City of San Marcos
City Council Regular Agenda

Tuesday, April 28, 2026
1 Civic Center Drive
San Marcos, CA 92069
City Council Chambers
6 PM

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 ADA Coordinator at 760-744-1050. 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.san marcosca.gov as time permits.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

INVOCATION -

ROLL CALL

PROCLAMATIONS AND PRESENTATIONS

A. AUTISM ACCEPTANCE MONTH PROCLAMATION

B. FAIR HOUSING MONTH PROCLAMATION

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. 26-2853 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. 26-2854 APPROVAL OF MINUTES

Recommendation: APPROVE the minutes of the City Council regular and special meeting on April 14, 2026.

Attachments: 04-14-26R

04-14-26S Closed Session

3. 26-2855 APPROVAL OF WARRANTS

Recommendation: APPROVE City Council, Successor Agency, and Fire Protection District warrants dated April 2026.

Attachments: Warrants 4-28-26

4. 26-2849 RESOLUTION NO. 2026-9571 - 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: April 28 Reso - Legislation

AB 2596 Support

5. 26-2848 RESOLUTION NO. 2026-9572 - EXPENDITURE OF FUNDS PURSUANT TO COMPENSATION AND REIMBURSEMENT POLICY, EVENT TICKET APPROVAL

Recommendation: ADOPT a resolution approving the expenditure of funds for attendance at events which are in furtherance of a public purpose.

Attachments: 802 2026 EDC Annual Dinner - Jones&LeBlang

802 2026 League of California Cities City Leaders Conference Nunez

April 28 - 802 reso

802 2026 San Marcos Forward - Staff

6. 26-2852 DECLARE VACANCIES ON VARIOUS BOARDS, COMMITTEES AND COMMISSIONS

Recommendation: APPROVE 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.

Attachments: Vacancy Notice April 2026

7. TMP-2422 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)

Recommendation: ADOPT 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.

APPROVE a transfer of up to $275,000 from the City Infrastructure Replacement/Rehabilitation Fund (604) to the Facilities Replacement/Rehabilitation Fund (603).

Attachments: Trane_Corky_Smith_Gym_HVAC_Resolution

8. TMP-2424 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

Recommendation: 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.

Attachments: SRI Architecture services contract award reso

9. TMP-2429 RESOLUTION NO. 2026-9576 - AWARDING A CONTRACT FOR THE POOL MAINTENANCE AND REPAIR SERVICES TO KNORR SYSTEMS, INC.

Recommendation: ADOPT 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.

Attachments: Resolution_DG

10. TMP-2423 RESOLUTION NO. 2026-9574- APPROVAL OF AN EXCLUSIVE NEGOTIATING AGREEMENT FOR AFFORDABLE HOUSING DEVELOPMENT

Recommendation: APPROVE 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.

Attachments: Resolution_20260428

san-marcos-apn-219-270-67-and-221-051-38-exempt-review-021026

Exclusive Negotiating Agreement_20260423

Attachment A_Creekside _Truss Exhibit

11. TMP-2432 RESOLUTION NO. 2026-9577 - AUTHORIZING AMENDMENT TO THE ON-CALL CONTRACT 7770 VILLA CIVIL, APC, FOR ENGINEERING SUPPORT SERVICES FOR DEVELOPMENT SERVICES

Recommendation: ADOPT 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.

Attachments: Resolution Villa Civil 7770 AM 01

12. TMP-2404 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

Recommendation: ADOPT 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

Attachments: SANDAG SGIP Resolution

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.

PUBLIC HEARINGS

13. TMP-2420 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

Recommendation: 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.

Attachments: RESO 2026-XXXX AAP 2026-27 Approval

RESO 2026-XXXX SUB AMEND 2023-24, 2025-26 Approval

AAP 2026-27

Substantial Amendment AAP PY 2025-26, PY 2023-24

Rental Assistance Program Qualifications

14. TMP-2430 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

Recommendation: 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..

Attachments: IA No. F-59 Boundary Map

Resolution Calling Election

Resolution Declaring Election Results

Ordinance Authorizing Levy of Special Taxes

Rate and Method of Apportionment

15. TMP-2431 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

Recommendation: 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.

Attachments: IA No. F-59 Future Annexation Boundary Map

Rate and Method of Apportionment

Resolution Authorizing Future Annexation

ORAL COMMUNICATIONS - CONTINUED

This portion of the agenda is set aside for continuation of Oral Communications, if needed. Speakers are limited to three minutes. Please note that, subject to very limited exceptions, the City Council is precluded by State law from taking action on any topic that is not included on the posted agenda. Please complete a "Request to Speak" form and place in basket provided in advance of the start of that portion of the meeting.

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

16. 26-2856 SAN DIEGO ASSOCIATION OF GOVERNMENTS REPORT (MAYOR JONES)

Recommendation: Note and File

17. 26-2857 LEAGUE OF CALIFORNIA CITIES REPORT (COUNCILMEMBER MUSGROVE)

Recommendation: Note and File

18. 26-2858 NORTH COUNTY TRANSIT DISTRICT REPORT (DEPUTY MAYOR SANNELLA)

Recommendation: Note and File.

19. 26-2859 NORTH COUNTY DISPATCH JOINT POWERS AUTHORITY REPORT (COUNCILMEMBER LEBLANG)

Recommendation: Note and File

20. 26-2860 CLEAN ENERGY ALLIANCE REPORT (COUNCILMEMBER NUÑEZ)

Recommendation: Note and File

21. 26-2861 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 APRIL 23, 2026, 5:30 P.M.

DATE: APRIL 23, 2026

PHILLIP SCOLLICK, CITY CLERK

Staff Report

File #:26-2853

MEETING DATE:
April 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

File #:26-2854

MEETING DATE:
April 28, 2026

SUBJECT:

APPROVAL OF MINUTES

Recommendation
APPROVE the minutes of the City Council regular and special meeting on April 14, 2026.

Prepared by: Micki Olinger Chavez, Deputy City Clerk
Reviewed by: Phil Scollick, City Clerk
Approved by: Michelle Bender, City Manager

MINUTES

Regular Meeting of the San Marcos City Council

TUESDAY, APRIL 14, 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 6:00 PM.

PLEDGE OF ALLEGIANCE: Led by Cub Scout Troop 650 & Scout Troop 651.

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, Deputy City Clerk Olinger Chavez, and City Clerk Scollick.

PROCLAMATIONS AND PRESENTATIONS

A. Femie Cupit, Filipino American Chamber of Commerce Greater San Diego Proclamation was presented.

B. Cub Scout Pack 650 & Scout Troop 651 were presented certificates of recognition.

CONSENT CALENDAR

MOVED TO APPROVE CONSENT CALENDAR BY DEPUTY MAYOR SANNELLA, SECONDED BY COUNCILMEMBER MUSGROVE, EXCEPT FOR ITEM #4 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 March 24, 2026.

3. **APPROVAL OF WARRANTS.** Approved City Council, Successor Agency, and Fire Protection District warrants dated April 2026.

4. **ACCEPT SAN MARCOS MOBILE ESTATES RENT REVIEW PETITION AND SET HEARING BEFORE THE MOBILEHOME RENT REVIEW COMMISSION TO CONSIDER PROPOSED SPACE RENT INCREASE.** Accept the City Clerk's Certification of the rent review petition filed with respect to San Marcos Mobile Estates, Schedule a hearing before the Mobilehome Rent Review Commission concerning said proposed space rent increase, recommended to occur on June 9, 2026 at 3:00 pm, and acknowledge that the City Manager or designee may reschedule said hearing in the event the parties mutually request a revised hearing date and time pursuant to Resolution 2023-9242 and revised Mobilehome Rent Review Commission Procedures. ***REMOVED FROM CONSENT***

5. **RESOLUTION NO. 2026-9567 - APPROVING UPDATES TO THE DESIGNATED FILER LIST TO ENSURE COMPLIANCE WITH SENATE BILL 827 (SB 827) ETHICS AND FISCAL TRAINING REQUIREMENTS.** Adopted resolution approving designation of filers required to complete the financial literacy training as prescribed in Senate Bill 827.

6. **RESOLUTION NO. 2026-9568 - 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.

7. **RESOLUTION NO. 2026-9569 - CONFIRMING ANNULMENT OF A PRIOR CONTRACT AWARD FOR THE 2026 PARKS ELECTRICAL UPGRADES PROJECT, AWARDING THE CONTRACT TO THE NEXT LOWEST RESPONSIVE AND RESPONSIBLE BIDDER SELECT ELECTRIC, INC.** Adopted a resolution confirming annulment of a prior contract award for the 2026 Parks Electrical Upgrades Project, awarding the contract to the next lowest responsive and responsible bidder Select Electric, Inc. in an amount not to exceed $753,169.00, and delegating to and authorizing the City Manager to negotiate, finalize, and execute the contract and all related documents.

8. **RESOLUTION NO. 2026-9570 - APPROVING CONSTRUCTION DOCUMENTS AND APPROPRIATING ADDITIONAL FUNDS FOR THE ADAPTIVE TRAFFIC CONTROL SYSTEM PROJECT (CIP #TR005).** Adopted a resolution to approve the construction documents, delegating authority to the City Engineer to finalize the same, and appropriate additional funds for the Adaptive Traffic Control System Project (CIP #TR005).

ITEM REMOVED FROM CONSENT CALENDAR

6. **ACCEPT SAN MARCOS MOBILE ESTATES RENT REVIEW PETITION AND SET HEARING BEFORE THE MOBILEHOME RENT REVIEW COMMISSION TO CONSIDER PROPOSED SPACE RENT INCREASE.** Accept the City Clerk's Certification of the rent review petition filed with respect to San Marcos Mobile Estates, Schedule a hearing before the Mobilehome Rent Review Commission concerning said proposed space rent increase, recommended to occur on June 9, 2026 at 3:00 pm, and acknowledge that the City Manager or designee may reschedule said hearing in the event the parties mutually request a revised hearing date and time pursuant to Resolution 2023-9242 and revised Mobilehome Rent Review Commission Procedures.

PUBLIC COMMENTS INCLUDED:
John Mosher spoke in support of the mobilehome rent review ordinance and process.
Joan Steggell spoke on personal experiences at mobilehome park.

There were no council comments.

MOVED TO ACCEPT BY MAYOR JONES, SECONDED BY COUNCILMEMBER MUSGROVE.

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

ORAL COMMUNICATIONS

Marlene Walder spoke on experience with evacuation warnings at mobilehome park and speed issues near mobilehome park.
Liz Santos spoke in support of personal property rights.

REPORTS (Including AB 1234 Reporting Requirements)

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

10. **LEAGUE OF CALIFORNIA CITIES REPORT** – COUNCILMEMBER LEBLANG. Report given. No action taken.

11. **NORTH COUNTY TRANSIT DISTRICT REPORT** – DEPUTY MAYOR SANNELLA. No report given. No action taken.

12. **NORTH COUNTY DISPATCH JOINT POWERS AUTHORITY REPORT** – COUNCILMEMBER LEBLANG. Report given. No action taken.

13. **CLEAN ENERGY ALLIANCE REPORT** – COUNCILMEMBER NUÑEZ. Report given. No action taken.

14. **CITY COUNCIL BUSINESS VISITS** – MAYOR JONES and COUNCILMEMBER MUSGROVE visited Neighborhood Healthcare. DEPUTY MAYOR SANNELLA and COUNCILMEMBER NUÑEZ visited Pacific Pipeline Supply. Reports given. No action taken.

COUNCIL COMMENTARY

Mayor Jones provided comments on the new tree in front of City Hall.

ADJOURNMENT

MAYOR JONES adjourned the meeting at 7:02 p.m.

_____
REBECCA D. JONES, MAYOR
CITY OF SAN MARCOS

ATTEST:

_____
PHILLIP SCOLLICK, CITY CLERK
CITY OF SAN MARCOS

MINUTES

Special Meeting of the San Marcos City Council

TUESDAY, APRIL 14, 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 5:01 p.m.

ROLL CALL:

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

ORAL COMMUNICATIONS

No comments.

CLOSED SESSION

The City Council adjourned to closed session at 5:02 p.m.

1. **CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION [GC 54956.9(D)(4)]**. Potential litigation, one potential action relating to the lease of premises located at Assessor's Parcel Number 220-170-43-00 and addressed as 591 Grand Avenue, Suite 100.

2. **CONFERENCE WITH REAL PROPERTY NEGOTIATORS [GC 54956.8]**. Confer with City Negotiators City Manager, Matt Traino, and special counsel Alan Fenstermacher regarding price and terms for potential operations on City-owned real property identified as Assessor's Parcel Number 222-170-38; the persons with whom City negotiators may negotiate being Rodney Freeman, Freeman Group, Inc., and Eric Andalman, Hogan Lovells US, LLP.

The City Council reconvened at 5:56 p.m.

CITY ATTORNEY PEAK announced the City Council discussed item #1 and provided unanimous direction to staff and its leasing agent with no further reportable action taken and discussed item #2 conferring with city negotiators and provided unanimous direction to staff and negotiators with no further reportable action taken

ADJOURNMENT

Mayor Jones adjourned the meeting at 5:57 p.m.

_____
REBECCA D. JONES, MAYOR
CITY OF SAN MARCOS

ATTEST:

_____
PHILLIP SCOLLICK, CITY CLERK
CITY OF SAN MARCOS

File #:26-2855

MEETING DATE:
April 28, 2026

SUBJECT:

APPROVAL OF WARRANTS

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

Attachment
Warrants

Prepared by: Micki Olinger Chavez, Deputy City Clerk
Approved by: Michelle Bender, City Manager

CITY OF SAN MARCOS

VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
1121 AMERIGAS PROPANE, LP										
191213		03/20/2026	AP342	180772	138.19	138.19	04/08/2026	INV	PD	PROPANE: JACK
INVOICE:3188085735		CHECKDATE:04/08/2026								
191212		02/20/2026	AP342	180772	-75.16	-75.16	04/08/2026	CRM	PD	CREDIT MEMO -
INVOICE:406079646		CHECKDATE:04/08/2026								
					63.03					
1230 BOOT WORLD INC										
191230	26000001	03/03/2026	AP342	180773	262.63	262.63	04/08/2026	INV	PD	BOOTS: JONATH
INVOICE:121407		CHECKDATE:04/08/2026								
1005 BURTON'S FIRE, INC.										
191232		03/17/2026	AP342	180774	626.72	626.72	04/08/2026	INV	PD	HEAVY FIRE EQ
INVOICE:S70744		CHECKDATE:04/08/2026								
191233		03/19/2026	AP342	180774	1,098.84	1,098.84	04/08/2026	INV	PD	HEAVY FIRE EQ
INVOICE:S71188		CHECKDATE:04/08/2026								
					1,725.56					
6358 BUSY BEES LOCKS & KEYS INC										
191234		03/19/2026	AP342	180775	5,507.50	5,507.50	04/08/2026	INV	PD	SERVICE CALL:
INVOICE:91193530		CHECKDATE:04/08/2026								
191235		03/23/2026	AP342	180775	749.13	749.13	04/08/2026	INV	PD	SERVICE CALL:
INVOICE:91193627		CHECKDATE:04/08/2026								
191236		03/23/2026	AP342	180775	260.00	260.00	04/08/2026	INV	PD	SERVICE CALL:
INVOICE:91193725		CHECKDATE:04/08/2026								
					6,516.63					
6590 CHEROKEE CHEMICAL CO., INC										
191237		03/23/2026	AP342	180776	125.00	125.00	04/08/2026	INV	PD	MONTHLY WATER
INVOICE:0517301-IN		CHECKDATE:04/08/2026								
4823 COAST NEWS INC										
191357		03/27/2026	AP342	180777	155.00	155.00	04/08/2026	INV	PD	LEGAL AD SERV
INVOICE:00160644		CHECKDATE:04/08/2026								
5459 COLONIAL LIFE & ACCIDENT INSURANCE COMPANY										
191240		03/10/2026	AP342	180778	1,474.58	1,474.58	04/08/2026	INV	PD	PREM SVC: MAR
INVOICE:48359300310118		CHECKDATE:04/08/2026								
5944 GAFCON PM-CM, LLC										
191257		03/12/2026	AP342	180779	363.34	363.34	04/08/2026	INV	PD	DBE AND LABOR
INVOICE:53772		CHECKDATE:04/08/2026								
191263		03/12/2026	AP342	180779	240.35	240.35	04/08/2026	INV	PD	DBE AND LABOR
INVOICE:53773		CHECKDATE:04/08/2026								
191258		03/12/2026	AP342	180779	238.51	238.51	04/08/2026	INV	PD	DBE AND LABOR
INVOICE:53775		CHECKDATE:04/08/2026								

CITY OF SAN MARCOS

VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
191264		03/12/2026	AP342	180779	239.52	239.52	04/08/2026	INV	PD	DBE AND LABOR
INVOICE:53776			CHECKDATE:04/08/2026							
191265		03/12/2026	AP342	180779	369.47	369.47	04/08/2026	INV	PD	DBE AND LABOR
INVOICE:53777			CHECKDATE:04/08/2026							
191370	26000120	03/12/2026	AP342	180779	1,008.61	1,008.61	04/08/2026	INV	PD	TO 14 - DBE A
INVOICE:53783			CHECKDATE:04/08/2026							
191267	26000225	03/12/2026	AP342	180779	429.46	429.46	04/08/2026	INV	PD	DBE AND LABOR
INVOICE:53789			CHECKDATE:04/08/2026							
191262	26000356	03/12/2026	AP342	180779	233.38	233.38	04/08/2026	INV	PD	DBE AND LABOR
INVOICE:53792			CHECKDATE:04/08/2026							
					3,122.64					
1532 ELECTRICAL SYSTEMS, INC.										
191289		03/16/2026	AP342	180780	600.00	600.00	04/08/2026	INV	PD	ANNUAL MONITO
INVOICE:238476			CHECKDATE:04/08/2026							
191290		03/16/2026	AP342	180780	350.00	350.00	04/08/2026	INV	PD	ANNUAL MONITO
INVOICE:238477			CHECKDATE:04/08/2026							
191291		03/16/2026	AP342	180780	350.00	350.00	04/08/2026	INV	PD	ANNUAL MONITO
INVOICE:238478			CHECKDATE:04/08/2026							
191292		03/16/2026	AP342	180780	350.00	350.00	04/08/2026	INV	PD	ANNUAL MONITO
INVOICE:238480			CHECKDATE:04/08/2026							
191293		03/16/2026	AP342	180780	350.00	350.00	04/08/2026	INV	PD	ANNUAL MONITO
INVOICE:238482			CHECKDATE:04/08/2026							
191294		03/16/2026	AP342	180780	350.00	350.00	04/08/2026	INV	PD	ANNUAL MONITO
INVOICE:238483			CHECKDATE:04/08/2026							
191295		03/16/2026	AP342	180780	350.00	350.00	04/08/2026	INV	PD	ANNUAL MONITO
INVOICE:238484			CHECKDATE:04/08/2026							
191296		03/16/2026	AP342	180780	350.00	350.00	04/08/2026	INV	PD	ANNUAL MONITO
INVOICE:238485			CHECKDATE:04/08/2026							
191297		03/16/2026	AP342	180780	600.00	600.00	04/08/2026	INV	PD	ANNUAL MONITO
INVOICE:238486			CHECKDATE:04/08/2026							
					3,650.00					
1787 PARKHOUSE TIRE, INC.										
191305		03/19/2026	AP342	180781	9,063.75	9,063.75	04/08/2026	INV	PD	TIRES
INVOICE:3020315660			CHECKDATE:04/08/2026							
191306		03/19/2026	AP342	180781	742.80	742.80	04/08/2026	INV	PD	TIRES
INVOICE:3020315744			CHECKDATE:04/08/2026							
					9,806.55					
6653 QUENCH USA, INC										
191308		04/01/2026	AP342	180782	427.61	427.61	04/08/2026	INV	PD	WATER COOLER
INVOICE:INV10579377			CHECKDATE:04/08/2026							
191309	26000004	04/01/2026	AP342	180782	174.26	174.26	04/08/2026	INV	PD	WATER COOLER
INVOICE:INV10601776			CHECKDATE:04/08/2026							
191310		04/01/2026	AP342	180782	119.63	119.63	04/08/2026	INV	PD	WATER COOLER
INVOICE:INV10643285			CHECKDATE:04/08/2026							
					721.50					
6155 SAN DIEGO FRICTION										
191327		03/11/2026	AP342	180783	322.23	322.23	04/08/2026	INV	PD	HEAVY EQUIPME

