011-01 - Annexation No. 38
3. Exhibit B - Annexation Boundary Map for CFD No. 2011-01 - Annexation No. 38
4. Aerial Property Maps for CFD No. 2011-01 - Annexation No. 38
5. Rate and Method of Apportionment of Special Tax for CFD No. 2011-01

Prepared by: Song LeBaron, Senior Management Analyst

Submitted by: Song LeBaron, Senior Management Analyst

Reviewed by: Isaac Etchamendy, Director of Development Services/City Engineer

Approved by: Michelle Bender, City Manager



ATTACHMENT 1

Resolution to Certify Elections and Annex Property to CFD No. 2011-01

RESOLUTION NO. 2026 - __

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS, CALIFORNIA, CERTIFYING THE RESULTS OF ELECTIONS AND ANNEXING PROPERTY TO THE CITY OF SAN MARCOS COMMUNITY FACILITIES DISTRICT NO. 2011-01 (CONGESTION MANAGEMENT)

(Annexation No. 38)

WHEREAS, the City Council of the City of San Marcos, California (“City Council”) has previously formed the City of San Marcos Community Facilities District No. 2011-01 (“CFD No. 2011-01”) pursuant to the Mello-Roos Community Facilities Act of 1982 (the “Act”), as amended, and the City of San Marcos Community Facilities District Procedural Ordinance, as amended, enacted pursuant to the powers reserved by the City of San Marcos under Sections 3, 5 and 7 of Article XI of the Constitution of the State of California (the “Ordinance”) (the Act and the Ordinance are herein referred to collectively as the “Community Facilities District Law”) for the purpose of financing certain facilities and services; and,

WHEREAS, acting pursuant to the Community Facilities District Law, the City Council, by the adoption of Resolution No. 2011-7534 (the “Resolution Authorizing Future Annexation”) on June 28, 2011, authorized the annexation in the future of territory to CFD No. 2011-01, such territory being designated as FUTURE ANNEXATION AREA, COMMUNITY FACILITIES DISTRICT NO. 2011-01 (CONGESTION MANAGEMENT) (the “Future Annexation Area”); and,

WHEREAS, on June 28, 2011, a public hearing, as required by the Act, was held regarding all matters in the Resolution Authorizing Future Annexation, including the annexation of the Future Annexation Area, at which the testimony of all interested persons was heard. Neither protests from 50 percent or more of the registered voters residing within the territory proposed to be included in CFD No. 2011-01 nor protests from the owners of one-half or more of the area of the land in the territory proposed to be included in CFD No. 2011-01 were received; and

WHEREAS, at this time the unanimous consent to the annexations of certain territory located within the Future Annexation Area has been received from the property owner or owners of each of the parcels within such territory, such territory includes Assessor Parcel Numbers (“APNs”) 219-152-70-00, 219-152-76-00, 219-152-77-00, 219-152-79-00, 219-200-47-00, 219-200-57-00, and 219-200-58-00, and such territory has been designated for convenience as ANNEXATION NO. 38 (the “Annexed Area”); and

WHEREAS, the City Council, acting as the legislative body for CFD No. 2011-01, hereby ratifies the calling of the special elections which were held on April 23, 2026 for Annexation of APNs 219-152-70-00, 219-152-76-00, 219-152-77-00, and 219-152-79-00, Annexation of APN 219-200-47-00, and Annexation of APNs 219-200-57-00 and 219-200-58-00 on the propositions contained in the Official Ballots (the “Ballots”), the mailing of which is hereby ratified, regarding the levy of special taxes in the Annexed Area which have been provided to the landowner of the Annexed Area; and,

WHEREAS, as shown in certifications of the County Registrar of Voters, less than twelve (12) registered voters have resided within the territory of each annexation for each of the ninety (90) days preceding the election date established for each annexation located within the Annexed Area, and therefore, pursuant to the Act the qualified electors of each special election shall be the landowners of such territory as such term is defined in Government Code Section 53317(f), and each such landowner who is the owner of record as of the applicable election date, or the authorized representative thereof, shall have one vote for each acre or portion of an acre of the parcel of land owned by such landowner within such Annexed Area not exempt from the special tax; and,

WHEREAS, the time limits specified by the Act for conducting an election to submit the levy of the special taxes on each of the parcels within the Annexed Area to the qualified electors and the requirements for an impartial analysis and ballot arguments have been waived with the unanimous consent of all of the qualified electors of the applicable territory within the Annexed Area; and,

WHEREAS, the City Clerk of the City of San Marcos (the “City Clerk”) has caused the Ballots to be distributed to the qualified electors of the Annexed Area, has received and canvassed such Ballots, and a copy of such canvass is attached as Exhibit A hereto and incorporated herein by this reference; and,

WHEREAS, at this time the Ballot measures have been voted upon and all votes voted in each election were in favor thereof, and the City Council now desires to declare the results of the elections; and,

WHEREAS, a map showing the Annexed Area and designated as Annexation Map No. 38 (the “Annexation Map”), a copy of which is attached as Exhibit B hereto and incorporated herein by this reference, has been submitted to this legislative body; further reference is hereby made to that certain map entitled “Boundary Map Community Facilities District No. 2011-01 (Congestion Management), City of San Marcos, County of San Diego, State of California” recorded

at Book 43, Page 52 of Maps of Assessments and Community Facilities Districts and as Document No. 2011-0270367 in the office of the County Recorder in the County of San Diego, State of California, which is incorporated herein by this reference.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of San Marcos, California, acting as the legislative body of CFD No. 2011-01, as follows:

Section 1. Recitals. The above recitals are true and correct and are incorporated herein by this reference and this legislative body does hereby find and determine.

Section 2. Findings. This legislative body does hereby further determine as follows:

- A. The unanimous consent as described in the recitals hereto for the annexations of the parcels located within the Annexed Area has been given by the owner(s) of each such parcel and such consent shall be kept on file in the Office of the City Clerk.
- B. As shown in certifications of the County Registrar of Voters, less than twelve (12) registered voters have resided within the territory of each separate annexation for each of the ninety (90) days preceding the election date established for each annexation; therefore, pursuant to the Act the qualified electors at the elections are the "landowners" of the territory of each such annexation, each being a separate annexation, as such term is defined in Government Code Section 53317(f).
- C. All votes voted by the qualified electors in each of the elections have been voted in favor of the levy of special taxes on such parcels upon their annexation to CFD No. 2011-01.