CITY OF SAN MARCOS

VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
INVOICE:04P71346			CHECKDATE:04/08/2026							
191329		03/23/2026	AP342	180783	337.64	337.64	04/08/2026	INV	PD	HEAVY FIRE EQ
INVOICE:04P71705			CHECKDATE:04/08/2026							
191328		03/19/2026	AP342	180783	24.36	24.36	04/08/2026	INV	PD	HEAVY EQUIPME
INVOICE:04P71735			CHECKDATE:04/08/2026							
191330		03/24/2026	AP342	180783	96.90	96.90	04/08/2026	INV	PD	HEAVY FIRE EQ
INVOICE:04P71873			CHECKDATE:04/08/2026							
					781.13					
1761 TRANE U.S. INC										
191359		08/21/2025	AP342	180784	4,462.74	4,462.74	04/08/2026	INV	PD	HVAC REPAIRS:
INVOICE:315603044			CHECKDATE:04/08/2026							
1930 TYLER TECHNOLOGIES										
191364	26000126	11/20/2025	AP342	180785	900.00	900.00	04/08/2026	INV	PD	TYLER HUB TRA
INVOICE:045-545510			CHECKDATE:04/08/2026							
5928 4LEAF, INC.										
191206		03/05/2026	AP342	180786	12,900.00	12,900.00	04/08/2026	INV	PD	BUILDING PLAN
INVOICE:J0800-26B			CHECKDATE:04/08/2026							
191204		02/06/2026	AP342	180786	15,213.10	15,213.10	04/08/2026	INV	PD	PERMIT TECHNI
INVOICE:J4093-02A6			CHECKDATE:04/08/2026							
191205		02/06/2026	AP342	180786	32,759.15	32,759.15	04/08/2026	INV	PD	BUILDING INSP
INVOICE:J4093-03L			CHECKDATE:04/08/2026							
					60,872.25					
1040 6-2-6 EQUIPMENT RENTALS										
191207		03/20/2026	AP342	180787	304.00	304.00	04/08/2026	INV	PD	EQUIPMENT REN
INVOICE:224561			CHECKDATE:04/08/2026							
5476 ABI OFFICE FURNITURE										
191209	26000391	03/20/2026	AP342	180788	707.96	707.96	04/08/2026	INV	PD	OFFICE FURNIT
INVOICE:14665			CHECKDATE:04/08/2026							
1072 AETNA										
191210		03/25/2026	AP342	180789	169,731.67	169,731.67	04/08/2026	INV	PD	HEALTH INS HM
INVOICE:J3090840			CHECKDATE:04/08/2026							
1102 ALLIANT INSURANCE SERVICES, INC.										
191211		03/26/2026	AP342	180790	2,065.00	2,065.00	04/08/2026	INV	PD	INSURANCE POL
INVOICE:032626			CHECKDATE:04/08/2026							
7056 ANDERSEN COMMERCIAL PLUMBING, LLC										
191214		03/23/2026	AP342	180791	374.35	374.35	04/08/2026	INV	PD	PLUMBING REPA
INVOICE:212709			CHECKDATE:04/08/2026							
5461 ANITA VILLINA BARNES										

CITY OF SAN MARCOS

VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
191215		03/27/2026	AP342	180792	1,828.12	1,828.12	04/08/2026	INV	PD	FIRE EXTINGUI
INVOICE:55662		CHECKDATE:04/08/2026								
6319 AT&T										
191216		03/11/2026	AP342	180793	59.36	59.36	04/08/2026	INV	PD	ACCT 82900027
INVOICE:1700773111		CHECKDATE:04/08/2026								
191219		03/19/2026	AP342	180793	2,445.90	2,445.90	04/08/2026	INV	PD	ACCT 83100095
INVOICE:4258163115		CHECKDATE:04/08/2026								
191218		03/15/2026	AP342	180793	9,300.44	9,300.44	04/08/2026	INV	PD	ACCT 83100120
INVOICE:7797133110		CHECKDATE:04/08/2026								
191217		03/11/2026	AP342	180793	97.88	97.88	04/08/2026	INV	PD	ACCT 83100095
INVOICE:8723133116		CHECKDATE:04/08/2026								
					11,903.58					
1178 AT&T/CALNET 3										
191220		03/10/2026	AP342	180794	4,922.29	4,922.29	04/08/2026	INV	PD	BAN 939105302
INVOICE:000024920408		CHECKDATE:04/08/2026								
191221		03/10/2026	AP342	180794	31.91	31.91	04/08/2026	INV	PD	BAN 939105398
INVOICE:000024920451		CHECKDATE:04/08/2026								
191222		03/10/2026	AP342	180794	31.91	31.91	04/08/2026	INV	PD	BAN 939105399
INVOICE:000024920452		CHECKDATE:04/08/2026								
191223		03/10/2026	AP342	180794	216.90	216.90	04/08/2026	INV	PD	BAN 939105596
INVOICE:000024920529		CHECKDATE:04/08/2026								
191224		03/10/2026	AP342	180794	266.91	266.91	04/08/2026	INV	PD	BAN 939105596
INVOICE:000024920530		CHECKDATE:04/08/2026								
191225		03/10/2026	AP342	180794	94.17	94.17	04/08/2026	INV	PD	BAN 939106967
INVOICE:000024921256		CHECKDATE:04/08/2026								
191226		03/10/2026	AP342	180794	31.91	31.91	04/08/2026	INV	PD	BAN 939108205
INVOICE:000024921294		CHECKDATE:04/08/2026								
					5,596.00					
4675 BEAR ELECTRICAL SOLUTIONS, LLC										
191227		01/31/2026	AP342	180795	5,160.00	5,160.00	04/08/2026	INV	PD	TRAFFIC SIGNA
INVOICE:29319		CHECKDATE:04/08/2026								
191228		01/31/2026	AP342	180795	1,610.00	1,610.00	04/08/2026	INV	PD	TRAFFIC SIGNA
INVOICE:29320		CHECKDATE:04/08/2026								
191229		01/31/2026	AP342	180795	5,442.50	5,442.50	04/08/2026	INV	PD	TRAFFIC SIGNA
INVOICE:29341		CHECKDATE:04/08/2026								
					12,212.50					
4618 CATHLEEN BOSSALLER										
191231		04/01/2026	AP342	180796	560.70	560.70	04/08/2026	INV	PD	INSTRUCTOR PA
INVOICE:030126-033126		CHECKDATE:04/08/2026								
7218 CATHERINE A HUETT										
191286		04/01/2026	AP342	180797	1,200.50	1,200.50	04/08/2026	INV	PD	INSTRUCTOR PA
INVOICE:030126-033126		CHECKDATE:04/08/2026								
5983 CA DEPARTMENT OF TAX AND FEE ADMINISTRATION										

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VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
191343		04/06/2026	AP342	180798	1,052.00	1,052.00	04/08/2026	INV	PD	2025 USE TAX
INVOICE:040626		CHECKDATE:04/08/2026								
1280 CDW GOVERNMENT, INC.										
191238	26000216	03/12/2026	AP342	180799	11,270.88	11,270.88	04/08/2026	INV	PD	AZURE OVERAGE
INVOICE:AI4WD5B		CHECKDATE:04/08/2026								
7787 CHRISTIE STRANG										
191239		04/01/2026	AP342	180800	133.76	133.76	04/08/2026	INV	PD	INTERVIEW PAN
INVOICE:040126		CHECKDATE:04/08/2026								
5713 JANA CRACIUNESCU										
191241		04/01/2026	AP342	180801	529.20	529.20	04/08/2026	INV	PD	INSTRUCTOR PA
INVOICE:030126-033126		CHECKDATE:04/08/2026								
7311 DISABILITY ACCESS CONSULTANTS, LLC										
191242		01/31/2026	AP342	180802	1,750.00	1,750.00	04/08/2026	INV	PD	ADA CONSULTIN
INVOICE:26-027		CHECKDATE:04/08/2026								
1394 DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT										
177556		10/31/2024	AP342	180803	60,486.00	60,486.00	03/26/2025	INV	PD	2025 MOBILEHO
INVOICE:103124		CHECKDATE:04/08/2026								
3162 DIVISION OF THE STATE ARCHITECT										
191344		04/03/2026	AP342	180804	623.60	623.60	04/08/2026	INV	PD	10% CASP STAT
INVOICE:040326		CHECKDATE:04/08/2026								
1710 ESRI										
191244	26000380	03/16/2026	AP342	180805	2,547.95	2,547.95	04/08/2026	INV	PD	ARCGIS ANNUAL
INVOICE:900216638		CHECKDATE:04/08/2026								
1004 EWING IRRIGATION PRODUCTS INC.										
191245		03/23/2026	AP342	180806	640.00	640.00	04/08/2026	INV	PD	CONSTRUCTION
INVOICE:29518805		CHECKDATE:04/08/2026								
1000 EXECUTIVE LANDSCAPE INC.										
191246		03/13/2026	AP342	180807	18.59	18.59	04/08/2026	INV	PD	EXTRA WORK
INVOICE:2633531		CHECKDATE:04/08/2026								
191247		03/13/2026	AP342	180807	43.40	43.40	04/08/2026	INV	PD	EXTRA WORK
INVOICE:2633532		CHECKDATE:04/08/2026								
191248		03/13/2026	AP342	180807	53.94	53.94	04/08/2026	INV	PD	EXTRA WORK
INVOICE:2633538		CHECKDATE:04/08/2026								
191249		03/13/2026	AP342	180807	1,098.23	1,098.23	04/08/2026	INV	PD	EXTRA WORK
INVOICE:2633539		CHECKDATE:04/08/2026								
191250		03/13/2026	AP342	180807	663.81	663.81	04/08/2026	INV	PD	EXTRA WORK

CITY OF SAN MARCOS

VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
INVOICE:2633540		CHECKDATE:04/08/2026								
191251		03/13/2026	AP342	180807	506.77	506.77	04/08/2026	INV	PD	EXTRA WORK
INVOICE:2633542		CHECKDATE:04/08/2026								
191252		03/13/2026	AP342	180807	207.01	207.01	04/08/2026	INV	PD	FERTILIZER: V
INVOICE:2633544		CHECKDATE:04/08/2026								
191253		03/13/2026	AP342	180807	186.77	186.77	04/08/2026	INV	PD	EXTRA WORK
INVOICE:2633546		CHECKDATE:04/08/2026								
191254		03/13/2026	AP342	180807	120.88	120.88	04/08/2026	INV	PD	EXTRA WORK
INVOICE:2633548		CHECKDATE:04/08/2026								
191255		03/13/2026	AP342	180807	37.75	37.75	04/08/2026	INV	PD	EXTRA WORK
INVOICE:2633549		CHECKDATE:04/08/2026								
191256		04/01/2026	AP342	180807	120.00	120.00	04/08/2026	INV	PD	25360-500 RAN
INVOICE:81061		CHECKDATE:04/08/2026								
					3,057.15					
7248 ECOMPUTER, INC										
191243	26000085	03/20/2026	AP342	180808	878.50	878.50	04/08/2026	INV	PD	PHONE CARRIER
INVOICE:INV354132		CHECKDATE:04/08/2026								
1048 GRAINGER										
191268		03/10/2026	AP342	180809	250.47	250.47	04/08/2026	INV	PD	BUILDING MATE
INVOICE:9836720046		CHECKDATE:04/08/2026								
191269		03/11/2026	AP342	180809	-164.18	-164.18	04/08/2026	CRM	PD	CREDIT FOR IN
INVOICE:9837990796		CHECKDATE:04/08/2026								
191270		03/11/2026	AP342	180809	239.99	239.99	04/08/2026	INV	PD	BUILDING MATE
INVOICE:9838556992		CHECKDATE:04/08/2026								
191271		03/11/2026	AP342	180809	90.27	90.27	04/08/2026	INV	PD	BUILDING MATE
INVOICE:9838557008		CHECKDATE:04/08/2026								
191272		03/11/2026	AP342	180809	27.64	27.64	04/08/2026	INV	PD	BUILDING MATE
INVOICE:9838557016		CHECKDATE:04/08/2026								
191273		03/12/2026	AP342	180809	86.10	86.10	04/08/2026	INV	PD	BUILDING MATE
INVOICE:9840175393		CHECKDATE:04/08/2026								
191274		03/16/2026	AP342	180809	10.72	10.72	04/08/2026	INV	PD	BUILDING MATE
INVOICE:9842348469		CHECKDATE:04/08/2026								
191275		03/18/2026	AP342	180809	598.13	598.13	04/08/2026	INV	PD	BUILDING MATE
INVOICE:9846780832		CHECKDATE:04/08/2026								
191276		03/18/2026	AP342	180809	56.52	56.52	04/08/2026	INV	PD	RENTAL VEHICL
INVOICE:9846809326		CHECKDATE:04/08/2026								
191277		03/18/2026	AP342	180809	840.07	840.07	04/08/2026	INV	PD	EXPENDABLE MA
INVOICE:9847030955		CHECKDATE:04/08/2026								
191278		03/19/2026	AP342	180809	23.36	23.36	04/08/2026	INV	PD	RENTAL VEHICL
INVOICE:9848475704		CHECKDATE:04/08/2026								
191280		03/20/2026	AP342	180809	-250.47	-250.47	04/08/2026	CRM	PD	CREDIT FOR IN
INVOICE:9849239893		CHECKDATE:04/08/2026								
191279		03/20/2026	AP342	180809	211.02	211.02	04/08/2026	INV	PD	ELECTRICAL RE
INVOICE:9849239901		CHECKDATE:04/08/2026								
191281		03/23/2026	AP342	180809	306.67	306.67	04/08/2026	INV	PD	CONSTRUCTION
INVOICE:9851603374		CHECKDATE:04/08/2026								
191282		03/25/2026	AP342	180809	240.14	240.14	04/08/2026	INV	PD	RENTAL VEHICL
INVOICE:9854328946		CHECKDATE:04/08/2026								
					2,566.45					
7003 HELIX ENVIRONMENTAL PLANNING, INC.										

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DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
191283		03/01/2026	AP342	180810	1,785.00	1,785.00	04/08/2026	INV	PD	PROFESSIONAL
INVOICE:132752		CHECKDATE:04/08/2026								
2452 MYERS AND SONS HIWAY SAFETY INC.										
191284		03/24/2026	AP342	180811	3,161.37	3,161.37	04/08/2026	INV	PD	SIGN MAINTENA
INVOICE:183999		CHECKDATE:04/08/2026								
191285		03/24/2026	AP342	180811	1,862.07	1,862.07	04/08/2026	INV	PD	SIGN MAINTENA
INVOICE:184000		CHECKDATE:04/08/2026								
					5,023.44					
7139 INDU SINGH										
191287		04/01/2026	AP342	180812	178.50	178.50	04/08/2026	INV	PD	INSTRUCTOR PA
INVOICE:030126-033126		CHECKDATE:04/08/2026								
5371 KELLY PAPER COMPANY										
191288		03/25/2026	AP342	180813	608.46	608.46	04/08/2026	INV	PD	PAPER SUPPLIE
INVOICE:12185272		CHECKDATE:04/08/2026								
7534 LAURIE SHEAHAN										
191298		04/01/2026	AP342	180814	304.50	304.50	04/08/2026	INV	PD	INSTRUCTOR PA
INVOICE:030126-033126		CHECKDATE:04/08/2026								
1783 MAR-CON PRODUCTS, INC.										
191300		03/24/2026	AP342	180815	538.50	538.50	04/08/2026	INV	PD	CONCRETE
INVOICE:62516		CHECKDATE:04/08/2026								
1903 NIPPON SANSO MATHESON, INC										
191301		03/24/2026	AP342	180816	51.55	51.55	04/08/2026	INV	PD	PROPANE
INVOICE:0033046025		CHECKDATE:04/08/2026								
191302		03/26/2026	AP342	180816	25.77	25.77	04/08/2026	INV	PD	PROPANE
INVOICE:0033056829		CHECKDATE:04/08/2026								
					77.32					
7524 MICHAEL DAVID PETERSON										
191303		03/02/2026	AP342	180817	14,100.00	14,100.00	04/08/2026	INV	PD	BUILDING CONS
INVOICE:030226		CHECKDATE:04/08/2026								
7326 MIKE BARNETT										
191368		03/18/2026	AP342	180818	220.45	220.45	04/08/2026	INV	PD	2026 PLANNING
INVOICE:031826		CHECKDATE:04/08/2026								
7349 OC INTERPRETING AGENCY										
191304		03/25/2026	AP342	180819	320.00	320.00	04/08/2026	INV	PD	TRANSLATION S
INVOICE:166229		CHECKDATE:04/08/2026								

CITY OF SAN MARCOS

VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
6791 PEGGY LAWSON										
191299		04/01/2026	AP342	180820	174.30	174.30	04/08/2026	INV	PD	INSTRUCTOR PA
INVOICE:030126-033126		CHECKDATE:04/08/2026								
1202 PRE-PAID LEGAL SERVICES, INC.										
191307		03/25/2026	AP342	180821	696.20	696.20	04/08/2026	INV	PD	PR CONTRIBS:
INVOICE:032526		CHECKDATE:04/08/2026								
7463 RENEWELL FLEET SERVICE LLC										
191311	26000040	03/13/2026	AP342	180822	2,148.94	2,148.94	04/08/2026	INV	PD	HEAVY FIRE EQ
INVOICE:10228		CHECKDATE:04/08/2026								
191312	26000040	03/20/2026	AP342	180822	3,108.24	3,108.24	04/08/2026	INV	PD	HEAVY FIRE EQ
INVOICE:10322		CHECKDATE:04/08/2026								
					5,257.18					
4248 RICOH USA, INC.										
191314		03/15/2026	AP342	180823	8.82	8.82	04/08/2026	INV	PD	LATE FEE
INVOICE:1106030430		CHECKDATE:04/08/2026								
4767 RICOH USA, INC.										
191313		03/13/2026	AP342	180824	2,650.03	2,650.03	04/08/2026	INV	PD	ACCT 24569-33
INVOICE:109901855		CHECKDATE:04/08/2026								
1718 RINCON DEL DIABLO MUNICIPAL WATER DISTRICT										
191315		03/25/2026	AP342	180825	733.52	733.52	04/08/2026	INV	PD	ACCT 20-6320-
INVOICE:191315		CHECKDATE:04/08/2026								
7649 ROTH STAFFING COMPANIES, LP										
191316		03/13/2026	AP342	180826	5,504.00	5,504.00	04/08/2026	INV	PD	TEMP STAFFING
INVOICE:16375268		CHECKDATE:04/08/2026								
191317		03/20/2026	AP342	180826	5,504.00	5,504.00	04/08/2026	INV	PD	TEMP STAFFING
INVOICE:16377558		CHECKDATE:04/08/2026								
191323		03/27/2026	AP342	180826	1,720.00	1,720.00	04/08/2026	INV	PD	TEMP STAFFING
INVOICE:16379820		CHECKDATE:04/08/2026								
191324		03/27/2026	AP342	180826	1,995.20	1,995.20	04/08/2026	INV	PD	TEMP STAFFING
INVOICE:16379821		CHECKDATE:04/08/2026								
191325		03/27/2026	AP342	180826	4,631.55	4,631.55	04/08/2026	INV	PD	TEMP STAFFING
INVOICE:16379822		CHECKDATE:04/08/2026								
191318		03/27/2026	AP342	180826	1,607.60	1,607.60	04/08/2026	INV	PD	TEMP STAFFING
INVOICE:16379823		CHECKDATE:04/08/2026								
191319		03/27/2026	AP342	180826	972.00	972.00	04/08/2026	INV	PD	TEMP STAFFING
INVOICE:16379824		CHECKDATE:04/08/2026								
191320		03/27/2026	AP342	180826	1,010.88	1,010.88	04/08/2026	INV	PD	TEMP STAFFING
INVOICE:16379825		CHECKDATE:04/08/2026								
191321		03/27/2026	AP342	180826	1,274.52	1,274.52	04/08/2026	INV	PD	TEMP STAFFING
INVOICE:16379826		CHECKDATE:04/08/2026								
191322		03/27/2026	AP342	180826	1,155.84	1,155.84	04/08/2026	INV	PD	TEMP STAFFING
INVOICE:16379827		CHECKDATE:04/08/2026								

VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
					25,375.59					
4738 RUTAN & TUCKER, LLP										
191326		03/23/2026	AP342	180827	5,619.50	5,619.50	04/08/2026	INV	PD	WAVE ENA SVCS
INVOICE:1059409		CHECKDATE:04/08/2026								
6964 SATURN ELECTRIC, INC.										
191332		03/11/2026	AP342	180828	996.17	996.17	04/08/2026	INV	PD	ELECTRICAL RE
INVOICE:771-138		CHECKDATE:04/08/2026								
1695 SAN DIEGO COUNTY SHERIFF'S DEPARTMENT										
191331		03/25/2026	AP342	180829	2,058,954.61	2,058,954.61	04/08/2026	INV	PD	LAW ENFORCEME
INVOICE:032526		CHECKDATE:04/08/2026								
1756 SAN DIEGO GAS & ELECTRIC										
191333		03/04/2026	AP342	180830	11.45	11.45	04/08/2026	INV	PD	ACCT 00902314
INVOICE:191333		CHECKDATE:04/08/2026								
191334		03/09/2026	AP342	180830	143.47	143.47	04/08/2026	INV	PD	ACCT 21000115
INVOICE:191334		CHECKDATE:04/08/2026								
191335		03/09/2026	AP342	180830	26.53	26.53	04/08/2026	INV	PD	ACCT 21000123
INVOICE:191335		CHECKDATE:04/08/2026								
191336		03/09/2026	AP342	180830	94.11	94.11	04/08/2026	INV	PD	ACCT 21000123
INVOICE:191336		CHECKDATE:04/08/2026								
191337		03/09/2026	AP342	180830	75.90	75.90	04/08/2026	INV	PD	ACCT 00951566
INVOICE:191337		CHECKDATE:04/08/2026								
191338		03/09/2026	AP342	180830	233.12	233.12	04/08/2026	INV	PD	ACCT 21000047
INVOICE:191338		CHECKDATE:04/08/2026								
191339		03/17/2026	AP342	180830	22,614.59	22,614.59	04/08/2026	INV	PD	ACCT 00754634
INVOICE:191339		CHECKDATE:04/08/2026								
191346		03/17/2026	AP342	180830	13,499.75	13,499.75	04/08/2026	INV	PD	ACCT 00102495
INVOICE:191346		CHECKDATE:04/08/2026								
191347		03/17/2026	AP342	180830	23,647.40	23,647.40	04/08/2026	INV	PD	ACCT 00516342
INVOICE:191347		CHECKDATE:04/08/2026								
191348		03/17/2026	AP342	180830	17,709.77	17,709.77	04/08/2026	INV	PD	ACCT 00418676
INVOICE:191348		CHECKDATE:04/08/2026								
					78,056.09					
2632 SOUTHWEST TRAILER SALES										
191349	26000271	03/25/2026	AP342	180831	13,108.11	13,108.11	04/08/2026	INV	PD	SHERIFF SXS T
INVOICE:9203		CHECKDATE:04/08/2026								
1545 STAPLES BUSINESS ADVANTAGE										
191350	26000076	03/28/2026	AP342	180832	125.28	125.28	04/08/2026	INV	PD	OFFICE SUPPLI
INVOICE:6059552401		CHECKDATE:04/08/2026								
191351	26000076	03/28/2026	AP342	180832	44.44	44.44	04/08/2026	INV	PD	OFFICE SUPPLI
INVOICE:6059552404		CHECKDATE:04/08/2026								
					169.72					
7863 SCOTT OSBORNE										

CITY OF SAN MARCOS

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DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
191352		03/17/2026	AP342	180833	250.00	250.00	04/08/2026	INV	PD	GATE REPAIR:
INVOICE:20653		CHECKDATE:04/08/2026								
6728 T-MOBILE USA INC.										
191353		03/30/2026	AP342	180834	2,650.01	2,650.01	04/08/2026	INV	PD	ACCT 98114072
INVOICE:033026		CHECKDATE:04/08/2026								
191354		03/30/2026	AP342	180834	234.90	234.90	04/08/2026	INV	PD	ACCT 97675622
INVOICE:976756227-53		CHECKDATE:04/08/2026								
					2,884.91					
1713 TEAMWORK PROMOTIONAL ADVERTISING										
191355	26000011	03/24/2026	AP342	180835	215.33	215.33	04/08/2026	INV	PD	PRESCHOOL UNI
INVOICE:9710		CHECKDATE:04/08/2026								
2130 TRADEMARK HOIST & CRANE										
191358	26000022	03/20/2026	AP342	180836	548.62	548.62	04/08/2026	INV	PD	CRANE INSPECT
INVOICE:TM38198		CHECKDATE:04/08/2026								
7888 TRINITY EQUIPMENT INC.										
191361		01/22/2026	AP342	180837	6,740.50	6,740.50	04/08/2026	INV	PD	EQUIPMENT REN
INVOICE:216507-0001		CHECKDATE:04/08/2026								
6997 TRUE NORTH COMPLIANCE SERVICES, INC.										
191362		03/01/2026	AP342	180838	10,570.00	10,570.00	04/08/2026	INV	PD	IN HOUSE PERM
INVOICE:26-02-01-021		CHECKDATE:04/08/2026								
191363		03/01/2026	AP342	180838	4,105.00	4,105.00	04/08/2026	INV	PD	BUILDING PLAN
INVOICE:26-02-021-1		CHECKDATE:04/08/2026								
					14,675.00					
4240 URBAN VILLAGES SAN MARCOS, LLC										
191208		03/23/2026	AP342	180839	92,446.18	92,446.18	04/08/2026	INV	PD	UVSM CFD FUND
INVOICE:032326		CHECKDATE:04/08/2026								
5407 US BANK CORPORATE PAYMENT SYSTEMS										
191356		02/25/2026	AP342	180840	3,843.33	3,843.33	04/08/2026	INV	PD	ACCT ENDING 7
INVOICE:191356		CHECKDATE:04/08/2026								
191371		02/25/2026	AP342	180840	360.00	360.00	04/08/2026	INV	PD	ACCT ENDING 5
INVOICE:191371		CHECKDATE:04/08/2026								
					4,203.33					
1740 VALLECITOS WATER DISTRICT										
191365		03/25/2026	AP342	180841	652.05	652.05	04/08/2026	INV	PD	CUST NO 00057
INVOICE:191365		CHECKDATE:04/08/2026								
191366		03/25/2026	AP342	180841	6,618.52	6,618.52	04/08/2026	INV	PD	CUST NO 00030
INVOICE:191366		CHECKDATE:04/08/2026								

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DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
					7,270.57					
7044 VILLA CIVIL, APC										
191367		03/05/2026	AP342	180842	11,306.25	11,306.25	04/08/2026	INV	PD	ON CALL ENG S
INVOICE:24-044.18		CHECKDATE:04/08/2026								
7251 CMJM VENTURES, INC										
191381		04/02/2026	AP342	180844	424.13	424.13	04/15/2026	INV	PD	ENVELOPES: CO
INVOICE:79035		CHECKDATE:04/15/2026								
1150 APPRIVER, LLC										
191385		04/01/2026	AP342	180845	26,845.35	26,845.35	04/16/2026	INV	PD	LICENSE RENEW
INVOICE:3923735		CHECKDATE:04/15/2026								
2276 BEST BEST & KRIEGER										
191668		03/30/2026	AP342	180846	9,593.00	9,593.00	04/15/2026	INV	PD	GENERAL PUBLI
INVOICE:1057093		CHECKDATE:04/15/2026								
191669		03/30/2026	AP342	180846	550.00	550.00	04/15/2026	INV	PD	GENERAL PUBLI
INVOICE:1057094		CHECKDATE:04/15/2026								
					10,143.00					
1230 BOOT WORLD INC										
191396	26000034	04/03/2026	AP342	180847	274.90	274.90	04/15/2026	INV	PD	BOOTS: LUIS V
INVOICE:122504		CHECKDATE:04/15/2026								
3160 BURKE, WILLIAMS & SORENSEN, LLP										
191410		02/24/2026	AP342	180848	800.51	800.51	04/15/2026	INV	PD	LEGAL SERVICE
INVOICE:360899		CHECKDATE:04/15/2026								
191411		03/31/2026	AP342	180848	7,620.86	7,620.86	04/15/2026	INV	PD	LEGAL SERVICE
INVOICE:364063		CHECKDATE:04/15/2026								
					8,421.37					
4823 COAST NEWS INC										
191424		04/03/2026	AP342	180849	139.50	139.50	04/15/2026	INV	PD	LEGAL AD SERV
INVOICE:00160727		CHECKDATE:04/15/2026								
4341 ENTERPRISE FLEET MANAGEMENT TRUST										
191434		04/03/2026	AP342	180850	68,973.05	68,973.05	04/15/2026	INV	PD	CITY VEHICLE
INVOICE:FBN5599496		CHECKDATE:04/15/2026								
5944 GAFCON PM-CM, LLC										
191448		03/13/2026	AP342	180851	229.18	229.18	04/15/2026	INV	PD	DBE AND LABOR
INVOICE:53794		CHECKDATE:04/15/2026								
3335 THE HARTFORD										

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DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
191452		04/01/2026	AP342	180852	566.78	566.78	04/15/2026	INV	PD	VOLUNTARY AD&
INVOICE:760919246296		CHECKDATE:04/15/2026								
6417 HASA, INC										
191453		03/31/2026	AP342	180853	939.90	939.90	04/15/2026	INV	PD	POOL CHEMICAL
INVOICE:1110464		CHECKDATE:04/15/2026								
6736 HPS MECHANICAL, INC.										
191463		03/19/2026	AP342	180854	426.00	426.00	04/15/2026	INV	PD	PLUMBING REPA
INVOICE:2737-184		CHECKDATE:04/15/2026								
191462		03/18/2026	AP342	180854	284.00	284.00	04/15/2026	INV	PD	PLUMBING REPA
INVOICE:2737-185		CHECKDATE:04/15/2026								
191464		03/19/2026	AP342	180854	483.32	483.32	04/15/2026	INV	PD	PLUMBING REPA
INVOICE:2737-186		CHECKDATE:04/15/2026								
191465		03/19/2026	AP342	180854	1,486.40	1,486.40	04/15/2026	INV	PD	PLUMBING REPA
INVOICE:2737-187		CHECKDATE:04/15/2026								
191466		03/26/2026	AP342	180854	1,412.82	1,412.82	04/15/2026	INV	PD	PLUMBING REPA
INVOICE:2737-188		CHECKDATE:04/15/2026								
					4,092.54					
7538 LASER ELECTRIC, INC.										
191473		03/31/2026	AP342	180855	792.00	792.00	04/15/2026	INV	PD	ELECTRICAL RE
INVOICE:202047-1		CHECKDATE:04/15/2026								
1807 MES I AQUISITION INC										
191495	26000385	03/12/2026	AP342	180856	3,810.00	3,810.00	04/15/2026	INV	PD	SCBA FLOW TES
INVOICE:IN2475160		CHECKDATE:04/15/2026								
2990 MITY-LITE, INC.										
191498	26000353	03/31/2026	AP342	180857	18,296.44	18,296.44	04/15/2026	INV	PD	TABLES & CHAI
INVOICE:00198532		CHECKDATE:04/15/2026								
1228 BONSALL PETROLEUM CONSTRUCTION										
191499		03/30/2026	AP342	180858	276.24	276.24	04/15/2026	INV	PD	SERVICE CALL:
INVOICE:46872		CHECKDATE:04/15/2026								
5837 NV5, INC.										
191501		03/03/2026	AP342	180859	18,877.85	18,877.85	04/15/2026	INV	PD	CARLSBAD WMA
INVOICE:503158		CHECKDATE:04/15/2026								
191502		03/19/2026	AP342	180859	25,200.00	25,200.00	04/15/2026	INV	PD	CARLSBAD WMA
INVOICE:506752		CHECKDATE:04/15/2026								
					44,077.85					
5699 ORKIN, LLC										
191503		03/31/2026	AP342	180860	2,140.00	2,140.00	04/15/2026	INV	PD	PEST CONTROL
INVOICE:0155323526090		CHECKDATE:04/15/2026								

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VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
4689 PRECISION CONCRETE CUTTING										
191510		03/30/2026	AP342	180861	53,278.20	53,278.20	04/15/2026	INV	PD	CONCRETE SLIC
INVOICE:26-0109		CHECKDATE:04/15/2026								
4351 J. HARRIS INDUSTRIAL WATER TREATMENT, INC.										
191511		03/31/2026	AP342	180862	30.10	30.10	04/15/2026	INV	PD	MIXED BED: FS
INVOICE:2399349		CHECKDATE:04/15/2026								
191512		03/31/2026	AP342	180862	30.10	30.10	04/15/2026	INV	PD	MIXED BED: FS
INVOICE:2399350		CHECKDATE:04/15/2026								
191513		03/31/2026	AP342	180862	30.10	30.10	04/15/2026	INV	PD	MIXED BED: FS
INVOICE:2399351		CHECKDATE:04/15/2026								
191514		03/31/2026	AP342	180862	30.10	30.10	04/15/2026	INV	PD	MIXED BED: FS
INVOICE:2399352		CHECKDATE:04/15/2026								
191515		04/03/2026	AP342	180862	143.95	143.95	04/15/2026	INV	PD	MIXED BED: FS
INVOICE:2401582		CHECKDATE:04/15/2026								
					264.35					
6653 QUENCH USA, INC										
191518		04/01/2026	AP342	180863	163.54	163.54	04/15/2026	INV	PD	WATER COOLER
INVOICE:INV10598393		CHECKDATE:04/15/2026								
191519		04/01/2026	AP342	180863	190.32	190.32	04/15/2026	INV	PD	WATER COOLER
INVOICE:INV10643821		CHECKDATE:04/15/2026								
					353.86					
4876 ROADPOST USA										
191395		04/01/2026	AP342	180864	77.25	77.25	04/15/2026	INV	PD	APRIL 2026 SA
INVOICE:BU01879922		CHECKDATE:04/15/2026								
6154 JANEL RODRIGUEZ										
191467		03/27/2026	AP342	180865	646.15	646.15	04/15/2026	INV	PD	CASE #17FL007
INVOICE:032726		CHECKDATE:04/15/2026								
1798 UNDERGROUND SERVICE ALERT										
191560	26000049	04/01/2026	AP342	180866	186.84	186.84	04/15/2026	INV	PD	STATE FEE FOR
INVOICE:25-263135		CHECKDATE:04/15/2026								
191559	26000049	04/01/2026	AP342	180866	762.50	762.50	04/15/2026	INV	PD	MAR 2026 TICK
INVOICE:320260167		CHECKDATE:04/15/2026								
					949.34					
2252 VISTA PAINT										
191631		03/24/2026	AP342	180867	72.84	72.84	04/15/2026	INV	PD	CONSTRUCTION
INVOICE:2026-316849-00		CHECKDATE:04/15/2026								
191632		03/26/2026	AP342	180867	66.56	66.56	04/15/2026	INV	PD	GRAFFITI ABAT
INVOICE:2026-320677-00		CHECKDATE:04/15/2026								
191633		03/26/2026	AP342	180867	401.92	401.92	04/15/2026	INV	PD	GRAFFITI ABAT
INVOICE:2026-320683-00		CHECKDATE:04/15/2026								
191634		03/26/2026	AP342	180867	-66.56	-66.56	04/15/2026	CRM	PD	CREDIT FOR GR
INVOICE:2026-320728-00		CHECKDATE:04/15/2026								