Section 3. Annexed Area. The boundaries and parcels of territory within the Annexed Area and on which special taxes will be levied in order to pay for the costs and expenses of authorized public services and public facilities are shown on the Annexation Map as submitted to and hereby approved by this legislative body.

Section 4. Declaration of Annexation. This legislative body does hereby determine and declare that the Annexed Area, and each of Annexation of APNs 219-152-70-00, 219-152-76-00, 219-152-77-00, and 219-152-79-00, Annexation of APN 219-200-47-00, and Annexation of APNs 219-200-57-00 and 219-200-58-00 as a separate annexation, is now annexed to and

becomes a part of CFD No. 2011-01. The City Council, acting as the legislative body of CFD No. 2011-01, is hereby empowered to levy the authorized special tax within the Annexed Area.

Section 5. Notice. Immediately upon adoption of this Resolution, notice shall be given as follows:

- A. A copy of the Annexation Map as approved shall be filed in the Office of the County Recorder no later than fifteen (15) days after the date of adoption of this Resolution.
- B. An Amendment to the Notice of Special Tax Lien (Notice of Annexation) shall be recorded in the Office of the County Recorder no later than fifteen (15) days after the date of adoption of this Resolution.

Section 6. Effective Date. This Resolution shall become effective upon its adoption.

PASSED, APPROVED AND ADOPTED by the Council of the City of San Marcos, California, this 12th day of May 2026, by the following vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

ABSTAIN:

Rebecca D. Jones, Mayor
City of San Marcos

ATTEST:

Phillip Scollick, City Clerk
City of San Marcos



ATTACHMENT 2

**Exhibit A – Certificate of Election Official for CFD No. 2011-01 –
Annexation No. 38**

CERTIFICATE OF ELECTION RESULTS
CITY OF SAN MARCOS
COMMUNITY FACILITIES DISTRICT NO. 2011-01
(CONGESTION MANAGEMENT)
ANNEXATION OF APN 219-200-57-00 AND 219-200-58-00

SPECIAL ELECTION
 April 23, 2026

STATE OF CALIFORNIA)
 COUNTY OF SAN DIEGO) SS.
 CITY OF SAN MARCOS)

I, PHILLIP SCOLLICK, ELECTION OFFICIAL OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, DO HEREBY CERTIFY that pursuant to the provisions of Section 53326 of the Government Code and Division 12, commencing with Section 17000 of the Elections Code of the State of California, I did canvass the returns of the votes cast at the Special Election held in said City on April 23, 2026.

I FURTHER CERTIFY that this Statement of Votes Cast shows the whole number of votes given to persons in said District, and the whole number of votes cast for the Measure in said District of the City, and the totals of the respective columns and the totals as shown for and against the Measure are full, true and correct.

AREA PROPOSED TO BE ANNEXED (APN)	NUMBER OF VOTES GIVEN TO QUALIFIED ELECTORS IN DISTRICT	NUMBER OF VOTES CAST	VOTES IN FAVOR OF MEASURE	VOTES AGAINST MEASURE	MEASURE PASSED OR FAILED
219-200-57-00 AND 219-200-58-00	10	10	10	0	PASSED

WITNESS my hand and official seal this 23rd Day of April, 2026.

 PHILLIP SCOLLICK, CITY CLERK/ELECTION OFFICIAL
 CITY OF SAN MARCOS
 STATE OF CALIFORNIA

CERTIFICATE OF ELECTION RESULTS
CITY OF SAN MARCOS
COMMUNITY FACILITIES DISTRICT NO. 2011-01
(CONGESTION MANAGEMENT)
ANNEXATION OF APN 219-200-47-00

SPECIAL ELECTION
 April 23, 2026


STATE OF CALIFORNIA)
 COUNTY OF SAN DIEGO) SS.
 CITY OF SAN MARCOS)

I, PHILLIP SCOLLICK, ELECTION OFFICIAL OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, DO HEREBY CERTIFY that pursuant to the provisions of Section 53326 of the Government Code and Division 12, commencing with Section 17000 of the Elections Code of the State of California, I did canvass the returns of the votes cast at the Special Election held in said City on April 23, 2026.

I FURTHER CERTIFY that this Statement of Votes Cast shows the whole number of votes given to persons in said District, and the whole number of votes cast for the Measure in said District of the City, and the totals of the respective columns and the totals as shown for and against the Measure are full, true and correct.

AREA PROPOSED TO BE ANNEXED (APN)	NUMBER OF VOTES GIVEN TO QUALIFIED ELECTORS IN DISTRICT	NUMBER OF VOTES CAST	VOTES IN FAVOR OF MEASURE	VOTES AGAINST MEASURE	MEASURE PASSED OR FAILED
219-200-47-00	3	3	3	0	PASSED

WITNESS my hand and official seal this 23rd Day of April, 2026.



 PHILLIP SCOLLICK, CITY CLERK/ELECTION OFFICIAL
 CITY OF SAN MARCOS
 STATE OF CALIFORNIA

CERTIFICATE OF ELECTION RESULTS
 CITY OF SAN MARCOS
 COMMUNITY FACILITIES DISTRICT NO. 2011-01
 (CONGESTION MANAGEMENT)
 ANNEXATION OF APN **219-152-70-00, 219-152-76-00, 219-152-77-00, and 219-152-79-00**

SPECIAL ELECTION
 April 23, 2026

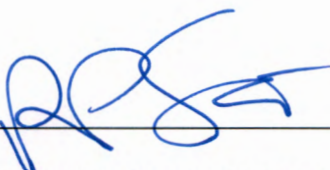
STATE OF CALIFORNIA)
 COUNTY OF SAN DIEGO) SS.
 CITY OF SAN MARCOS)

I, PHILLIP SCOLLICK, ELECTION OFFICIAL OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, DO HEREBY CERTIFY that pursuant to the provisions of Section 53326 of the Government Code and Division 12, commencing with Section 17000 of the Elections Code of the State of California, I did canvass the returns of the votes cast at the Special Election held in said City on April 23, 2026.