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DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
191635		04/01/2026	AP342	180867	-8,807.66	-8,807.66	04/15/2026	CRM	PD	CREDIT FOR IN
INVOICE:2026-327718-00		CHECKDATE:04/15/2026								
191636		04/01/2026	AP342	180867	8,807.66	8,807.66	04/15/2026	INV	PD	STRIPER SUPPL
INVOICE:2026-327725-00		CHECKDATE:04/15/2026								
191637		04/01/2026	AP342	180867	-401.92	-401.92	04/15/2026	CRM	PD	CREDIT FOR GR
INVOICE:2026-328367-00		CHECKDATE:04/15/2026								
191638		04/01/2026	AP342	180867	274.05	274.05	04/15/2026	INV	PD	GRAFFITI ABAT
INVOICE:2026-328372-00		CHECKDATE:04/15/2026								
					346.89					
5928 4LEAF, INC.										
191372		03/24/2026	AP342	180868	14,672.35	14,672.35	04/15/2026	INV	PD	PERMIT TECHNI
INVOICE:J4093-02A7		CHECKDATE:04/15/2026								
1053 ACE UNIFORMS										
191373	26000374	03/25/2026	AP342	180869	174.00	174.00	04/15/2026	INV	PD	FIRE PREVENTI
INVOICE:VS0135869		CHECKDATE:04/15/2026								
2427 HEALTH AND HUMAN RESOURCE CENTER, INC.										
191374		04/03/2026	AP342	180870	490.42	490.42	04/15/2026	INV	PD	EAP CAPITATIO
INVOICE:E0367253		CHECKDATE:04/15/2026								
7835 AGILE OCCUPATIONAL MEDICINE, PC										
191376		04/07/2026	AP342	180871	113.00	113.00	04/15/2026	INV	PD	PRE-EMPLOYEME
INVOICE:DM000017		CHECKDATE:04/15/2026								
191375		03/03/2026	AP342	180871	1,467.00	1,467.00	04/15/2026	INV	PD	PRE-EMPLOYEME
INVOICE:EM071884		CHECKDATE:04/15/2026								
191377		04/07/2026	AP342	180871	475.00	475.00	04/15/2026	INV	PD	PRE-EMPLOYEME
INVOICE:EM075624		CHECKDATE:04/15/2026								
191378		04/07/2026	AP342	180871	3,582.00	3,582.00	04/15/2026	INV	PD	PRE-EMPLOYEME
INVOICE:PP000024		CHECKDATE:04/15/2026								
					5,637.00					
1102 ALLIANT INSURANCE SERVICES, INC.										
191380		04/01/2026	AP342	180872	3,347.00	3,347.00	04/15/2026	INV	PD	INSURANCE POL
INVOICE:040126		CHECKDATE:04/15/2026								
6944 KIRAN AND MAHENDRA MISRA										
191382		03/18/2026	AP342	180873	22.86	22.86	04/15/2026	INV	PD	BUSINESS CARD
INVOICE:8163		CHECKDATE:04/15/2026								
7886 ANTHONY CUTIETTA										
191384		04/16/2026	AP342	180874	250.00	250.00	04/16/2026	INV	PD	VOLUNTEER APP
INVOICE:01309		CHECKDATE:04/15/2026								
1167 ASBURY ENVIRONMENTAL SERVICES										
191386	26000069	04/07/2026	AP342	180875	1,900.05	1,900.05	04/16/2026	INV	PD	NON-HAZARDOUS

CITY OF SAN MARCOS

VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
INVOICE:I500-01359381		CHECKDATE:04/15/2026								
191387	26000069	04/07/2026	AP342	180875	2,312.16	2,312.16	04/16/2026	INV	PD	NON-HAZARDOUS
INVOICE:I500-01359382		CHECKDATE:04/15/2026								
					4,212.21					
1180 AT&T U-VERSE (SM)										
191391		03/21/2026	AP342	180876	228.29	228.29	04/16/2026	INV	PD	ACCT 31679479
INVOICE:191391		CHECKDATE:04/15/2026								
1178 AT&T/CALNET 3										
191388		03/25/2026	AP342	180877	127.12	127.12	04/16/2026	INV	PD	BAN 939108231
INVOICE:000025005597		CHECKDATE:04/15/2026								
191389		04/01/2026	AP342	180877	3,085.20	3,085.20	04/16/2026	INV	PD	BAN 939105986
INVOICE:000025039390		CHECKDATE:04/15/2026								
191390		04/01/2026	AP342	180877	500.19	500.19	04/16/2026	INV	PD	BAN 939106513
INVOICE:000025040807		CHECKDATE:04/15/2026								
					3,712.51					
7839 AUSTIN SCHULTZ										
191392		04/03/2026	AP342	180878	2,793.00	2,793.00	04/16/2026	INV	PD	INSTRUCTOR PA
INVOICE:033026-040226		CHECKDATE:04/15/2026								
5532 CHRISTINA BIGGIN										
191394		04/01/2026	AP342	180879	162.00	162.00	04/15/2026	INV	PD	INSTRUCTOR PA
INVOICE:032226-032926		CHECKDATE:04/15/2026								
2073 BOUND TREE MEDICAL, LLC										
191397		03/17/2026	AP342	180880	777.33	777.33	04/15/2026	INV	PD	MEDICAL BILLA
INVOICE:86137289		CHECKDATE:04/15/2026								
191398		03/30/2026	AP342	180880	216.74	216.74	04/15/2026	INV	PD	MEDICAL BILLA
INVOICE:86152009		CHECKDATE:04/15/2026								
191399		03/30/2026	AP342	180880	45.86	45.86	04/15/2026	INV	PD	MEDICAL BILLA
INVOICE:86152010		CHECKDATE:04/15/2026								
191400		03/30/2026	AP342	180880	324.31	324.31	04/15/2026	INV	PD	MEDICAL BILLA
INVOICE:86152011		CHECKDATE:04/15/2026								
191401		03/30/2026	AP342	180880	486.81	486.81	04/15/2026	INV	PD	MEDICAL BILLA
INVOICE:86152012		CHECKDATE:04/15/2026								
191402		03/30/2026	AP342	180880	51.30	51.30	04/15/2026	INV	PD	MEDICAL BILLA
INVOICE:86152013		CHECKDATE:04/15/2026								
191403		03/31/2026	AP342	180880	123.29	123.29	04/15/2026	INV	PD	MEDICAL BILLA
INVOICE:86154146		CHECKDATE:04/15/2026								
191404		04/06/2026	AP342	180880	539.49	539.49	04/15/2026	INV	PD	MEDICAL BILLA
INVOICE:86160980		CHECKDATE:04/15/2026								
191405		04/06/2026	AP342	180880	69.47	69.47	04/15/2026	INV	PD	MEDICAL BILLA
INVOICE:86160981		CHECKDATE:04/15/2026								
191406		04/06/2026	AP342	180880	287.55	287.55	04/15/2026	INV	PD	MEDICAL BILLA
INVOICE:86160982		CHECKDATE:04/15/2026								
191407		04/06/2026	AP342	180880	328.38	328.38	04/15/2026	INV	PD	MEDICAL BILLA
INVOICE:86160983		CHECKDATE:04/15/2026								
191408		04/06/2026	AP342	180880	68.24	68.24	04/15/2026	INV	PD	MEDICAL BILLA

CITY OF SAN MARCOS

VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
INVOICE:86160984		CHECKDATE:04/15/2026								
					3,318.77					
7483 CALIFORNIA STATE DISBURSEMENT UNIT										
191412		03/27/2026	AP342	180881	876.46	876.46	04/15/2026	INV	PD	CASE #FLHE220
INVOICE:032726		CHECKDATE:04/15/2026								
6294 CCS FACILITY SERVICES - SAN DIEGO, INC.										
191414		03/21/2026	AP342	180882	933.78	933.78	04/15/2026	INV	PD	JANITORIAL SU
INVOICE:748084		CHECKDATE:04/15/2026								
191419		03/31/2026	AP342	180882	5,334.00	5,334.00	04/15/2026	INV	PD	JANITORIAL SV
INVOICE:749721		CHECKDATE:04/15/2026								
191420		03/31/2026	AP342	180882	21,594.87	21,594.87	04/15/2026	INV	PD	JANITORIAL SV
INVOICE:749829		CHECKDATE:04/15/2026								
191421		03/31/2026	AP342	180882	27,074.44	27,074.44	04/15/2026	INV	PD	CITYWIDE PARK
INVOICE:749845		CHECKDATE:04/15/2026								
191415		03/27/2026	AP342	180882	38.00	38.00	04/15/2026	INV	PD	SPECIAL EVENT
INVOICE:751197		CHECKDATE:04/15/2026								
191416		03/27/2026	AP342	180882	38.00	38.00	04/15/2026	INV	PD	SPECIAL EVENT
INVOICE:751198		CHECKDATE:04/15/2026								
191418		03/27/2026	AP342	180882	38.00	38.00	04/15/2026	INV	PD	SPECIAL EVENT
INVOICE:751199		CHECKDATE:04/15/2026								
191417		03/27/2026	AP342	180882	76.00	76.00	04/15/2026	INV	PD	SPECIAL EVENT
INVOICE:751200		CHECKDATE:04/15/2026								
					55,127.09					
1280 CDW GOVERNMENT, INC.										
191422	26000216	03/27/2026	AP342	180883	10,944.90	10,944.90	04/15/2026	INV	PD	AZURE OVERAGE
INVOICE:AI6UF4Y		CHECKDATE:04/15/2026								
2667 JEFFREY COLWELL										
191425		04/01/2026	AP342	180884	4,205.00	4,205.00	04/15/2026	INV	PD	SMTV VIDEO PR
INVOICE:20260401-01		CHECKDATE:04/15/2026								
1488 COX COMMUNICATIONS										
191428		03/24/2026	AP342	180885	50.00	50.00	04/15/2026	INV	PD	ACCT 00134101
INVOICE:191428		CHECKDATE:04/15/2026								
1362 D-MAX ENGINEERING INC										
191429		02/13/2026	AP342	180886	19,517.74	19,517.74	04/15/2026	INV	PD	STORMWATER SU
INVOICE:9741		CHECKDATE:04/15/2026								
191430		03/26/2026	AP342	180886	6,876.51	6,876.51	04/15/2026	INV	PD	STORMWATER SU
INVOICE:9814		CHECKDATE:04/15/2026								
					26,394.25					
7316 JEFFREY SCOTT ARVESON										
191431	26000014	04/01/2026	AP342	180887	800.00	800.00	04/15/2026	INV	PD	REMOVAL & DIS
INVOICE:04012026		CHECKDATE:04/15/2026								

VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
4567 CHARLENE DONOVAN										
191432		04/03/2026	AP342	180888	1,123.20	1,123.20	04/15/2026	INV	PD	INSTRUCTOR PA
INVOICE:033026-040326		CHECKDATE:04/15/2026								
6252 EIDE BAILLY LLP										
191433		03/26/2026	AP342	180889	6,379.96	6,379.96	04/15/2026	INV	PD	CITY ACCOUNTI
INVOICE:EI02027725		CHECKDATE:04/15/2026								
7655 ELIAZAR FONSECA										
191445		04/01/2026	AP342	180890	252.00	252.00	04/15/2026	INV	PD	INSTRUCTOR PA
INVOICE:030426-032526		CHECKDATE:04/15/2026								
6099 ENTERPRISE SECURITY, INC										
191435		04/01/2026	AP342	180891	7,325.75	7,325.75	04/15/2026	INV	PD	SECURITY ACCE
INVOICE:61847		CHECKDATE:04/15/2026								
7602 ERIC DUANE WILLIAMS										
191436		04/01/2026	AP342	180892	2,152.50	2,152.50	04/15/2026	INV	PD	INSTRUCTOR PA
INVOICE:030226-032726		CHECKDATE:04/15/2026								
4388 ESSENCO, INC.										
191437		03/15/2026	AP342	180893	2,942.13	2,942.13	04/15/2026	INV	PD	CATERED MEALS
INVOICE:SM-0048		CHECKDATE:04/15/2026								
191438		03/31/2026	AP342	180893	3,573.28	3,573.28	04/15/2026	INV	PD	CATERED MEALS
INVOICE:SM-0049		CHECKDATE:04/15/2026								
					6,515.41					
1004 EWING IRRIGATION PRODUCTS INC.										
191439		03/19/2026	AP342	180894	397.21	397.21	04/15/2026	INV	PD	IRRIGATION SU
INVOICE:29483117		CHECKDATE:04/15/2026								
191440		03/25/2026	AP342	180894	46.24	46.24	04/15/2026	INV	PD	IRRIGATION SU
INVOICE:29551935		CHECKDATE:04/15/2026								
191441		03/26/2026	AP342	180894	1,774.50	1,774.50	04/15/2026	INV	PD	IRRIGATION SU
INVOICE:29582317		CHECKDATE:04/15/2026								
191444		04/02/2026	AP342	180894	498.12	498.12	04/15/2026	INV	PD	IRRIGATION SU
INVOICE:29676599		CHECKDATE:04/15/2026								
					2,716.07					
1000 EXECUTIVE LANDSCAPE INC.										
191442		03/31/2026	AP342	180895	44,086.58	44,086.58	04/15/2026	INV	PD	LANDSCAPE MAI
INVOICE:80058		CHECKDATE:04/15/2026								
191443		03/31/2026	AP342	180895	121,835.61	121,835.61	04/15/2026	INV	PD	LANDSCAPE MAI
INVOICE:80059		CHECKDATE:04/15/2026								
					165,922.19					
4593 FRANCHISE TAX BOARD										

CITY OF SAN MARCOS

VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
191446		03/27/2026	AP342	180896	184.85	184.85	04/15/2026	INV	PD	EWOT, PR07: 3
INVOICE:032726		CHECKDATE:04/15/2026								
4370 MARY ELLIOTT GASTEIGER										
191449		04/07/2026	AP342	180897	388.80	388.80	04/15/2026	INV	PD	INSTRUCTOR PA
INVOICE:022526-040126		CHECKDATE:04/15/2026								
7774 GEOTAB USA, INC.										
191450		03/31/2026	AP342	180898	69.00	69.00	04/15/2026	INV	PD	PROPLUS PW PL
INVOICE:IN483559		CHECKDATE:04/15/2026								
7262 GLOBAL DOOR & GATE, INC.										
191451		04/01/2026	AP342	180899	4,887.50	4,887.50	04/15/2026	INV	PD	DOOR REPAIR:
INVOICE:19935		CHECKDATE:04/15/2026								
2452 MYERS AND SONS HIWAY SAFETY INC.										
191455		03/17/2026	AP342	180900	191.27	191.27	04/15/2026	INV	PD	SIGN MAINTENA
INVOICE:183659		CHECKDATE:04/15/2026								
191456		03/27/2026	AP342	180900	600.00	600.00	04/15/2026	INV	PD	SIGN MAINTENA
INVOICE:184160		CHECKDATE:04/15/2026								
191457		03/27/2026	AP342	180900	306.59	306.59	04/15/2026	INV	PD	SIGN MAINTENA
INVOICE:184161		CHECKDATE:04/15/2026								
191458		04/03/2026	AP342	180900	130.50	130.50	04/15/2026	INV	PD	EPOXY
INVOICE:184530		CHECKDATE:04/15/2026								
					1,228.36					
6022 GREGORY HOAGLIN										
191459		04/03/2026	AP342	180901	30.00	30.00	04/15/2026	INV	PD	TRAFFIC COMMI
INVOICE:040126		CHECKDATE:04/15/2026								
6722 HOLLY TAYLOR										
191460		04/01/2026	AP342	180902	633.50	633.50	04/15/2026	INV	PD	INSTRUCTOR PA
INVOICE:030126-033126		CHECKDATE:04/15/2026								
6624 JENNIFER FREEMAN										
191447		04/03/2026	AP342	180903	30.00	30.00	04/15/2026	INV	PD	TRAFFIC COMMI
INVOICE:040126		CHECKDATE:04/15/2026								
7594 JOHN MOSHER										
191468		04/03/2026	AP342	180904	30.00	30.00	04/15/2026	INV	PD	TRAFFIC COMMI
INVOICE:040126		CHECKDATE:04/15/2026								
2390 MICHAEL KING										
191469		04/01/2026	AP342	180905	3,048.00	3,048.00	04/15/2026	INV	PD	INSTRUCTOR PA
INVOICE:010626-032626		CHECKDATE:04/15/2026								

VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
6315 KIRK ERICKSON										
191470		03/06/2026	AP342	180906	30.00	30.00	04/15/2026	INV	PD	TRAFFIC COMMI
INVOICE:030426		CHECKDATE:04/15/2026								
2288 KNORR SYSTEMS INT'L, LLC										
191471		03/28/2026	AP342	180907	622.50	622.50	04/15/2026	INV	PD	REPAIR - BACK
INVOICE:302580		CHECKDATE:04/15/2026								
1554 COMPULINK MANAGEMENT CENTER, INC.										
191475	26000395	04/01/2026	AP342	180908	4,892.50	4,892.50	04/15/2026	INV	PD	LASERFICHE SU
INVOICE:INV00156541		CHECKDATE:04/15/2026								
191474	26000395	04/01/2026	AP342	180908	42,281.50	42,281.50	04/15/2026	INV	PD	LASERFICHE SU
INVOICE:INV00156542		CHECKDATE:04/15/2026								
191476	26000395	04/01/2026	AP342	180908	5,400.00	5,400.00	04/15/2026	INV	PD	LASERFICHE SU
INVOICE:INV00156546		CHECKDATE:04/15/2026								
					52,574.00					
1804 LAWNMOWERS PLUS INC										
191477		03/11/2026	AP342	180909	44.76	44.76	04/15/2026	INV	PD	FUEL & LUBRIC
INVOICE:18916		CHECKDATE:04/15/2026								
191478	26000068	03/26/2026	AP342	180909	119.79	119.79	04/15/2026	INV	PD	SERVICE
INVOICE:21191		CHECKDATE:04/15/2026								
					164.55					
6998 LAZ KARP ASSOCIATES, LLC										
191485		03/10/2026	AP342	180910	34,789.54	34,789.54	04/15/2026	INV	PD	PARKING ENFOR
INVOICE:SI1048454		CHECKDATE:04/15/2026								
2076 LIFE-ASSIST, INC.										
191489	26000078	03/30/2026	AP342	180911	190.09	190.09	04/15/2026	INV	PD	MEDICATION AN
INVOICE:2092632		CHECKDATE:04/15/2026								
191490	26000078	03/30/2026	AP342	180911	629.22	629.22	04/15/2026	INV	PD	MEDICATION AN
INVOICE:2092641		CHECKDATE:04/15/2026								
191491	26000078	03/30/2026	AP342	180911	166.32	166.32	04/15/2026	INV	PD	MEDICATION AN
INVOICE:2092650		CHECKDATE:04/15/2026								
191492	26000078	03/30/2026	AP342	180911	781.96	781.96	04/15/2026	INV	PD	MEDICATION AN
INVOICE:2092661		CHECKDATE:04/15/2026								
191486	26000078	04/06/2026	AP342	180911	244.14	244.14	04/15/2026	INV	PD	MEDICATION AN
INVOICE:2097536		CHECKDATE:04/15/2026								
191487	26000078	04/06/2026	AP342	180911	283.58	283.58	04/15/2026	INV	PD	MEDICATION AN
INVOICE:2097539		CHECKDATE:04/15/2026								
191488	26000078	04/06/2026	AP342	180911	410.06	410.06	04/15/2026	INV	PD	MEDICATION AN
INVOICE:2097550		CHECKDATE:04/15/2026								
					2,705.37					
1809 LOUNSBERY, FERGUSON, ALTONA & PEAK										
191493		04/03/2026	AP342	180912	101,739.49	101,739.49	04/15/2026	INV	PD	LEGAL SVCS: M

CITY OF SAN MARCOS

VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
INVOICE:040326		CHECKDATE:04/15/2026								
6825 AMY KANNER										
191383		07/23/2025	AP342	180913	275.00	275.00	04/15/2026	INV	PD	SAC MOTHER'S
INVOICE:070526ALK		CHECKDATE:04/15/2026								
5689 MARIANA LOPEZ										
191426		03/09/2026	AP342	180914	105.16	105.16	04/15/2026	INV	PD	TRANSLATION S
INVOICE:0000347		CHECKDATE:04/15/2026								
191427		03/25/2026	AP342	180914	90.00	90.00	04/15/2026	INV	PD	TRANSLATION S
INVOICE:0000355		CHECKDATE:04/15/2026								
					195.16					
7541 MARTIN SHRODE										
191494		08/12/2025	AP342	180915	300.00	300.00	04/15/2026	INV	PD	SMSC MEMORIAL
INVOICE:NO. 05202026		CHECKDATE:04/15/2026								
7524 MICHAEL DAVID PETERSON										
191497		03/31/2026	AP342	180916	15,300.00	15,300.00	04/15/2026	INV	PD	BUILDING CONS
INVOICE:033126		CHECKDATE:04/15/2026								
1490 NAPA AUTO PARTS										
191565		03/23/2026	AP342	180917	183.75	183.75	04/15/2026	INV	PD	SMALL EQUIPME
INVOICE:097084		CHECKDATE:04/15/2026								
191566		03/24/2026	AP342	180917	85.52	85.52	04/15/2026	INV	PD	FIRE AUTOMOTI
INVOICE:097330		CHECKDATE:04/15/2026								
191567		03/25/2026	AP342	180917	67.89	67.89	04/15/2026	INV	PD	HEAVY EQUIPME
INVOICE:097455		CHECKDATE:04/15/2026								
191568		03/26/2026	AP342	180917	12.94	12.94	04/15/2026	INV	PD	EXPENDABLE MA
INVOICE:097519		CHECKDATE:04/15/2026								
191569		04/01/2026	AP342	180917	664.65	664.65	04/15/2026	INV	PD	FIRE AUTOMOTI
INVOICE:098177		CHECKDATE:04/15/2026								
191570		04/01/2026	AP342	180917	470.97	470.97	04/15/2026	INV	PD	FIRE AUTOMOTI
INVOICE:098179		CHECKDATE:04/15/2026								
191571		04/01/2026	AP342	180917	-18.00	-18.00	04/15/2026	CRM	PD	CREDIT FOR IN
INVOICE:098219		CHECKDATE:04/15/2026								
191572		04/03/2026	AP342	180917	17.01	17.01	04/15/2026	INV	PD	EXPENDABLE MA
INVOICE:098477		CHECKDATE:04/15/2026								
					1,484.73					
7337 NATASHA ZANDER HILMES										
191454		04/03/2026	AP342	180918	30.00	30.00	04/15/2026	INV	PD	TRAFFIC COMMI
INVOICE:040126		CHECKDATE:04/15/2026								
6625 NEILL K. KOVRIG										
191472		04/03/2026	AP342	180919	60.00	60.00	04/15/2026	INV	PD	TRAFFIC COMMI
INVOICE:040126		CHECKDATE:04/15/2026								

CITY OF SAN MARCOS

VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
2517 NI GOVERNMENT SERVICES INC.										
191500		04/03/2026	AP342	180920	92.90	92.90	04/15/2026	INV	PD	MARCH 2026 SA
INVOICE:26032908511		CHECKDATE:04/15/2026								
2097 PACIFIC PIPELINE SUPPLY										
191504		03/05/2026	AP342	180921	567.52	567.52	04/15/2026	INV	PD	IRRIGATION PA
INVOICE:S100486184.001		CHECKDATE:04/15/2026								
191505		03/26/2026	AP342	180921	217.46	217.46	04/15/2026	INV	PD	WATER WELLS P
INVOICE:S100486999.001		CHECKDATE:04/15/2026								
191506		03/30/2026	AP342	180921	281.23	281.23	04/15/2026	INV	PD	WATER WELLS P
INVOICE:S100487090.001		CHECKDATE:04/15/2026								
191507		03/30/2026	AP342	180921	35.89	35.89	04/15/2026	INV	PD	WATER WELLS P
INVOICE:S100487109.001		CHECKDATE:04/15/2026								
					1,102.10					
7670 PERMITECH SOLUTIONS CORPORATION										
191508		03/30/2026	AP342	180922	3,118.50	3,118.50	04/15/2026	INV	PD	WIRELESS CONS
INVOICE:196		CHECKDATE:04/15/2026								
6464 PACIFIC INSURANCE NETWORK SYSTEMS, INC										
191509		03/31/2026	AP342	180923	600.00	600.00	04/15/2026	INV	PD	SOFTWARE LICE
INVOICE:3574		CHECKDATE:04/15/2026								
2735 PWLC I, INC.										
191573		01/28/2026	AP342	180924	3,274.46	3,274.46	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67599		CHECKDATE:04/15/2026								
191574		01/28/2026	AP342	180924	411.50	411.50	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67600		CHECKDATE:04/15/2026								
191575		01/28/2026	AP342	180924	55.71	55.71	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67601		CHECKDATE:04/15/2026								
191576		01/28/2026	AP342	180924	301.98	301.98	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67602		CHECKDATE:04/15/2026								
191577		01/28/2026	AP342	180924	289.57	289.57	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67603		CHECKDATE:04/15/2026								
191578		01/28/2026	AP342	180924	39.52	39.52	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67604		CHECKDATE:04/15/2026								
191579		01/28/2026	AP342	180924	227.44	227.44	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67605		CHECKDATE:04/15/2026								
191580		01/28/2026	AP342	180924	65.35	65.35	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67606		CHECKDATE:04/15/2026								
191584		02/10/2026	AP342	180924	142.85	142.85	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67667		CHECKDATE:04/15/2026								
191585		02/10/2026	AP342	180924	108.29	108.29	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67668		CHECKDATE:04/15/2026								
191586		02/10/2026	AP342	180924	10.68	10.68	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67669		CHECKDATE:04/15/2026								
191587		02/10/2026	AP342	180924	79.58	79.58	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67670		CHECKDATE:04/15/2026								
191588		02/10/2026	AP342	180924	43.30	43.30	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67671		CHECKDATE:04/15/2026								

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VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
191589		02/10/2026	AP342	180924	170.99	170.99	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67672		CHECKDATE:04/15/2026								
191581		03/03/2026	AP342	180924	347.67	347.67	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67775		CHECKDATE:04/15/2026								
191582		03/03/2026	AP342	180924	200.65	200.65	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67776		CHECKDATE:04/15/2026								
191583		03/03/2026	AP342	180924	29.21	29.21	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67777		CHECKDATE:04/15/2026								
191590		03/11/2026	AP342	180924	250.00	250.00	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67789		CHECKDATE:04/15/2026								
191591		03/11/2026	AP342	180924	880.00	880.00	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67790		CHECKDATE:04/15/2026								
191592		03/11/2026	AP342	180924	1,831.01	1,831.01	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67791		CHECKDATE:04/15/2026								
191593		03/11/2026	AP342	180924	27.46	27.46	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67793		CHECKDATE:04/15/2026								
191594		03/11/2026	AP342	180924	60.98	60.98	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67794		CHECKDATE:04/15/2026								
191595		04/01/2026	AP342	180924	165.00	165.00	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67903		CHECKDATE:04/15/2026								
191596		04/01/2026	AP342	180924	8.68	8.68	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67904		CHECKDATE:04/15/2026								
191597		04/01/2026	AP342	180924	41.25	41.25	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67905		CHECKDATE:04/15/2026								
191598		04/01/2026	AP342	180924	270.59	270.59	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67906		CHECKDATE:04/15/2026								
191599		04/01/2026	AP342	180924	53.31	53.31	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67907		CHECKDATE:04/15/2026								
191600		04/01/2026	AP342	180924	54.83	54.83	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67908		CHECKDATE:04/15/2026								
191601		04/01/2026	AP342	180924	8.67	8.67	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67909		CHECKDATE:04/15/2026								
191602		04/01/2026	AP342	180924	25.64	25.64	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67910		CHECKDATE:04/15/2026								
191603		04/01/2026	AP342	180924	185.00	185.00	04/15/2026	INV	PD	EXTRA WORK
INVOICE:67913		CHECKDATE:04/15/2026								
191516		04/04/2026	AP342	180924	92,526.04	92,526.04	04/15/2026	INV	PD	LAND MAINT SV
INVOICE:67914		CHECKDATE:04/15/2026								
191517		04/04/2026	AP342	180924	110,952.28	110,952.28	04/15/2026	INV	PD	LAND MAINT SV
INVOICE:67915		CHECKDATE:04/15/2026								
					213,139.49					
4248 RICOH USA, INC.										
191521		03/27/2026	AP342	180925	1,353.07	1,353.07	04/15/2026	INV	PD	ACCT 4478340:
INVOICE:5072987762		CHECKDATE:04/15/2026								
4767 RICOH USA, INC.										
191520		03/27/2026	AP342	180926	624.41	624.41	04/15/2026	INV	PD	ACCT 24569-33
INVOICE:109924800		CHECKDATE:04/15/2026								
7649 ROTH STAFFING COMPANIES, LP										
191531		03/20/2026	AP342	180927	541.80	541.80	04/15/2026	INV	PD	TEMP STAFFING

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VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
INVOICE:16377548		CHECKDATE:04/15/2026								
191527		03/20/2026	AP342	180927	1,247.00	1,247.00	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16377549		CHECKDATE:04/15/2026								
191529		03/20/2026	AP342	180927	1,982.73	1,982.73	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16377550		CHECKDATE:04/15/2026								
191530		03/20/2026	AP342	180927	3,935.60	3,935.60	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16377551		CHECKDATE:04/15/2026								
191528		03/20/2026	AP342	180927	215.00	215.00	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16377552		CHECKDATE:04/15/2026								
191522		03/20/2026	AP342	180927	1,286.08	1,286.08	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16377553		CHECKDATE:04/15/2026								
191523		03/20/2026	AP342	180927	972.00	972.00	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16377554		CHECKDATE:04/15/2026								
191524		03/20/2026	AP342	180927	1,010.88	1,010.88	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16377555		CHECKDATE:04/15/2026								
191525		03/20/2026	AP342	180927	1,323.54	1,323.54	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16377556		CHECKDATE:04/15/2026								
191526		03/20/2026	AP342	180927	1,155.84	1,155.84	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16377557		CHECKDATE:04/15/2026								
191532		03/27/2026	AP342	180927	5,504.00	5,504.00	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16379828		CHECKDATE:04/15/2026								
191538		04/03/2026	AP342	180927	1,182.50	1,182.50	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16382119		CHECKDATE:04/15/2026								
191539		04/03/2026	AP342	180927	1,895.44	1,895.44	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16382120		CHECKDATE:04/15/2026								
191540		04/03/2026	AP342	180927	4,271.57	4,271.57	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16382121		CHECKDATE:04/15/2026								
191533		04/03/2026	AP342	180927	1,286.08	1,286.08	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16382122		CHECKDATE:04/15/2026								
191534		04/03/2026	AP342	180927	777.60	777.60	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16382123		CHECKDATE:04/15/2026								
191535		04/03/2026	AP342	180927	1,010.88	1,010.88	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16382124		CHECKDATE:04/15/2026								
191536		04/03/2026	AP342	180927	1,274.52	1,274.52	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16382125		CHECKDATE:04/15/2026								
191537		04/03/2026	AP342	180927	1,155.84	1,155.84	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16382126		CHECKDATE:04/15/2026								
191541		04/03/2026	AP342	180927	5,504.00	5,504.00	04/15/2026	INV	PD	TEMP STAFFING
INVOICE:16382127		CHECKDATE:04/15/2026								
					37,532.90					
6964 SATURN ELECTRIC, INC.										
191543		03/11/2026	AP342	180928	325.74	325.74	04/15/2026	INV	PD	ELECTRICAL RE
INVOICE:771-136		CHECKDATE:04/15/2026								
3929 SAN DIEGO HUMANE SOCIETY AND SPCA										
191542		04/01/2026	AP342	180929	53,873.00	53,873.00	04/15/2026	INV	PD	ANIMAL CONTRO
INVOICE:AC-APR26		CHECKDATE:04/15/2026								
4407 SDC ASSESSOR/RECORDER/COUNTY CLERK										
191544		04/01/2026	AP342	180930	54.00	54.00	04/15/2026	INV	PD	RECORDED DOCU
INVOICE:202600278		CHECKDATE:04/15/2026								

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DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
1199 SM MISC EMPLOYEES ASSOC.										
191545		03/27/2026	AP342	180931	952.00	952.00	04/15/2026	INV	PD	PR EMP DUES -
INVOICE:032726		CHECKDATE:04/15/2026								
1201 SAN MARCOS SUPERVISORS ASSOC.										
191546		03/27/2026	AP342	180932	315.00	315.00	04/15/2026	INV	PD	PR EMP DUES:
INVOICE:032726		CHECKDATE:04/15/2026								
1848 SMART & FINAL										
191604		04/01/2026	AP342	180933	539.32	539.32	04/15/2026	INV	PD	ACCT 360383:
INVOICE:040126		CHECKDATE:04/15/2026								
2307 STATE BOARD OF EQUALIZATION										
191548		04/03/2026	AP342	180934	3,077.00	3,077.00	04/15/2026	INV	PD	ACCT 057-4251
INVOICE:04032026		CHECKDATE:04/15/2026								
2015 STATE BOARD OF EQUALIZATION										
191547		04/03/2026	AP342	180935	1,385.00	1,385.00	04/15/2026	INV	PD	JAN - MAR 202
INVOICE:04032026		CHECKDATE:04/15/2026								
6728 T-MOBILE USA INC.										
191550		03/22/2026	AP342	180936	680.60	680.60	04/15/2026	INV	PD	ACCT 98244974
INVOICE:032226		CHECKDATE:04/15/2026								
1675 TARGET SPECIALTY PRODUCTS										
191551		03/05/2026	AP342	180937	920.45	920.45	04/15/2026	INV	PD	FERTILIZERS/H
INVOICE:INVP502089600		CHECKDATE:04/15/2026								
191552		03/09/2026	AP342	180937	679.82	679.82	04/15/2026	INV	PD	FERTILIZERS/H
INVOICE:INVP502091517		CHECKDATE:04/15/2026								
191553		03/11/2026	AP342	180937	1,026.30	1,026.30	04/15/2026	INV	PD	FERTILIZERS/H
INVOICE:INVP502093596		CHECKDATE:04/15/2026								
191554		03/12/2026	AP342	180937	3,314.70	3,314.70	04/15/2026	INV	PD	FERTILIZERS/H
INVOICE:INVP502095217		CHECKDATE:04/15/2026								
191555		03/16/2026	AP342	180937	611.79	611.79	04/15/2026	INV	PD	FERTILIZERS/H
INVOICE:INVP502097545		CHECKDATE:04/15/2026								
191556		03/20/2026	AP342	180937	1,399.90	1,399.90	04/15/2026	INV	PD	FERTILIZERS/H
INVOICE:INVP502102025		CHECKDATE:04/15/2026								
191557		03/24/2026	AP342	180937	350.18	350.18	04/15/2026	INV	PD	FERTILIZERS/H
INVOICE:INVP502104878		CHECKDATE:04/15/2026								
191558		04/01/2026	AP342	180937	996.04	996.04	04/15/2026	INV	PD	FERTILIZERS/H
INVOICE:INVP502111999		CHECKDATE:04/15/2026								
					9,299.18					
7614 TRACY W CAMP										
191413		04/03/2026	AP342	180938	1,242.00	1,242.00	04/15/2026	INV	PD	INSTRUCTOR PA
INVOICE:033026-040326		CHECKDATE:04/15/2026								