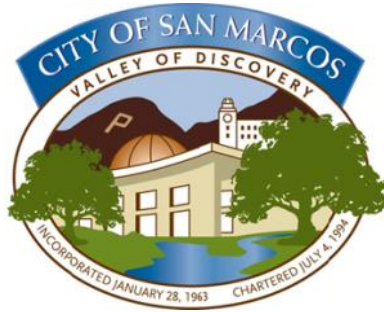
I FURTHER CERTIFY that this Statement of Votes Cast shows the whole number of votes given to persons in said District, and the whole number of votes cast for the Measure in said District of the City, and the totals of the respective columns and the totals as shown for and against the Measure are full, true and correct.

AREA PROPOSED TO BE ANNEXED (APN)	NUMBER OF VOTES GIVEN TO QUALIFIED ELECTORS IN DISTRICT	NUMBER OF VOTES CAST	VOTES IN FAVOR OF MEASURE	VOTES AGAINST MEASURE	MEASURE PASSED OR FAILED
219-152-70-00, 219-152-76-00, 219-152-77-00, and 219-152-79-00	5	5	5	0	PASSED

WITNESS my hand and official seal this 23rd Day of April, 2026.



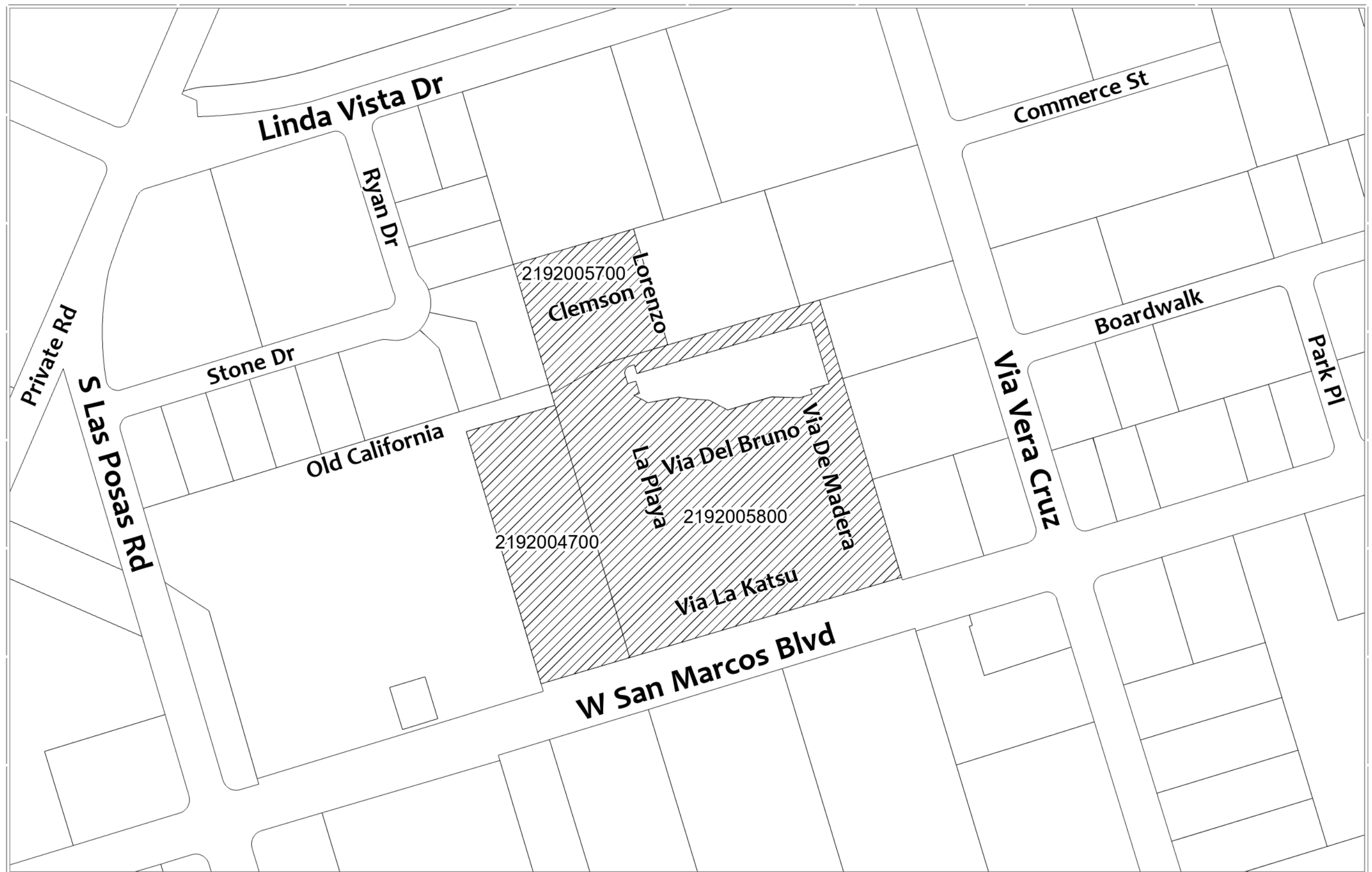
 PHILLIP SCOLLICK, CITY CLERK/ELECTION OFFICIAL
 CITY OF SAN MARCOS
 STATE OF CALIFORNIA



ATTACHMENT 3

Exhibit B – Annexation Boundary Map for CFD No. 2011-01 – Annexation No. 38

BOUNDARY MAP
COMMUNITY FACILITIES DISTRICT NO. 2011-01
(CONGESTION MANAGEMENT)
OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO,
STATE OF CALIFORNIA
ANNEXATION NO. 38



FILED IN THE OFFICE OF THE CITY CLERK THIS _____ DAY OF _____ 2026.