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DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
4169 TURF STAR INC										
191605		03/27/2026	AP342	180939	466.29	466.29	04/15/2026	INV	PD	SERVICE
INVOICE:INV145020		CHECKDATE:04/15/2026								
191606		04/01/2026	AP342	180939	68.00	68.00	04/15/2026	INV	PD	SERVICE
INVOICE:INV145932		CHECKDATE:04/15/2026								
191607		04/01/2026	AP342	180939	112.53	112.53	04/15/2026	INV	PD	SERVICE
INVOICE:INV145933		CHECKDATE:04/15/2026								
191608		04/01/2026	AP342	180939	68.00	68.00	04/15/2026	INV	PD	SERVICE
INVOICE:INV145936		CHECKDATE:04/15/2026								
191609		04/01/2026	AP342	180939	101.93	101.93	04/15/2026	INV	PD	SERVICE
INVOICE:INV145937		CHECKDATE:04/15/2026								
191610		04/01/2026	AP342	180939	163.44	163.44	04/15/2026	INV	PD	SERVICE
INVOICE:INV145938		CHECKDATE:04/15/2026								
191611		04/01/2026	AP342	180939	68.00	68.00	04/15/2026	INV	PD	SERVICE
INVOICE:INV145939		CHECKDATE:04/15/2026								
191612		04/01/2026	AP342	180939	135.85	135.85	04/15/2026	INV	PD	SERVICE
INVOICE:INV145940		CHECKDATE:04/15/2026								
191613		04/01/2026	AP342	180939	127.39	127.39	04/15/2026	INV	PD	SERVICE
INVOICE:INV145941		CHECKDATE:04/15/2026								
191614		04/01/2026	AP342	180939	106.18	106.18	04/15/2026	INV	PD	SERVICE
INVOICE:INV145942		CHECKDATE:04/15/2026								
191615		04/01/2026	AP342	180939	110.42	110.42	04/15/2026	INV	PD	SERVICE
INVOICE:INV145943		CHECKDATE:04/15/2026								
191616		04/01/2026	AP342	180939	78.61	78.61	04/15/2026	INV	PD	SERVICE
INVOICE:INV145944		CHECKDATE:04/15/2026								
191617		04/01/2026	AP342	180939	127.39	127.39	04/15/2026	INV	PD	SERVICE
INVOICE:INV145945		CHECKDATE:04/15/2026								
191618		04/01/2026	AP342	180939	44.61	44.61	04/15/2026	INV	PD	SERVICE
INVOICE:INV145946		CHECKDATE:04/15/2026								
					1,778.64					
7603 TYLER BROWN										
191678		04/03/2026	AP342	180940	1,947.75	1,947.75	04/15/2026	INV	PD	INSTRUCTOR PA
INVOICE:033126-040326		CHECKDATE:04/15/2026								
2872 U.S. BANK										
191561		03/27/2026	AP342	180941	4,982.30	4,982.30	04/15/2026	INV	PD	PARS: 3/13/26
INVOICE:032726		CHECKDATE:04/15/2026								
4006 UTILITY COST MANAGEMENT LLC										
191619		04/03/2026	AP342	180942	12,541.66	12,541.66	04/15/2026	INV	PD	UTILITY BILL
INVOICE:26569		CHECKDATE:04/15/2026								
1740 VALLECITOS WATER DISTRICT										
191620		03/11/2026	AP342	180943	21,894.07	21,894.07	04/15/2026	INV	PD	CUST NO 00041
INVOICE:191620		CHECKDATE:04/15/2026								
191622		03/25/2026	AP342	180943	50,497.20	50,497.20	04/15/2026	INV	PD	CUST NO 00004
INVOICE:191622		CHECKDATE:04/15/2026								
191623		04/01/2026	AP342	180943	114.65	114.65	04/15/2026	INV	PD	ACCT 20242400

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DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
INVOICE:191623			CHECKDATE:04/15/2026							
191624		04/02/2026	AP342	180943	28,175.50	28,175.50	04/15/2026	INV	PD	CUST NO 00057
INVOICE:191624			CHECKDATE:04/15/2026							
191625		04/02/2026	AP342	180943	2,201.64	2,201.64	04/15/2026	INV	PD	CUST NO 00041
INVOICE:191625			CHECKDATE:04/15/2026							
					102,883.06					
1852 VERIZON WIRELESS										
191626		03/20/2026	AP342	180944	3,572.16	3,572.16	04/15/2026	INV	PD	ACCT 97026115
INVOICE:6139100671			CHECKDATE:04/15/2026							
7687 VERTOSOFT LLC										
191627		04/01/2026	AP342	180945	744.85	744.85	04/15/2026	INV	PD	PROFESSIONAL
INVOICE:INV11724			CHECKDATE:04/15/2026							
1764 VISTA IRRIGATION DISTRICT										
191629		04/01/2026	AP342	180946	1,274.29	1,274.29	04/15/2026	INV	PD	ACCT 9903-045
INVOICE:191629			CHECKDATE:04/15/2026							
191630		04/01/2026	AP342	180946	609.73	609.73	04/15/2026	INV	PD	ACCT 9908-042
INVOICE:191630			CHECKDATE:04/15/2026							
					1,884.02					
1474 VSP										
191640		04/03/2026	AP342	180947	1,163.70	1,163.70	04/15/2026	INV	PD	VOL VISION (A
INVOICE:824995226			CHECKDATE:04/15/2026							
191639		04/03/2026	AP342	180947	1,208.27	1,208.27	04/15/2026	INV	PD	VOL VISION (A
INVOICE:824996894			CHECKDATE:04/15/2026							
191641		04/03/2026	AP342	180947	107.03	107.03	04/15/2026	INV	PD	VOL VISION (R
INVOICE:824996898			CHECKDATE:04/15/2026							
					2,479.00					
2293 VULCAN MATERIALS COMPANY										
191642	26000059	03/30/2026	AP342	180948	1,309.71	1,309.71	04/15/2026	INV	PD	CONCRETE
INVOICE:6005937			CHECKDATE:04/15/2026							
3070 WEST COAST ARBORISTS, INC.										
191664		03/18/2026	AP342	180949	4,200.00	4,200.00	04/15/2026	INV	PD	TREE WORK
INVOICE:1-11995			CHECKDATE:04/15/2026							
191644		01/13/2026	AP342	180949	2,760.00	2,760.00	04/15/2026	INV	PD	TREE REMOVAL:
INVOICE:239598			CHECKDATE:04/15/2026							
191645		01/30/2026	AP342	180949	2,184.00	2,184.00	04/15/2026	INV	PD	TREE REMOVAL:
INVOICE:239600			CHECKDATE:04/15/2026							
191646		03/13/2026	AP342	180949	2,760.00	2,760.00	04/15/2026	INV	PD	TREE REMOVAL:
INVOICE:241753			CHECKDATE:04/15/2026							
191647		03/12/2026	AP342	180949	5,520.00	5,520.00	04/15/2026	INV	PD	TREE REMOVAL:
INVOICE:241754			CHECKDATE:04/15/2026							
191654		03/13/2026	AP342	180949	5,520.00	5,520.00	04/15/2026	INV	PD	TREE WORK
INVOICE:241755			CHECKDATE:04/15/2026							
191655		03/09/2026	AP342	180949	2,760.00	2,760.00	04/15/2026	INV	PD	TREE WORK

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DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
INVOICE:241756		CHECKDATE:04/15/2026								
191656		03/06/2026	AP342	180949	5,520.00	5,520.00	04/15/2026	INV	PD	TREE WORK
INVOICE:241757		CHECKDATE:04/15/2026								
191657		03/10/2026	AP342	180949	276.00	276.00	04/15/2026	INV	PD	TREE WORK
INVOICE:241759		CHECKDATE:04/15/2026								
191648		03/20/2026	AP342	180949	1,840.00	1,840.00	04/15/2026	INV	PD	TREE WORK
INVOICE:241819		CHECKDATE:04/15/2026								
191658		03/10/2026	AP342	180949	5,244.00	5,244.00	04/15/2026	INV	PD	TREE WORK: DI
INVOICE:241820		CHECKDATE:04/15/2026								
191659		03/06/2026	AP342	180949	8,280.00	8,280.00	04/15/2026	INV	PD	TREE WORK: DI
INVOICE:241822		CHECKDATE:04/15/2026								
191660		03/24/2026	AP342	180949	828.00	828.00	04/15/2026	INV	PD	TREE WORK
INVOICE:241823		CHECKDATE:04/15/2026								
191661		03/19/2026	AP342	180949	5,520.00	5,520.00	04/15/2026	INV	PD	TREE WORK
INVOICE:241824		CHECKDATE:04/15/2026								
191662		02/27/2026	AP342	180949	5,520.00	5,520.00	04/15/2026	INV	PD	EXTRA WORK
INVOICE:241825		CHECKDATE:04/15/2026								
191649		03/20/2026	AP342	180949	7,452.00	7,452.00	04/15/2026	INV	PD	TREE WORK
INVOICE:241826		CHECKDATE:04/15/2026								
191650		03/23/2026	AP342	180949	2,760.00	2,760.00	04/15/2026	INV	PD	TREE WORK
INVOICE:241827		CHECKDATE:04/15/2026								
191651		03/25/2026	AP342	180949	2,760.00	2,760.00	04/15/2026	INV	PD	TREE WORK
INVOICE:241828		CHECKDATE:04/15/2026								
191652		03/24/2026	AP342	180949	2,760.00	2,760.00	04/15/2026	INV	PD	TREE WORK
INVOICE:241829		CHECKDATE:04/15/2026								
191653		03/17/2026	AP342	180949	5,520.00	5,520.00	04/15/2026	INV	PD	TREE WORK: SI
INVOICE:241830		CHECKDATE:04/15/2026								
191663		03/10/2026	AP342	180949	2,852.00	2,852.00	04/15/2026	INV	PD	TREE WORK
INVOICE:241889		CHECKDATE:04/15/2026								
					82,836.00					
6886 WHITE CAP SUPPLY HOLDINGS II, LLC										
191665		03/25/2026	AP342	180950	32.45	32.45	04/15/2026	INV	PD	CONSTRUCTION
INVOICE:50036012091		CHECKDATE:04/15/2026								
191666		04/01/2026	AP342	180950	444.26	444.26	04/15/2026	INV	PD	CONSTRUCTION
INVOICE:50036111026		CHECKDATE:04/15/2026								
					476.71					
1677 WITTMAN ENTERPRISES, LLC										
191667		03/31/2026	AP342	180951	13,680.00	13,680.00	04/15/2026	INV	PD	EMS BILLING S
INVOICE:WITT-000281		CHECKDATE:04/15/2026								
439 INVOICES					4,099,541.69					

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

CITY OF SAN MARCOS
APPROVED BY: Jeffrey Jorgenson

Digitally signed by Jeffrey Jorgenson
Date: 2026.04.20 12:26:54 -07'00'

CITY OF SAN MARCOS

VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
5944 GAFCON PM-CM, LLC										
191340	26000206	03/12/2026	CIP342	180843	860.88	860.88	04/08/2026	INV	PD	TO 22 - DBE A
INVOICE:53785		CHECKDATE:04/08/2026								
191481	24000260	03/12/2026	CIP342	180952	341.20	341.20	04/15/2026	INV	PD	DBE AND LABOR
INVOICE:52795		CHECKDATE:04/15/2026								
7220 NEAL ALAGIA										
191480		04/01/2026	CIP342	180953	3,000.00	3,000.00	04/15/2026	INV	PD	ELECTRICAL EN
INVOICE:0000631		CHECKDATE:04/15/2026								
6924 CH COURT TECH, INC.										
191562		12/08/2025	CIP342	180954	6,522.40	6,196.28	04/15/2026	INV	PD	PICKLEBALL CO
INVOICE:7649		CHECKDATE:04/15/2026								
7885 COASTAL POOL CONSTRUCTION INC										
191563		03/30/2026	CIP342	180955	26,534.00	25,207.30	04/15/2026	INV	PD	WOODLAND PARK
INVOICE:2		CHECKDATE:04/15/2026								
7891 COX CONSTRUCTION CO										
191564		03/25/2026	CIP342	180956	12,000.00	12,000.00	04/15/2026	INV	PD	STIPEND - PRO
INVOICE:1100		CHECKDATE:04/15/2026								
7555 MOORE IACOFANO GOLTSMAN, INC.										
191482		01/27/2026	CIP342	180957	33,130.70	33,130.70	04/15/2026	INV	PD	SAN MARCOS CR
INVOICE:0095000		CHECKDATE:04/15/2026								
7759 R.E. SCHULTZ CONSTRUCTION, INC.										
191483		03/05/2026	CIP342	180958	38,964.01	37,015.81	04/15/2026	INV	PD	PK008 RICHMAR
INVOICE:5206		CHECKDATE:04/15/2026								
8 INVOICES					121,353.19					

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

CITY OF SAN MARCOS
APPROVED BY: Jeffrey Jorgenson

Digitally signed by Jeffrey Jorgenson
Date: 2026.04.20 12:26:39 -07'00'

CITY OF SAN MARCOS

VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
4403 SOUTHERN COUNTIES LUBRICANTS, LLC										
191673		03/31/2026	WIRE342	285	1,366.72	1,366.72	04/15/2026	DIR	PD	GASOLINE
INVOICE:547382		CHECKDATE:04/15/2026								
191671		03/24/2026	WIRE342	285	17,853.20	17,853.20	04/15/2026	DIR	PD	UNLEADED FUEL
INVOICE:896702		CHECKDATE:04/15/2026								
191672		03/24/2026	WIRE342	285	23,638.08	23,638.08	04/15/2026	DIR	PD	DIESEL FUEL:
INVOICE:896706		CHECKDATE:04/15/2026								
191674		04/01/2026	WIRE342	285	6.76	6.76	04/15/2026	DIR	PD	DIESEL FUEL:
INVOICE:896758		CHECKDATE:04/15/2026								
191675		04/01/2026	WIRE342	285	1,942.46	1,942.46	04/15/2026	DIR	PD	DIESEL FUEL:
INVOICE:896762		CHECKDATE:04/15/2026								
191676		04/01/2026	WIRE342	285	47.32	47.32	04/15/2026	DIR	PD	DIESEL FUEL:
INVOICE:896763		CHECKDATE:04/15/2026								
191677		04/01/2026	WIRE342	285	8.11	8.11	04/15/2026	DIR	PD	DIESEL FUEL:
INVOICE:896764		CHECKDATE:04/15/2026								
					44,862.65					
7 INVOICES					44,862.65					

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

CITY OF SAN MARCOS
APPROVED BY: Jeffrey Jorgenson

Digitally signed by Jeffrey Jorgenson
Date: 2026.04.20 12:26:19 -07'00'

CITY OF SAN MARCOS

VENDOR INVOICE LIST

DOCUMENT	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
6252 EIDE BAILLY LLP										
191670		03/26/2026	RDA342	180959	609.57	609.57	04/15/2026	INV	PD	RDA CITY ACCO
INVOICE:EI02027725RDA		CHECKDATE:04/15/2026								
		1 INVOICES			609.57					

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

CITY OF SAN MARCOS
APPROVED BY: Jeffrey Jorgenson

Digitally signed by Jeffrey Jorgenson
Date: 2026.04.20 12:26:04 -07'00'

File #:26-2849

MEETING DATE:
April 28, 2026

SUBJECT:

RESOLUTION NO. 2026-9571 - 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.

Relevant Council Strategic Theme
Planning for the Future
Good Governance

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. Many of these bills were “spot bills,” meaning that they only contain legislative intent, and are starting to be amended. The deadline for policy committees to hear bills introduced in the first house is April 24, 2026. 2026 is also an election year, and the final year in Governor Newsom’s term.

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.

Bill No.	Author	Title	Position
AB 2596	Gipson	Mobilehome parks: federally approved housing programs: compliance with state and local laws.	Support

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 2596 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 its 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**
AB 2596	Gipson	Mobilehome parks: federally approved housing programs: compliance with state and local laws.	Support

PASSED, APPROVED AND ADOPTED by the City Council of the City of San Marcos at a regular meeting thereof, this 28th day of April, 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

SAN MARCOS
DISCOVER LIFE'S POSSIBILITIES

City Council
CityHall@sanmarcosca.gov

April 28, 2026

The Honorable Matt Haney
Chair, Committee on Housing and Community Development
1020 N Street, Room 156
Sacramento, CA 95814

RE: **AB-2596 Mobilehome parks: federally approved housing programs: compliance with state and local laws- SUPPORT**

Dear Chair Haney,

The City of San respectfully expresses its strong support for Assembly Bill (AB) 2596, which closes a loophole that could strip parks of senior status, convert them to all-age occupancy, and raise rents — putting elderly residents at risk of costly displacement or homelessness. I also want to express the urgent need for this legislation to ensure that senior mobilehome park residents are protected from any potential evictions.

The city of San Marcos is home to several senior mobilehome parks, and converting their parks to all-age occupancy could price them out of their homes.

Currently, some park owners argue that if they fail to meet HOPA age-verification requirements, they are no longer bound by state and local senior zoning protections. This can undermine local senior protections, and incentivize conversion of parks to all-ages models, that can charge higher rents.

Allowing these communities to be displaced through by these park changes would undermine both housing security and the State's broader affordability and equity goals. AB 2596 provides a necessary fix to protect senior mobile home parks. The remedy in AB 2596 protects seniors from economic displacement, preserves local land use authority, reduces unnecessary litigation and closes a loophole that can be exploited by bad actors.

For these reasons, the City of San Marcos supports **AB 2596**.

Sincerely,

Rebecca D. Jones
Mayor

File #:26-2848

MEETING DATE:
April 28, 2026

SUBJECT:

RESOLUTION NO. 2026-9572 - EXPENDITURE OF FUNDS PURSUANT TO COMPENSATION AND REIMBURSEMENT POLICY, EVENT TICKET APPROVAL

Recommendation
ADOPT a resolution approving the expenditure of funds for attendance at events which are in furtherance of a public purpose.

Relevant Council Strategic Theme
Planning for the Future
Good Governance

Introduction
Pursuant to the City of San Marcos Compensation and Reimbursement Policy ("Policy"), City Council Members may receive reimbursement for, or payment of, expenses incurred while performing official duties. Section D of the Policy describes the types of official duties for which reimbursement or payment is authorized which have been determined to be in furtherance of a public purpose in accordance with California Code of Regulations Title 2, §18944.1.

Discussion
The following events are presented for a determination to the effect that attendance would constitute official duties in furtherance of a public purpose, and otherwise meet Policy requirements for City Council approval for distribution of tickets to:

- Mayor Jones and Councilmember LeBlang to attend the San Diego Regional EDC Annual Dinner.
- Councilmember Nunez to attend the League of California Cities - City Leaders Conference
- Michelle Bender, Tina Ray, Sara Trench, Faith Barett, Phil Scollick, Stacy Armacost, Andrea Gonzales to San Marcos Forward

Attendance is deemed to support good governance by fostering and enhancing relations with 501(c)(3) and 501(c)(4) entities.

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

The fiscal impact to the approved Fiscal Year 2025-26 General Fund (Fund 100) budget would be as follows:

- San Diego Regional EDC Annual Dinner. - $237.24 per ticket
- League of California Cities - City Leaders Conference - $650.00 per registrant
- San Marcos Forward Table - $850.00 per table

Attachments

802 Ticket Resolution
San Diego Regional EDC Annual Dinner 802 Form
League of California Cities City Leaders Conference 802 Form
San Marcos Forward 802 Form

Prepared by: Michael Lieberman, Legislative Analyst
Reviewed by: Phil Scollick, City Clerk/Director of Legislative Affairs
Approved by: Michelle Bender, City Manager

Agency Report of:
Ceremonial Role Events and Ticket/Pass Distributions

A Public Document

1. Agency Name

CITY OF SAN MARCOS

Division, Department, or Region *(If Applicable)*

CITY CLERK DEPARTMENT

Designated Agency Contact *(Name,Title)*

PHIL SCOLLICK, CITY CLERK

Area Code/Phone Number	**E-mail**
(760) 744-1050	PSCOLLICK@SAN-MARCOS.NET

Date Stamp

California Form 802

For Official Use Only

☐ **Amendment** *(Must provide explanation in Part 3.)*

Date of Original Filing: _____ *(Month, Day, Year)*

2. Function or Event Information

Does the agency have a ticket policy? Yes ☒ No ☐

Face Value of Each Ticket/Pass $ $237.24

Event Description EDC Annual Dinner *Provide Title/Explanation*

Date(s) 06/04/26 ____/____/____

Ticket(s)/Pass(es) provided by agency? Yes ☒ No ☐

If no: _____ *Name of Source*

Was ticket distribution made at the behest of agency official? No ☒ Yes ☐

If yes: _____ *Official's Name (Last, First)*

3. Recipients

• **Use Section A to identify the agency's department or unit.** • **Use Section B to identify an individual.** • **Use Section C to identify an outside organization.**

A. Name of Agency, Department or Unit	Number of Ticket(s)/ Pass(es)	Describe the public purpose made pursuant to the agency's policy

B. Name of Individual *(Last, First)*	Number of Ticket(s)/ Pass(es)	Identify one of the following:
JONES, REBECCA; LEBLANG, DANIELLE	2	Ceremonial Role ☒ Other ☐ Income ☐ *If checking "Ceremonial Role" or "Other" describe below:* PUBLIC PURPOSE FOR INTERGOVERNMENTAL RELATIONS
	2	Ceremonial Role ☐ Other ☐ Income ☐ *If checking "Ceremonial Role" or "Other" describe below:*

C. Name of Outside Organization (include address and description)	Number of Ticket(s)/ Pass(es)	Describe the public purpose made pursuant to the agency's policy

4. Verification

I have read and understand FPPC Regulations 18944.1 and 18942. I have verified that the distribution set forth above, is in accordance with the requirements.

Signature of Agency Head or Designee	MICHELLE BENDER *Print Name*	CITY MANAGER *Title*	*(Month, Day, Year)*

Comment: _____

Agency Report of:
Ceremonial Role Events and Ticket/Pass Distributions

California Form 802

A Public Document

This form is for use by all state and local government agencies. The form identifies persons that receive admission tickets and passes and describes the public purpose for the distribution. This form was prepared by the Fair Political Practices Commission (FPPC) and is available at www.fppc.ca.gov.

General Information

FPPC Regulation 18944.1 sets out the circumstances under which an agency's distribution of tickets to entertainment events, sporting events, and like occasions would not result in a gift to individuals that attend the function. In general, the agency must adopt a policy which identifies the public purpose served in distributing the admissions. The Form 802 serves to detail each event and the public purpose of each ticket distribution. FPPC Regulation 18942 lists exceptions to reportable gifts, including ceremonial events, when listed on this form.

When the regulation procedures are followed, persons, organizations, or agencies who receive admissions are listed on a Form 802. Agency officials do not report the admissions on the official's Statement of Economic Interests, Form 700, and the value of the admission is not subject to the gift limit.

The Form 802 also informs the public as to whether the admissions were made at the behest of an agency official and whether the behested tickets were provided to an organization or to specific individuals.

Exception

This form is not required for admission provided to a school or university district official, coach, athletic director, or employee to attend an amateur event performed by students of that school or university.

Public Posting

This form must be maintained as a public document. A copy of all forms must be forwarded to the FPPC for posting on its website. E-mail delivery is preferred. E-mail: Form802@fppc.ca.gov; Fax: 916.322.0886; 428 J Street, Suite 620, Sacramento, CA 95814.

Forms must be sent to the FPPC as soon as possible. General business practice is no later than 45 days from the distribution.

A local agency may also also post the forms on its wesbite, but it is not required to do so.

Privacy Information Notice

Information requested by the FPPC is used to administer and enforce the Political Reform Act. Failure to provide information may be a violation subject to administrative, criminal, or civil penalties. All reports are public records available for inspection and reproduction. Direct questions to FPPC's General Counsel.

Instructions

Part 1. Agency Identification:

List the agency's name. Provide a designated agency contact person, their phone number, and e-mail address. Mark the amendment box if changing any information on a previously filed form and include the date of the original filing.

Part 2. Function or Event Information:

Confirm that your agency has a policy for ticket distribution. Unless the the ceremonial role or income box in Part 3, Section B, is marked, this form is only applicable if your agency has a policy.

Complete all of the other required fields that identify the ticket value, description of event, date(s) and whether the ticket was provided by the agency or an outside source. If an agency official behests the tickets, the official's name is also required. Use the comment field or an attachment to explain in full.

Part 3. Ticket Recipients:

This part identifies who uses the tickets. The identification requirements vary depending upon who received the tickets and are categorized into three sections. Each section must list the number of tickets received. Use the comment field or an attachment to explain in full.

Section A. Report tickets distributed to agency staff, other than an elected official or governing board member, pursuant to the agency's policy. It is not necessary to list each employee's name, but identify the unit/department for which the employee works. The agency must describe the public purpose associated with the ticket distribution. A reference to the policy is permissible.

Section B. Report: 1) any agency official who performs a ceremonial role; 2) any agency official who reports the value as income; or 3) tickets used by elected officals and governing board members (including those distributed pursuant to the agency's policy).

Section C. Report tickets provided to an organization. The organization's name, an address (website url is permissible), and a brief description of the public purpose are required.

Agency Report of:
Ceremonial Role Events and Ticket/Pass Distributions
Continuation Sheet

California Form 802

A Public Document

Agency Name

CITY OF SAN MARCOS

3. Recipients

● **Use Section A to identify the agency's department or unit.** ● **Use Section B to identify an individual.** ● **Use Section C to identify an outside organization.**

A. Name of Agency, Department or Unit	Number of Ticket(s)/ Pass(es)	Describe the public purpose made pursuant to the agency's policy

B. Name of Individual *(Last, First)*	Number of Ticket(s)/ Pass(es)	Identify one of the following:
	1	Ceremonial Role ☐ Other ☐ Income ☐ *If checking "Ceremonial Role" or "Other" describe below:*
	1	Ceremonial Role ☐ Other ☐ Income ☐ *If checking "Ceremonial Role" or "Other" describe below:*
	1	Ceremonial Role ☐ Other ☐ Income ☐ *If checking "Ceremonial Role" or "Other" describe below:*
		Ceremonial Role ☐ Other ☐ Income ☐ *If checking "Ceremonial Role" or "Other" describe below:*

C. Name of Outside Organization (include address and description)	Number of Ticket(s)/ Pass(es)	Describe the public purpose made pursuant to the agency's policy

Agency Report of:
Ceremonial Role Events and Ticket/Pass Distributions

A Public Document

1. Agency Name

CITY OF SAN MARCOS

Division, Department, or Region *(If Applicable)*

CITY CLERK DEPARTMENT

Designated Agency Contact *(Name, Title)*

PHIL SCOLLICK, CITY CLERK

Area Code/Phone Number	E-mail
(760) 744-1050	PSCOLLICK@SAN-MARCOS.NET

Date Stamp

California Form 802

For Official Use Only

☐ **Amendment** *(Must provide explanation in Part 3.)*

Date of Original Filing: _____ *(Month, Day, Year)*

2. Function or Event Information

Does the agency have a ticket policy? Yes ☒ No ☐

Face Value of Each Ticket/Pass: $650.00

Event Description: Cal Cities City Leaders Conference *(Provide Title/Explanation)*

$ Date(s): 04 / 22 / 26 — 04 / 24 / 26

Ticket(s)/Pass(es) provided by agency? Yes ☒ No ☐

If no: _____ *(Name of Source)*

Was ticket distribution made at the behest of agency official? No ☒ Yes ☐

If yes: _____ *(Official's Name (Last, First))*

3. Recipients

• **Use Section A to identify the agency's department or unit.** • **Use Section B to identify an individual.** • **Use Section C to identify an outside organization.**

A. Name of Agency, Department or Unit	Number of Ticket(s)/ Pass(es)	Describe the public purpose made pursuant to the agency's policy

B. Name of Individual *(Last, First)*	Number of Ticket(s)/ Pass(es)	Identify one of the following:
Nunez, Maria	1	Ceremonial Role ☒ Other ☐ Income ☐ *If checking "Ceremonial Role" or "Other" describe below:* PUBLIC PURPOSE FOR INTERGOVERNMENTAL RELATIONS
		Ceremonial Role ☐ Other ☐ Income ☐ *If checking "Ceremonial Role" or "Other" describe below:*

C. Name of Outside Organization (include address and description)	Number of Ticket(s)/ Pass(es)	Describe the public purpose made pursuant to the agency's policy

4. Verification

I have read and understand FPPC Regulations 18944.1 and 18942. I have verified that the distribution set forth above, is in accordance with the requirements.

Signature of Agency Head or Designee	Print Name	Title	(Month, Day, Year)
	MICHELLE BENDER	CITY MANAGER	

Comment: _____

Agency Report of:
Ceremonial Role Events and Ticket/Pass Distributions

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Instructions

Part 1. Agency Identification:

List the agency's name. Provide a designated agency contact person, their phone number, and e-mail address. Mark the amendment box if changing any information on a previously filed form and include the date of the original filing.

Part 2. Function or Event Information:

Confirm that your agency has a policy for ticket distribution. Unless the the ceremonial role or income box in Part 3, Section B, is marked, this form is only applicable if your agency has a policy.

Complete all of the other required fields that identify the ticket value, description of event, date(s) and whether the ticket was provided by the agency or an outside source. If an agency official behests the tickets, the official's name is also required. Use the comment field or an attachment to explain in full.

Part 3. Ticket Recipients:

This part identifies who uses the tickets. The identification requirements vary depending upon who received the tickets and are categorized into three sections. Each section must list the number of tickets received. Use the comment field or an attachment to explain in full.

Section A. Report tickets distributed to agency staff, other than an elected official or governing board member, pursuant to the agency's policy. It is not necessary to list each employee's name, but identify the unit/department for which the employee works. The agency must describe the public purpose associated with the ticket distribution. A reference to the policy is permissible.

Section B. Report: 1) any agency official who performs a ceremonial role; 2) any agency official who reports the value as income; or 3) tickets used by elected officals and governing board members (including those distributed pursuant to the agency's policy).

Section C. Report tickets provided to an organization. The organization's name, an address (website url is permissible), and a brief description of the public purpose are required.

Agency Report of:
Ceremonial Role Events and Ticket/Pass Distributions
Continuation Sheet

California Form 802

A Public Document

Agency Name

CITY OF SAN MARCOS

3. Recipients

● **Use Section A to identify the agency's department or unit.** ● **Use Section B to identify an individual.** ● **Use Section C to identify an outside organization.**

A. Name of Agency, Department or Unit	Number of Ticket(s)/ Pass(es)	Describe the public purpose made pursuant to the agency's policy

B. Name of Individual *(Last, First)*	Number of Ticket(s)/ Pass(es)	Identify one of the following:
	1	Ceremonial Role ☐ Other ☐ Income ☐ *If checking "Ceremonial Role" or "Other" describe below:*
	1	Ceremonial Role ☐ Other ☐ Income ☐ *If checking "Ceremonial Role" or "Other" describe below:*
	1	Ceremonial Role ☐ Other ☐ Income ☐ *If checking "Ceremonial Role" or "Other" describe below:*
		Ceremonial Role ☐ Other ☐ Income ☐ *If checking "Ceremonial Role" or "Other" describe below:*

C. Name of Outside Organization (include address and description)	Number of Ticket(s)/ Pass(es)	Describe the public purpose made pursuant to the agency's policy

RESOLUTION NO. 2026-xxxx

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS, CALIFORNIA, APPROVING THE EXPENDITURE OF FUNDS FOR EVENT TICKETS PURSUANT TO THE COMPENSATION AND REIMBURSEMENT POLICY

WHEREAS, the Compensation and Reimbursement Policy ("Policy") of the City of San Marcos ("City") provides that the City Council may approve payment for or reimbursement of expenses of officials for the performance of official duties; and

WHEREAS, the City Council has reviewed the events listed below for compliance with the regulations and the Policy, and hereby finds that said events are in compliance therewith.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of San Marcos finds that the attendance of Mayor Jones and Councilmember LeBlang at the San Diego Regional EDC's Annual Dinner; Councilmember Nunez at the League of California Cities City Leaders Conference, Michelle Bender, Tina Ray, Sara Trench, Faith Barett, Phil Scollick, Stacy Armacost and Andrea Gonzales to San Marcos Forward; are within the requirements of the policy and regulations, and costs associated with such attendance are hereby approved for payment by the City, inasmuch as attendance is deemed to support and enhance relations with 501(c)(3) and 501(c)(4) entities, and involves significant regional benefit and public purpose.

PASSED, APPROVED AND ADOPTED by the City Council of the City of San Marcos at a regular meeting thereof, this 28th day of April, 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

Agency Report of:
Ceremonial Role Events and Ticket/Pass Distributions

A Public Document

1. Agency Name

CITY OF SAN MARCOS

Division, Department, or Region *(If Applicable)*

CITY CLERK DEPARTMENT

Designated Agency Contact *(Name,Title)*

PHIL SCOLLICK, CITY CLERK

Area Code/Phone Number	**E-mail**
(760) 744-1050	PSCOLLICK@SAN-MARCOS.NET

Date Stamp

California Form 802

For Official Use Only

☐ **Amendment** *(Must provide explanation in Part 3.)*

Date of Original Filing: _____ *(Month, Day, Year)*

2. Function or Event Information

Does the agency have a ticket policy? Yes ☒ No ☐

Face Value of Each Ticket/Pass $850.00

Event Description San Marcos Forward *Provide Title/Explanation*

$ Date(s) 04 / 22 / 26 ____/____/____

Ticket(s)/Pass(es) provided by agency? Yes ☒ No ☐

If no: _____ *Name of Source*

Was ticket distribution made at the behest of agency official? No ☒ Yes ☐

If yes: _____ *Official's Name (Last, First)*

3. Recipients

• **Use Section A to identify the agency's department or unit.** • **Use Section B to identify an individual.** • **Use Section C to identify an outside organization.**

A. Name of Agency, Department or Unit	Number of Ticket(s)/ Pass(es)	Describe the public purpose made pursuant to the agency's policy

B. Name of Individual *(Last, First)*	Number of Ticket(s)/ Pass(es)	Identify one of the following:
Bender, Michelle/Ray, Tina/Trench, Sara/ Barett, Faith/Scollick, Phil/Armacost, Stacy/ Gonzales, Andrea	1	Ceremonial Role ☐ Other ☒ Income ☐ *If checking "Ceremonial Role" or "Other" describe below:* PUBLIC PURPOSE FOR INTERGOVERNMENTAL RELATIONS
		Ceremonial Role ☐ Other ☐ Income ☐ *If checking "Ceremonial Role" or "Other" describe below:*

C. Name of Outside Organization (include address and description)	Number of Ticket(s)/ Pass(es)	Describe the public purpose made pursuant to the agency's policy

4. Verification

I have read and understand FPPC Regulations 18944.1 and 18942. I have verified that the distribution set forth above, is in accordance with the requirements.

Signature of Agency Head or Designee	MICHELLE BENDER *Print Name*	CITY MANAGER *Title*	*(Month, Day, Year)*

Comment: _____

Agency Report of:
Ceremonial Role Events and Ticket/Pass Distributions

California Form 802

A Public Document

This form is for use by all state and local government agencies. The form identifies persons that receive admission tickets and passes and describes the public purpose for the distribution. This form was prepared by the Fair Political Practices Commission (FPPC) and is available at www.fppc.ca.gov.

General Information

FPPC Regulation 18944.1 sets out the circumstances under which an agency's distribution of tickets to entertainment events, sporting events, and like occasions would not result in a gift to individuals that attend the function. In general, the agency must adopt a policy which identifies the public purpose served in distributing the admissions. The Form 802 serves to detail each event and the public purpose of each ticket distribution. FPPC Regulation 18942 lists exceptions to reportable gifts, including ceremonial events, when listed on this form.

When the regulation procedures are followed, persons, organizations, or agencies who receive admissions are listed on a Form 802. Agency officials do not report the admissions on the official's Statement of Economic Interests, Form 700, and the value of the admission is not subject to the gift limit.

The Form 802 also informs the public as to whether the admissions were made at the behest of an agency official and whether the behested tickets were provided to an organization or to specific individuals.

Exception

This form is not required for admission provided to a school or university district official, coach, athletic director, or employee to attend an amateur event performed by students of that school or university.

Public Posting

This form must be maintained as a public document. A copy of all forms must be forwarded to the FPPC for posting on its website. E-mail delivery is preferred. E-mail: Form802@fppc.ca.gov; Fax: 916.322.0886; 428 J Street, Suite 620, Sacramento, CA 95814.

Forms must be sent to the FPPC as soon as possible. General business practice is no later than 45 days from the distribution.

A local agency may also also post the forms on its wesbite, but it is not required to do so.

Privacy Information Notice

Information requested by the FPPC is used to administer and enforce the Political Reform Act. Failure to provide information may be a violation subject to administrative, criminal, or civil penalties. All reports are public records available for inspection and reproduction. Direct questions to FPPC's General Counsel.

Instructions

Part 1. Agency Identification:

List the agency's name. Provide a designated agency contact person, their phone number, and e-mail address. Mark the amendment box if changing any information on a previously filed form and include the date of the original filing.

Part 2. Function or Event Information:

Confirm that your agency has a policy for ticket distribution. Unless the the ceremonial role or income box in Part 3, Section B, is marked, this form is only applicable if your agency has a policy.

Complete all of the other required fields that identify the ticket value, description of event, date(s) and whether the ticket was provided by the agency or an outside source. If an agency official behests the tickets, the official's name is also required. Use the comment field or an attachment to explain in full.

Part 3. Ticket Recipients:

This part identifies who uses the tickets. The identification requirements vary depending upon who received the tickets and are categorized into three sections. Each section must list the number of tickets received. Use the comment field or an attachment to explain in full.

Section A. Report tickets distributed to agency staff, other than an elected official or governing board member, pursuant to the agency's policy. It is not necessary to list each employee's name, but identify the unit/department for which the employee works. The agency must describe the public purpose associated with the ticket distribution. A reference to the policy is permissible.

Section B. Report: 1) any agency official who performs a ceremonial role; 2) any agency official who reports the value as income; or 3) tickets used by elected officals and governing board members (including those distributed pursuant to the agency's policy).

Section C. Report tickets provided to an organization. The organization's name, an address (website url is permissible), and a brief description of the public purpose are required.