 PHILLIP SCOLLICK
 CITY CLERK
 CITY OF SAN MARCOS, STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE MAP SHOWING BOUNDARIES AND TERRITORIES TO BE ANNEXED TO COMMUNITY FACILITIES DISTRICT NO. 2011-01, (CONGESTION MANAGEMENT), CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF SAN MARCOS AT A REGULAR MEETING THEREOF HELD ON THE _____ DAY OF _____, 2026 BY ITS RESOLUTION NO. 2026-_____.

REFERENCE IS HEREBY MADE TO THAT CERTAIN MAP ENTITLED "BOUNDARY COMMUNITY FACILITIES DISTRICT NO. 2011-01 (CONGESTION MANAGEMENT), CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA," FILED MAY 25, 2011, IN BOOK 43 AT PAGE 53, AND AS INSTRUMENT NO. 2011-0270368, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WHICH THIS ANNEXATION MAP AFFECTS.

 PHILLIP SCOLLICK
 CITY CLERK
 CITY OF SAN MARCOS, STATE OF CALIFORNIA

FILE NO. 2026-_____

FILED THIS _____ DAY OF _____, 2026 AT _____ O'CLOCK IN BOOK _____, PAGE _____ OF MAPS OF ASSESSMENT AND COMMUNITY DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA.

JORDAN Z. MARKS,
 COUNTY RECORDER

 BY: DEPUTY COUNTY RECORDER

Legend	
	ANNEXATION BOUNDARY

BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2011-01
(CONGESTION MANAGEMENT)
OF THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO,
STATE OF CALIFORNIA
ANNEXATION NO. 38



Legend
 ANNEXATION BOUNDARY

SHEET 2 OF 2

CITY OF SAN MARCOS





ATTACHMENT 4

Aerial Property Maps for CFD No. 2011-01 – Annexation No. 38



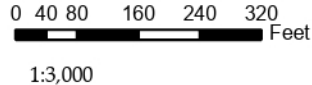
Legend

-  Annexation Boundary
-  San Marcos City Limit

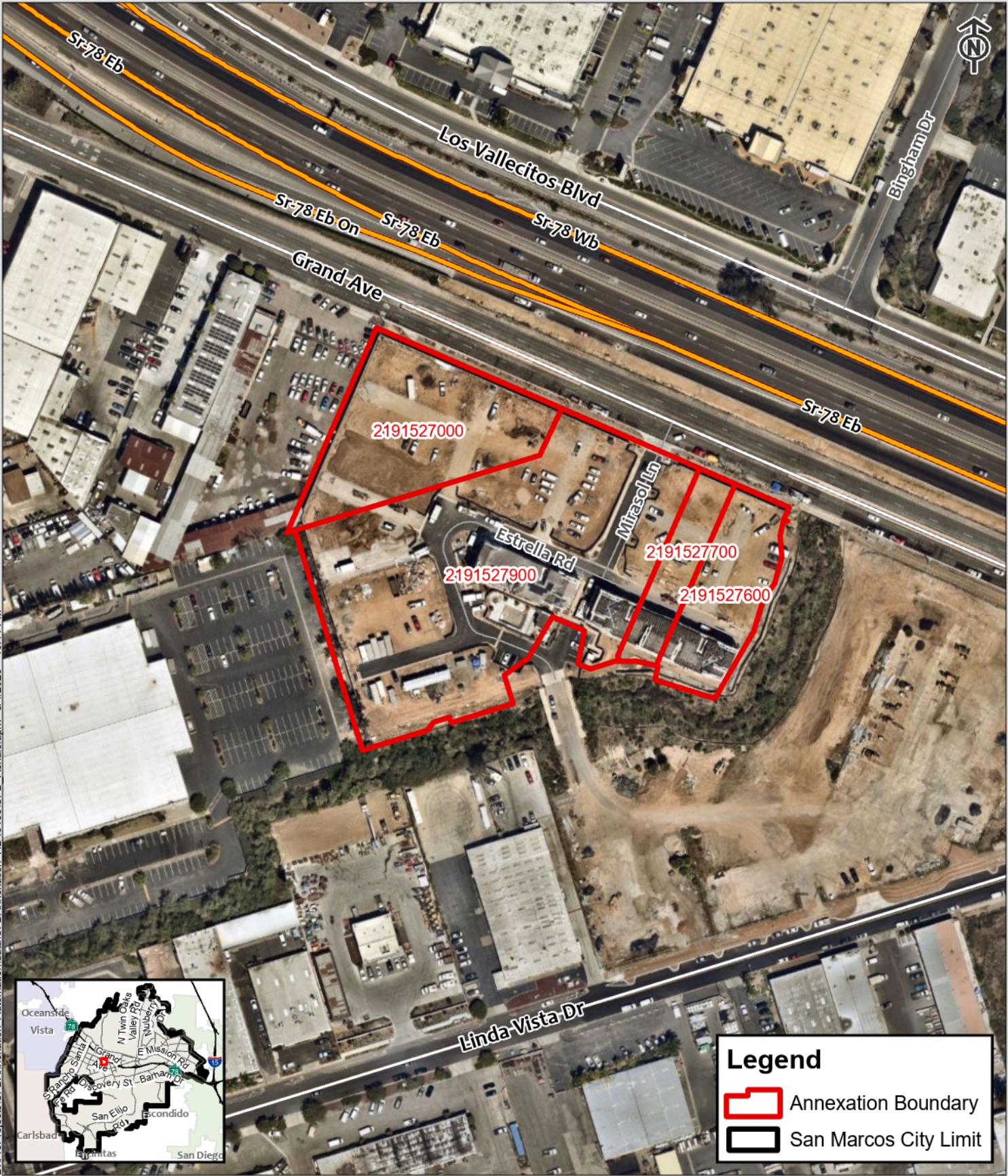
SAN MARCOS
 DISCOVER LIFE'S POSSIBILITIES

Every effort has been made to assure the accuracy of the maps and data provided; however, some information may not be accurate or current. The City of San Marcos assumes no responsibility arising from use of this information and incorporates by reference its disclaimer regarding the lack of any warranties, whether expressed or implied, concerning the use of the same. For additional information see the Disclaimer on the City's website.



Aerial Map CFD 2011-01 Congestion Management Annexation No. 38



CREATED BY: City of San Marcos GIS
 DATA SOURCES: San GIS (05/2026)
 City of San Marcos 05/2026



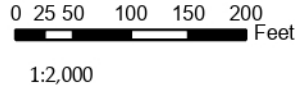
Legend

-  Annexation Boundary
-  San Marcos City Limit

SAN MARCOS
 DISCOVER LIFE'S POSSIBILITIES

Every effort has been made to assure the accuracy of the maps and data provided; however, some information may not be accurate or current. The City of San Marcos assumes no responsibility arising from use of this information and incorporates by reference its disclaimer regarding the lack of any warranties, whether expressed or implied, concerning the use of the same. For additional information see the Disclaimer on the City's website.

Aerial Map CFD 2011-01 Congestion Management Annexation No. 38



CREATED BY: City of San Marcos GIS
 DATA SOURCES: San GIS (05/2026)
 City of San Marcos 05/2026



ATTACHMENT 5

Rate and Method of Apportionment of Special Tax for CFD No. 2011-01

**FIRST AMENDED AND RESTATED
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

**COMMUNITY FACILITIES DISTRICT NO. 2011-01
(CONGESTION MANAGEMENT)
OF THE CITY OF SAN MARCOS**

A Special Tax shall be levied in Community Facilities District No. 2011-01 (Congestion Management) of the City of San Marcos ("CFD No. 2011-01") each Fiscal Year, in an amount determined by the Council through the application of the procedures described below. All of the real property and interests in real property such as leasehold interests and possessory interests within CFD No. 2011-01, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means actual or estimated costs related to the administration of CFD No. 2011-01 including, but not limited to, the following: the costs of computing the Special Taxes; the costs of collecting the Special Taxes including the costs of monitoring and tracking delinquent Special Taxes; the costs of remitting the Special Taxes to the City and/or Trustee; the costs of a Trustee (including its legal counsel) in the discharge of the duties required of it under any Indenture; the costs to compute rebatable arbitrage and/or to respond to audit requests by the Internal Revenue Service of any Bonds; the costs of the City, CFD No. 2011-01, or designee in complying with disclosure requirements of applicable federal and state securities laws and of the Act; the costs associated with responding to public inquiries regarding CFD No. 2011-01; the costs of the City, CFD No. 2011-01, or designee related to an appeal of the Special Tax; and an allocable share of the salaries of the City staff relating to the foregoing. Administrative Expenses shall also include amounts estimated or advanced by the City for any other administrative purpose of CFD No. 2011-01, including but not limited to, attorney's fees and consultant and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes or any other legal matters related to CFD No. 2011-01.

"Apartment" means a Dwelling Unit in a Multiple Dwelling Building and which is not a Condominium.

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel number.

"Assessor's Parcel Map" means an official map of the County Assessor of the County designating parcels by Assessor's Parcel Number.

"Attached Residential Property" means Taxable Property on which attached Dwelling Units have been or may be constructed as shown on the applicable approved tentative map, tentative parcel map, multi-family site development plan, Final Subdivision, conditional use permit, building permit, or other discretionary land use entitlement, whichever is legally applicable to such property.

"Authorized Facilities" means facilities necessary or convenient for the implementation of Parking and/or Transportation Demand Management strategies and measures which facilities may include (i) intra City public transportation facilities and facilities for other local transit serving initiatives, (ii) the initial purchase of intra City public transportation equipment and equipment for other local transit serving initiatives, including rolling stock, necessary or convenient to the implementation or expansion of intra City public transportation service or service provided pursuant to another local transit serving initiative, and (iii) facilities necessary or convenient to the implementation or expansion of other Parking and/or Transportation Demand Management measures, and (iv) the initial purchase of equipment necessary or convenient to the implementation or expansion of other Parking and/or Transportation Demand Management measures.

"Authorized Services" means, whether provided directly by the City or by a third party contracting with the City or CFD No. 2011-01 parking and/or transportation demand management which may include measures and strategies for controlling parking, reducing traffic congestion, and vehicle miles traveled as well as providing alternative modes of travel and access ("Parking and/or Transportation Demand Management"). These measures may include, but are not limited to, (i) park once strategies, i.e., the creation of an environment that encourages visitors and/or residents to park their vehicle once upon arrival in the City and then walk (or use some other form of public transit, trolley system, or bicycle) to access various parts of the City, (ii) intra City public transportation services and/or other local transit serving initiatives such as maintenance of interconnecting bicycle and pedestrian paths, provision of public transit passes, and instituting a ridesharing and/or car-sharing program, (iii) the replacement of intra City public transportation equipment and equipment for other local transit serving initiatives and/or Parking and/or Transportation Demand Management measures, including rolling stock, (iv) the maintenance, operation and management of intra City public transportation facilities and equipment and facilities and equipment for other local transit serving initiatives and/or Parking and/or Transportation Demand Management measures, (v) the purchase and/or replacement of public parking and Parking and/or Transportation Demand Management equipment, (vi) maintenance, lighting and/or operation of

public parking lots and parking facilities, and (vii) enforcement of local parking regulations.

"Bond Reserve Fund" means a bond reserve fund established under an Indenture for any Bonds.

"Bonds" means any bonds, lease, or other indebtedness (as defined in the Act), whether in one or more series, secured all or in part by the Special Tax.

"BSF" means building square footage as determined from the applicable building permit or conditional use permit.

"CFD Administrator" means an official of the City, or designee thereof, responsible for determining the Special Tax Requirement and providing for and/or administering the levy and collection of Special Taxes.

"City" means the City of San Marcos.

"Commercial" means all non-residential uses which are not classified as Hospital, Industrial, or Institutional.

"Condominium" means a separate interest or unit meeting the statutory definition of a condominium contained in the California Civil Code Section 1351, and for which a condominium plan has been recorded pursuant to California Civil Code, Section 1352.

"Council" means the City Council of the City, acting as the legislative body of CFD No. 2011-01.

"County" means the County of San Diego.

"Detached Residential Property" means Taxable Property on which detached Dwelling Units have been or may be constructed as shown on the applicable approved tentative map, tentative parcel map, multi-family site development plan, Final Subdivision, conditional use permit, building permit or other discretionary land use entitlement, whichever is legally applicable to such property.

"Dwelling Unit ("DU")" means one or more rooms used for occupancy by one family.

"Facilities Reserve Fund" means a sinking fund or funds established for the acquisition and/or replacement of Authorized Facilities and funded as needed from year to year with proceeds from the Special Tax.

"Final Subdivision" means a subdivision of property by recordation of (i) a final map or parcel map approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.), (ii) a lot line adjustment approved by the City, or (iii) a condominium plan pursuant to California Civil Code 1352, that creates an individual lot(s) for which a building permit(s) may be issued without further subdivision.

"Fiscal Year" means the period starting on July 1 and ending on the following June 30.

"Hospital" means a medical treatment facility having an organized medical staff which provides 24- hour inpatient care, including the following basic services: medical, nursing, surgical, anesthesia, laboratory, radiology, pharmacy, and dietary services. A Hospital shall not include separate buildings which are used exclusively to house personnel or provide activities not related to hospital patients.

"Indenture" means an indenture, fiscal agent agreement, trust agreement, resolution or other instrument pursuant to which Bonds are issued, and any instrument amending, modifying, replacing or supplementing the same from time to time.

"Industrial" means assembling, disassembling, fabricating, finishing, manufacturing, packaging, repairing, processing, and/or warehousing uses and wholesale goods, materials, or produce distribution uses.

"Institutional" means private educational uses or religious worship and/or educational uses.

"Maximum Special Tax" means the maximum Special Tax determined in accordance with Section C below, which can be levied in any Fiscal Year on each Assessor's Parcel of Taxable Property.

"Multiple Dwelling Building" means a building containing two or more Dwelling Units.

"Non-Residential Property" means all Taxable Property not classified as Attached Residential Property or Detached Residential Property.

"One-Family Dwelling" shall have the meaning given such term in Section 20.16.490 of the San Marcos Municipal Code, as such section may be amended from time to time.

"Public Property" means any property within CFD No. 2011-01 that is owned by the City, federal government, the State of California, the County, or any other public agency as of January 1 of the Fiscal Year preceding the Fiscal Year for which the Special Tax is being levied. Leasehold and possessory interests in any such property

held by a private entity (i.e., a non-public or non-governmental entity) shall not be classified as Public Property and shall be subject to the Special Tax.

"Residential Condominium" means a Dwelling Unit that is a Condominium. Residential Condominiums may include townhomes, rowhomes or any other configuration thereof.

"Services Reserve Fund" means a fund established as a reserve for funding the provision of the Authorized Services, including the establishment of a sinking fund or funds for equipment replacement, and funded as needed from year to year with proceeds from the Special Tax.

"Special Tax" means the special tax authorized to be levied on each Assessor's Parcel of Taxable Property pursuant to Section D below.

"Special Tax Requirement" means that amount determined by the Council or its designee required in any Fiscal Year: (1) to pay Administrative Expenses, (2) to pay for Authorized Services, (3) to pay for Authorized Facilities, (4) to establish, maintain, and replenish the Facilities Reserve Fund and the Services Reserve Fund; (5) to pay debt service on outstanding Bonds, (6) to replenish and/or establish any Bond Reserve Fund, (7) to pay the costs of remarketing, credit enhancement and liquidity facility fees (including such fees for instruments that serve as the basis of a Bond Reserve Fund in lieu of cash related to any Bonds) and other periodic costs on the Bonds, and (8) to establish a contingency for any delinquent Special Taxes or reasonably anticipated delinquent Special Taxes.

"Taxable Property" means all property located within CFD No. 2011-01 (i) for which a building permit or conditional use permit has been issued as of the March 1 preceding the Fiscal Year for which the Special Tax is being levied and (ii) which is not exempt from the Special Tax.

"Trustee" means any trustee or fiscal agent designated under an Indenture.

"Two-Family Dwelling" shall have the meaning given such term in Section 20.16.500 of the San Marcos Municipal Code, as such section may be amended from time to time.

B. CLASSIFICATION OF PROPERTY

Each Fiscal Year, all Taxable Property shall be classified as either Attached Residential Property, Detached Residential Property, or Non-Residential Property. Dwelling Units and buildings located thereon shall be further classified in accordance with their use (i.e., Residential Condominium, Apartment, Commercial, Hospital, Industrial, and Institutional). The actual use of any particular building or structure will be determined by the CFD Administrator from the use and occupancy

classification as shown on the applicable building permit or conditional use permit. The preceding classifications shall be made as of the March 1 preceding the Fiscal Year for which the Special Tax is being levied.

C. MAXIMUM SPECIAL TAX

The Maximum Special Tax rates, commencing with July 1, 2011, are specified in the Table on the following page.

TABLE 1			
FISCAL YEAR 2011-12			
MAXIMUM SPECIAL TAX RATES			
SPECIAL TAX CLASSIFICATION	PROPERTY CLASSIFICATION	USE	FISCAL YEAR 2011-12 MAXIMUM SPECIAL TAX
1	Detached Residential Property ¹	Residential Condominium	\$295 per Dwelling Unit
2	Attached Residential Property ¹	Residential Condominium	\$295 per Dwelling Unit
3	Attached Residential Property ¹	Apartment	\$221 per Dwelling Unit
4	Non-Residential Property	Commercial	\$0.31 per BSF
5	Non-Residential Property	Hospital	\$0.17 per BSF
6	Non-Residential Property	Industrial	\$0.07 per BSF
7	Non-Residential Property	Institutional	\$0.06 per BSF
¹ Pursuant to Section G herein, any Dwelling Unit which can be classified as a One-Family Dwelling and any Dwelling Unit that is not located within a mixed use specific plan area and which can be classified as a Two-Family Dwelling shall be exempt from the Special Tax.			

A Special Tax may only be levied on that portion of an Assessor's Parcel for which a building permit, unexpired conditional use permit, or other discretionary land use entitlement has been approved, granted or issued, as applicable, as of the March 1 preceding the Fiscal Year for which the Special Tax is being levied. However, if such building permit, unexpired conditional use permit, or other discretionary land use entitlement was approved, granted or issued, as applicable, before May 10, 2011, a Special Tax may only be levied on an Assessor's Parcel if the owner of the Assessor's Parcel or portion of the Assessor's Parcel chose to mitigate traffic impacts

of the development of such Assessor's Parcel for which the building permit, unexpired conditional use permit, or other discretionary land use entitlement, as applicable, by annexing to CFD No. 2011-01.

1. Annual Increase

The Maximum Special Tax rates in Table 1 shall be applicable for Fiscal Year 2011-2012 and shall increase commencing on July 1, 2012, and on each July 1 thereafter, by an amount equal to the positive annual percentage change, if any, in the annual Consumer Price Index for All Urban Consumers for the San Diego Metropolitan Area ending in the calendar year preceding the Fiscal Year for which the Special Tax is being levied published by the United States Department of Labor. If the Consumer Price Index for the San Diego Metropolitan Area ceases to be published, the CFD Administrator shall substitute the Consumer Price Index for the Los Angeles - Riverside - Orange County Metropolitan Area or other appropriate index. Notwithstanding the preceding sentence, the Maximum Special Tax rates that may be levied against Detached Residential Property and Attached Residential Property to pay for Authorized Facilities cannot exceed the applicable FY 2011-12 Maximum Special Tax Rates set forth in Table 1 escalated by two percent (2.00%) per year.

2. Multiple Use Buildings and Assessor's Parcels

If the building permit(s) or conditional use permit(s) for a building or structure indicate more than one use, the BSF for each such use shall be classified separately and the Maximum Special Tax applicable to the building or structure shall be the sum of the Maximum Special Taxes for each such use. Similarly, the Maximum Special Tax for an Assessor's Parcel on which a building or buildings comprised of multiple uses have been constructed shall be the sum of the Maximum Special Taxes for all the uses on such Assessor's Parcel.

D. LEVY OF SPECIAL TAX

Commencing with Fiscal Year 2011-2012 and for each following Fiscal Year, the CFD Administrator shall levy the Special Tax on all Taxable Property up to 100% of the applicable Maximum Special Tax until the amount of Special Taxes equals the Special Tax Requirement. In the case of any Special Tax to pay for Authorized Facilities and to be levied against any Assessor's Parcel used for private residential purposes, under no circumstances will the Special Tax levied in any Fiscal Year against any Assessor's Parcel subject to this sentence be increased as a consequence of delinquency or default by the owner or owners of any other Assessor's Parcel or Assessor's Parcels within CFD No. 2011-01 by more than ten percent (10.00%) above the amount that would have been levied in that Fiscal Year had there never been any such delinquencies or defaults. For purposes of this paragraph, an Assessor's Parcel

shall be considered "used for private residential purposes" not later than the date on which an occupancy permit for private residential use is issued.

E. MANNER OF COLLECTION

The Special Tax shall constitute a continuing lien on the property subject thereto which shall have a priority co-equal to the lien of general ad valorem property taxes. The Special Tax will be billed and collected by the County in the same manner and at the same time as general ad valorem property taxes and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes; provided, however, the Council may, by resolution, establish and adopt an alternative or supplemental collection procedure, including direct billing. The Special Taxes when levied shall be secured by the lien imposed pursuant to Section 3115.5 of the Streets and Highways Code. This lien shall be a continuing lien and shall secure each levy of Special Taxes. The lien of the Special Taxes shall continue in force and effect until the Special Tax ceases to be levied in the manner provided by Section 53330.5 of the Government Code.

F. TERM OF SPECIAL TAX

The Special Tax may be levied for Authorized Services so long as the Council, acting in its capacity as the legislative body of CFD No. 2011-01, determines that such Special Taxes are necessary to provide such Authorized Services. The Special Tax may be levied against each Assessor's Parcel of Attached Residential Property and Detached Residential Property to fund Authorized Facilities for a period not to exceed 100 Fiscal Years . The Special Tax may be levied against Non-Residential Property for Authorized Facilities so long as the Council, acting in its capacity as the legislative body of CFD No. 2011-01, determines that such Special Taxes are necessary to provide such Authorized Facilities.

G. EXEMPTIONS

Public Property and One-Family Dwellings shall be exempt from the Special Tax. Two-Family Dwellings which are not located within a mixed use specific plan area shall be exempt from the Special Tax.

H. PREPAYMENT

The Maximum Special Tax for an Assessor's Parcel within CFD No. 2011-01 may be prepaid and permanently satisfied, as described herein, provided that a prepayment may only be made if (i) at the time of the prepayment there are no delinquent Special Taxes with respect to such Assessor's Parcel and all other Assessor's Parcels which are under the same ownership and located within CFD No. 2011-01 and (ii) the amount of Maximum Special Taxes that may be levied within CFD No. 2011-01 after the proposed prepayment, exclusive of any Maximum Special Taxes contingent upon

a conditional use permit, is at least the sum of (a) the estimated Administrative Expenses and (b) one hundred ten percent (110%) of the maximum annual debt service for the Bonds, taking into account the Bonds to remain outstanding after such prepayment. An owner of an Assessor's Parcel intending to prepay the Maximum Special Tax shall provide the CFD Administrator with written notice of intent to prepay. Within 60 days of receipt of such written notice, the CFD Administrator shall notify such owner of the prepayment amount for such Assessor's Parcel and the date through which any such prepayment shall be valid.

If there are outstanding Bonds at the time of prepayment, the prepayment amount shall be the greater of (i) the Present Valued Maximum Special Taxes or (ii) Bond Principal minus the Reserve Fund Credit and plus (iii) the sum, as applicable, of Unpaid Special Taxes, Bond Defeasance, Bond Premium, and Prepayment Fees. If there are no outstanding Bonds at the time of prepayment, the prepayment amount shall be equal to the sum of the Present Valued Maximum Special Taxes, Unpaid Special Taxes, and Prepayment Fees. The preceding capitalized terms have the meanings set forth below in Section H.1, H.2, and H.3.

The prepayment amount shall be paid to CFD No. 2011-01. If there are outstanding Bonds at the time of prepayment, the Bond Principal, Bond Premium, and Bond Defeasance amounts shall be used to pay and redeem Bonds in accordance with the Indenture. The remainder shall be retained by CFD No. 2011-01 for the payment of the Prepayment Fees and the provision of Authorized Services. Upon receipt of the prepayment amount by CFD No. 2011-01, the obligation to pay the Maximum Special Tax for the applicable Assessor's Parcel shall be deemed to be permanently satisfied, the Maximum Special Tax shall not be levied thereafter on such Assessor's Parcel, and the CFD Administrator shall cause a notice of cancellation of the Maximum Special Tax for such Assessor's Parcel to be recorded within 30 working days of such receipt.

1. Present Value Calculation

The term Present Valued Maximum Special Taxes is defined as follows:

"Present Valued Maximum Special Taxes" means the present value of the Maximum Special Tax for the next seventy-five (75) years escalated annually at the greater of (i) the positive average annual increase, if any, in the CPI for the five year period ending in the calendar year preceding the Fiscal Year in which the calculation is made or (ii) two percent (2.00%). The discount rate used for calculating the Present Valued Maximum Special tax shall be the average annual rate of return earned on the City's general fund investment portfolio for the five year period ending in the calendar year preceding the Fiscal Year in which the calculation is made. The present value calculation will assume a 360 day year and shall discount the Maximum Special Tax from July 1 of each Fiscal Year.

2. Bond Principal Calculation

The terms Principal and Reserve Fund Credit are defined as follows:

"Bond Principal" means the principal amount of Bonds allocable to an Assessor's Parcel and equals the quotient derived by dividing (a) the applicable Maximum Special Tax for the Assessor's Parcel by (b) the aggregate Maximum Special Taxes for CFD No. 2011-01 for the Fiscal Year in which the Maximum Special Tax will be prepaid as determined by the CFD Administrator (and excluding from (b) any Maximum Special Taxes which have been prepaid), and multiplying the quotient by the principal amount of Bonds outstanding.

"Reserve Fund Credit" shall only apply if the reserve fund(s) for the Bonds is fully funded and in such case shall equal the lesser of (i) the expected reduction in the applicable reserve fund requirement (as defined in the Indenture), if any, following the redemption of Bonds from proceeds of the prepayment or (ii) the amount derived by subtracting the new reserve fund requirement in effect after the redemption of Bonds from the balance in the reserve fund (as such term is defined in the Indenture) on the prepayment date, but in no event shall such amount be less than zero.

3. Bond Defeasance and Prepayment Fees

The terms Unpaid Special Taxes, Bond Premium, Bond Defeasance, and Prepayment Fees are defined as follows:

"Unpaid Special Taxes" means all unpaid current and prior Fiscal Year Special Taxes for such Assessor's Parcel, including penalties and interest.

"Bond Premium" means an amount equal to Principal multiplied by the applicable redemption premium, if any, for Bonds redeemed with the proceeds of any prepayment.

"Bond Defeasance" means the amount needed to pay interest on the Principal to be redeemed until the earliest redemption date for the outstanding Bonds as determined by the CFD Administrator. Credit shall be given for that portion of the Special Tax heretofore paid and which is to be applied toward interest due on the redemption date.

"Prepayment Fees" means the fees and expenses of CFD No. 2011-01 pertaining to the prepayment of the Maximum Special Tax, including, but not limited to, the costs of calculating the prepayment amount, the costs of

obtaining an independent consultant to verify that the amount of Maximum Special Taxes, exclusive of any Maximum Special Taxes contingent upon a conditional use permit, that may be levied within CFD No. 2011-01 after the proposed prepayment is at least the sum of (i) the estimated Administrative Expenses and (ii) one hundred ten percent (110%) of the maximum annual debt service for the Bonds, taking into account the Bonds to remain outstanding after such prepayment, the costs of removing any Special Taxes from the County tax rolls, the costs of recording any notices to evidence the prepayment, and the costs associated with the early redemption of Bonds, if applicable.



City of San Marcos

1 Civic Center Drive
San Marcos, CA 92069

Staff Report

File #:26-2868

MEETING DATE:

May 2026

SUBJECT:

SAN DIEGO ASSOCIATION OF GOVERNMENTS REPORT (MAYOR JONES)

Recommendation

Note and File

Attachment(s)



City of San Marcos

1 Civic Center Drive
San Marcos, CA 92069

Staff Report

File #:26-2869

MEETING DATE:

May 2026

SUBJECT:

LEAGUE OF CALIFORNIA CITIES REPORT (COUNCILMEMBER MUSGROVE)

Recommendation

Note and File

Attachment(s)



City of San Marcos

1 Civic Center Drive
San Marcos, CA 92069

Staff Report

File #:26-2870

MEETING DATE:

May 2026

SUBJECT:

NORTH COUNTY TRANSIT DISTRICT REPORT (DEPUTY MAYOR SANNELLA)

Recommendation

Note and File.

Attachment(s)



City of San Marcos

1 Civic Center Drive
San Marcos, CA 92069

Staff Report

File #:26-2871

MEETING DATE:

May 2026

SUBJECT:

NORTH COUNTY DISPATCH JOINT POWERS AUTHORITY REPORT (COUNCILMEMBER LEBLANG)

Recommendation

Note and File

Attachment



City of San Marcos

1 Civic Center Drive
San Marcos, CA 92069

Staff Report

File #:26-2872

MEETING DATE:

May 2026

SUBJECT:

CLEAN ENERGY ALLIANCE REPORT (COUNCILMEMBER NUÑEZ)

Recommendation

Note and File

Attachment(s)



City of San Marcos

1 Civic Center Drive
San Marcos, CA 92069

Staff Report

File #:26-2873

MEETING DATE:

May 2026

SUBJECT:

CITY COUNCIL BUSINESS VISITS

Recommendation

Note and File

Attachment(s)