Agency Report of:
Ceremonial Role Events and Ticket/Pass Distributions
Continuation Sheet

California Form 802

A Public Document

Agency Name

CITY OF SAN MARCOS

3. Recipients

- **Use Section A to identify the agency's department or unit.**
- **Use Section B to identify an individual.**
- **Use Section C to identify an outside organization.**

A. Name of Agency, Department or Unit	Number of Ticket(s)/ Pass(es)	Describe the public purpose made pursuant to the agency's policy

B. Name of Individual *(Last, First)*	Number of Ticket(s)/ Pass(es)	Identify one of the following:
	1	Ceremonial Role ☐ Other ☐ Income ☐ *If checking "Ceremonial Role" or "Other" describe below:*
	1	Ceremonial Role ☐ Other ☐ Income ☐ *If checking "Ceremonial Role" or "Other" describe below:*
	1	Ceremonial Role ☐ Other ☐ Income ☐ *If checking "Ceremonial Role" or "Other" describe below:*
		Ceremonial Role ☐ Other ☐ Income ☐ *If checking "Ceremonial Role" or "Other" describe below:*

C. Name of Outside Organization (include address and description)	Number of Ticket(s)/ Pass(es)	Describe the public purpose made pursuant to the agency's policy

File #:26-2852

MEETING DATE:
APRIL 28, 2026

SUBJECT:

DECLARE VACANCIES ON VARIOUS BOARDS, COMMITTEES AND COMMISSIONS

Recommendation
APPROVE 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.

Board or Commission Action
Not applicable

Relevant Council Strategic Theme
Good Governance

Introduction
The City Council has established boards and commissions to assist with various functions of the City which makes decisions and/or recommendations to the City Council. These boards and commissions consist of individuals who meet certain criteria outlined in bylaws, the Municipal Code and/or resolution. The City Council has the opportunity every year to review the vacant and expiring positions. As part of the annual board and commission appointment process, the City enables and ensures all citizens of the City, pursuant to the Maddy Act (Act), contained in Government Code sections 54970, et seq., have equal access to specific and current information about the many local regulating and advisory boards, commissions, and committees. The Act includes that citizens shall have equal opportunity to be informed of vacancies which shall occur, so that they may pursue the opportunity to participate in and contribute to the operations of local government by serving on such boards, commission, and committees.

Discussion
In compliance with the Act, the noted vacancies below will be posted on the City's website with application forms made available in the City Clerk's Office and online. The application period will be from Wednesday, April 29, 2026, to Friday, June 12, 2026, at 5:00 p.m.; Applications will then be reviewed by the City Clerk's Office to ensure that they meet eligibility requirements set forth according to each commission's or committee's governing documents. Applicants qualifying for service will be invited to attend the June 23, 2026 City Council meeting where they will be interviewed and provided the opportunity to express their qualifications

for the position. The City Council will then nominate and vote on individuals to fill each vacancy.

The following is a list of scheduled and unscheduled vacancies and terms:

Budget Review Committee: (3 Year Term)	
Name	Term Expiration
Joanne Harris-Malone	06/30/2026
James Knowlton	06/30/2026
Benjamin P. Barlow (Alternate)	06/30/2026

San Marcos Community Foundation: (2 Year Term)	
Name	Term Expiration
Jennifer Ho (resigned)	12/31/2026

Youth Commission: (3 Year Term)	
Name	Term Expiration
Reid Emoto-Garay	06/30/2026
Savera Sekhon	06/30/2026
Harshini Subramanian	06/30/2026
Siddharth Subramanian	06/30/2026

Fiscal Impact
There is no fiscal impact associated with approving this report.

Attachments
Vacancy Notice

Prepared by: Micki Olinger Chavez, Deputy City Clerk
Reviewed by: Phil Scollick, City Clerk
Approved by: Michelle Bender, City Manager

SAN MARCOS
DISCOVER LIFE'S POSSIBILITIES

COMMISSION VACANCY NOTICE

The City of San Marcos is accepting applications for appointment by the City Council to the following Commissions and Boards:

Commission/Committee/Board	Term (Years)	Vacancies
Budget Review Committee	3	2 Regular, 1 Alternate
San Marcos Community Foundation	2	1 Regular
Youth Commission	3	4 Regular

Qualifications include residence within the City of San Marcos and qualified electors of the city. Appointments are made by the Mayor with consent from the City Council for the following Commissions: Parks and Recreation, Youth, Traffic, Planning and Community Foundation. Budget Review Committee and Climate Action Plan Implementation Working Group are appointed by the City Council. For more detailed information and qualification requirements, please see the applicable commission, committee or board webpage**.**

Submittal Deadline: Friday, June 12, 2026, by 5:00 p.m.

Information: Detailed information and qualification requirements can be found on our website: Commissions-Boards-Committees Information

Application: Fill out and submit an online application - Commission Application

Appointment Date: **Appointments will be made at the Tuesday, June 23, 2026, City Council Meeting at 6 p.m.**

Contact the City Clerk's Office at (760) 744-1050, Ext. 3186 or cityclerk@sanmarcosca.gov with any questions.

File #:TMP-2422

MEETING DATE:
April 28, 2026

SUBJECT:

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)

Recommendation
ADOPT 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.

APPROVE a transfer of up to $275,000 from the City Infrastructure Replacement/Rehabilitation Fund (604) to the Facilities Replacement/Rehabilitation Fund (603).

Board or Commission Action
Not Applicable

Relevant Council Strategic Theme
Safe and Well-Maintained Public Facilities
Parks and Recreation Quality of Life
Good Governance

Executive Summary
Corky Smith Gym, located at 274 Pico Avenue, is a critical recreational facility that supports community programs, events, and daily public use. The central chiller plant/HVAC system associated with this site also provides heating and cooling to the adjacent Boys & Girls Club facility.

The existing shared HVAC system has reached the end of its service life and is experiencing declining performance, increased maintenance demands, and reduced reliability. Replacement of this system is necessary to maintain occupant comfort, improve energy efficiency, and support continued operation of both facilities.

Approval of this resolution will authorize the procurement of long-lead HVAC equipment for the project, securing critical components in advance of installation. This proactive approach will reduce project delays, mitigate cost escalation risks, and position the City to efficiently complete future construction phases while safeguarding essential City infrastructure serving multiple community facilities.

Discussion
Corky Smith Gym is a key City facility that supports recreational programming, community events, and daily public use. The central chiller plant/HVAC system serving this site also provides heating and cooling to the adjacent Boys & Girls Club facility. The existing system has reached the end of its service life and is experiencing reduced efficiency, reliability concerns, and increased maintenance demands. Failure of the system could result in service disruptions, reduced occupant comfort, and increased repair costs affecting both facilities.

The Public Works Department evaluated procurement options and determined that utilizing the OMNIA Partners Cooperative Purchasing Program provides the most efficient and cost-effective method for acquiring long-lead HVAC equipment. The cooperative contract for HVAC Products, Installation, Labor Based Solutions, and Related Products and Services (Contract No. 3341) was competitively solicited and awarded by Racine County, Wisconsin, with a term of September 1, 2022 through August 31, 2027. The contract includes cooperative purchasing provisions allowing use by participating public agencies.

In accordance with San Marcos Municipal Code Section 2.30.110 (Cooperative Purchasing, Piggyback Procurement), the City is authorized to utilize the results of this competitive solicitation in lieu of conducting its own separate solicitation.

In order to fund the project, staff is also proposing a transfer of funds from the City's Infrastructure Replacement/Rehabilitation Fund (604) to the City's Facilities Replacement/Rehabilitation Fund (603) in the amount of up to $275,000. The transfer will be from project savings for projects budgeted in fund 604 during Fiscal Year 2025-26 and will have no impact to projects budgeted in fund 604.

Staff recommends that the City Council approve the purchase of HVAC equipment from Trane U.S. Inc. in an amount not to exceed $1,275,000, approve the related fund transfer, and authorize the City Manager to execute all necessary agreements. This action will secure critical long-lead equipment, reduce cost escalation risk, and support timely completion of future project phases for the shared HVAC system serving Corky Smith Gym and the Boys & Girls Club.

Environmental Review
The proposed contracts do not have the potential to cause either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment; they therefore do not constitute a "project" as defined by Public Resources Section 21065, and are exempt from CEQA or other environmental review pursuant to CEQA Guidelines section 15061(b)(3).

Fiscal Impact
Approval of the resolution would award a contract in an amount not to exceed $1,275,000 to Trane U.S., Inc.

Approval of the resolution would also authorize a transfer of up to $275,000 in budget savings from the City's Infrastructure Replacement/Rehabilitation Fund (Fund 604) to the City's Facilities Replacement/Rehabilitation Fund (Fund 603). However, the action does not result in a change to the City's overall FY 2025-26 contributions to the City Infrastructure Rehab and Replacement Funds (Funds 602-604). This contract does not commit the City to any future expenditures beyond this authorization.

Attachment(s)
Resolution

Prepared by: Chris Lorentzen, Senior Public Works Coordinator
Submitted by: Chris Lorentzen, Senior Public Works Coordinator
Reviewed by: Tim Selke, Director of Public Works
Approved by: Michelle Bender, City Manager

RESOLUTION NO. 2026-XXXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS AWARDING A CONTRACT TO TRANE U.S. INC. FOR HVAC EQUIPMENT PROCUREMENT FOR THE CORKY SMITH GYM HVAC UPGRADES PROJECT, WHICH SERVES BOTH CORKY SMITH GYM AND THE BOYS & GIRLS CLUB, APPROVING A RELATED FUNDS TRANSFER, AND DELEGATING AUTHORITY TO THE CITY MANAGER TO NEGOTIATE, FINALIZE, AND EXECUTE THE CONTRACT AND ALL RELATED DOCUMENTS.

WHEREAS, the City desires to procure HVAC equipment for the Corky Smith Gym HVAC Upgrades Project, located at 274 Pico Avenue, including all associated equipment, controls, and related components, for the shared HVAC system serving both Corky Smith Gym and the Boys & Girls Club; and

WHEREAS, in conformance with Section 2.30.110 of the San Marcos Municipal Code (Cooperative Purchasing, Piggyback Procurement), and as a participating agency of the OMNIA Cooperative Purchasing Program, staff evaluated options 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, and determined that Trane U.S. Inc. represents the most efficient and cost-effective approach; and

WHEREAS, the total contract amount is not to exceed $1,275,000. Of this amount, $1,000,000 is available in the Facilities Replacement/Rehabilitation Fund (603), and a transfer of up to $275,000 from the City Infrastructure Replacement/Rehabilitation Fund (604) to the Facilities Replacement/Rehabilitation Fund (603) is required to fully fund the project in Fiscal Year 2025–2026; and

WHEREAS, staff has recommended that the City Council approve the award of a contract with Trane U.S. Inc. for HVAC equipment procurement in an amount not to exceed $1,275,000, approve the related transfer of funds, and authorize the City Manager to negotiate, finalize, and execute said contract and any related documents.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of San Marcos does hereby:

1. Approve the award of a contract with Trane U.S. Inc. in an amount not to exceed $1,275,000, and delegate authority to the City Manager to negotiate, finalize, and execute the contract and related documents.
2. Approve the transfer of up to $275,000 from the City Infrastructure Replacement/Rehabilitation Fund (604) to the Facilities Replacement/Rehabilitation Fund (603).

PASSED, APPROVED, and ADOPTED by the City Council of the City of San Marcos, California, this 28th day of April 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

File #:TMP-2424

MEETING DATE:
APRIL 28, 2026

SUBJECT:

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

Recommendation
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.

Board or Commission Action
Not Applicable

Relevant Council Strategic Theme
Good Governance

Relevant Department Goal
Not Applicable

Executive Summary
The City of San Marcos owns and operates the City Hall building, which includes public City spaces such as the Council Chambers and City Staff spaces on the first and second floor. The City also leases the remaining space not utilized for public City business to various tenants. Tenant-leased spaces include the entire third and fourth floor, as well as parts of the first and second floors. The leased portions is part of the City's revenue-generating Enterprise Real Estate Portfolio, which contributes non-tax revenue towards the City's General Fund. As part of upkeep and maintenance duties of being a commercial real estate operator, improvements are proposed for City Hall common areas, including the public ground floor lobby, hallways and corridors, restrooms, elevator lobbies, and other areas utilized by tenants, visitors, and members of the public. As part of the updates to the common areas, architectural assisted services are needed to ensure the work is completed in-line with the approved concepts. This work includes construction drawings, permit processing coordination, public bid support as needed, and construction administration to assist with oversight of the work and ensure successful delivery of completed work within approved budgets and according to specified architectural plans. The architectural assisted services are in the FY 2025-26 Annual Operations & Capital Improvement Program Budget Real Property Management Fund. The refresh of common areas will maintain marketability of the spaces and also satisfy the City's responsibility as landlord to address aging infrastructure and accessibility, as well as maintain common areas in good condition. Furthermore, a large portion of the costs will be recovered

by tenants via common area maintenance (CAM) charges according to the terms of their respective leases.

On behalf of the City, the City's real property management consultant initiated a request for proposal (RFP) for the architectural assisted services work related to the City Hall common area refresh project on March 12, 2026, which resulted in one bid from Safdie Rabines Architects.

Staff reviewed the proposal and determined it satisfied the project needs. Staff now seeks City Council approval to award the contract to Safdie Rabines Architects for architectural assisted services relating to the City Hall common area upgrades, and to authorize the City Manager to negotiate, finalize, and execute contract documents.

Discussion

The City operates a real estate portfolio as part of the fulfillment of Section 203 of the San Marcos Charter, which emphasizes enterprise activities designed to produce non-tax revenue sources. The City leases out portions of floor 1 and 2, and the entirety of floor 3 and 4 of the City Hall building, the proceeds from which contributes revenue towards the City's General Fund each year. As a commercial real estate operator, the City is required to maintain the buildings and common spaces patroned by tenants and customers for safety, aesthetic, and legal purposes.

Design of the City Hall common areas has been initiated, which includes the public ground floor lobby, hallways, corridors, restrooms, elevator lobbies, and other spaces that are publicly available to tenants, visitors, and members of the public. Due to the nature of the associated common area update projects, architectural assisted services are needed to ensure all projects are delivered to specification, which will help ensure the projects are completed on-time and within approved budgets. These services will include delivery of construction drawings, permit processing and coordination, construction administration, bid support as needed for components of projects required to go to public bid, and review of mechanical, electrical and plumbing (MEP) plans to ensure compliance with specified plans. A request for proposal (RFP) was issued on March 12, 2026 for architectural assisted services. The request for proposal was advertised by IDS Real Estate, as the City's real property management consultant, on behalf of the City. Subsequently, one bid was received as a result of the request for proposal from Safdie Rabines architects. The proposal received by Safdie Rabines architects was determined to suit the needs of the project and was deemed to be a qualified proposal.

The proposal outlined the work needed, which includes construction drawings, permit processing coordination, public bid support as needed, and construction administration to assist with oversight of the work and ensure successful delivery of completed work within approved budgets and according to specified architectural plans. The work will fulfill requirements of the City as the landlord to maintain common areas in a condition that is well-maintained, safe, accessible, and in a condition that ensures marketability of tenant spaces for tenants who conduct their business in the building.

The FY 2025-26 budget for the project is sufficient to cover the proposed contract with Safdie Rabines Architects, as well potential change orders, additional support work, labor compliance, and other project-related items. Staff reviewed the proposal for the project and seeks City Council approval to award the architectural assisted services contract to Safdie Rabines architects in the amount of $264,760, and to authorize the City Manager to negotiate, finalize, and execute an agreement with Safdie Rabines Architects.

Environmental Review

Not applicable.

Fiscal Impact
The funding for the service is budgeted in the Fiscal Year 2025-26 Adopted Annual Operations & Capital Improvement Program Budget as building improvement costs in the Real Property Management Fund (605). The contract award does not result in a change to the overall Real Property Management Fund Budget.

Attachment(s)
Resolution

Prepared by: Janet Brotherton, Budget and Analysis Manager
Submitted by: Donna Apar, Finance Director
Reviewed by: Donna Apar, Finance Director
Approved by: Michelle Bender, City Manager

RESOLUTION NO. 2026-XXXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS 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.

WHEREAS, the City is required to maintain facilities in safe, good and accessible condition as a commercial real estate landlord of the City of San Marcos City Hall building; and

WHEREAS, City Staff has determined a refresh of common areas is required in the City Hall building, which is utilized by City Staff, commercial tenants, and visitors of the building; and

WHEREAS, as part of the common areas refresh, architectural assisted services are needed to ensure the work is done in line with approved plans and within approved budgets; and

WHEREAS, The Fiscal Year 2025-26 Adopted Annual Operations and Capital Improvement Program Budget includes the associated architectural-assisted services within the Real Property Management fund (605); and

WHEREAS, IDS Real Estate Group, acting in its capacity as the City's real property management consultant and on the City's behalf, has publicly advertised a request for proposal yielding one response; and

WHEREAS, the proposal from Safdie Rabines Architects has been reviewed by IDS Real Estate Group on behalf of the City and by City staff, and has been determined to meet the needs of the architectural assisted services work.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of San Marcos hereby awards a contract to Safdie Rabines Architects in the amount of $264,760 for architectural assisted services, and authorizes the City Manager to negotiate, finalize, and execute contract documents.

PASSED, APPROVED, and ADOPTED by the City Council of the City of San Marcos, California, on the 28th of April, 2026, by the following 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

File #:TMP-2429

MEETING DATE:
April 28, 2026

SUBJECT:

RESOLUTION NO. 2026-9576 - AWARDING A CONTRACT FOR THE POOL MAINTENANCE AND REPAIR SERVICES TO KNORR SYSTEMS, INC.

Recommendation
ADOPT 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.

Board or Commission Action
Not Applicable

Relevant Council Strategic Theme
Planning for the Future
Dynamic and Responsive Service Delivery
Good Governance

Executive Summary
The Public Works Department maintains two City-owned aquatic facilities. Approval of the proposed Resolution would award a multi-year contract for ongoing routine and as-needed pool maintenance, in an amount not to exceed $500,000.00 to Knorr Systems, Inc.

Discussion
The Public Works Department desires to contract with a qualified pool maintenance contractor to provide routine, ongoing maintenance of the pool systems for two City-owned aquatic facilities. Additionally, the contract will provide as needed, on-call emergency and routine maintenance work.

The approval of the proposed agreement would provide Public Works with a reliable service provider to help ensure the pools remain functional and available for public use, recreation, and swimming.

In accordance with Section 2.30.100 of the San Marcos Municipal Code, bids were publicly solicited under PW RFP 25-08 on December 5, 2025, and on January 29, 2026, the City received three bids. The lowest

responsive, responsible bidder was Knorr Systems, Inc.

Staff recommends City Council approve the award of a multi-year contract for Pool Maintenance and Repair Services to Knorr Systems, Inc., in an amount not to exceed $500,000.00 and authorize the City Manager to negotiate, finalize, and execute the contract and all related documents

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
The total contract amount is not to exceed $500,000. Funding for services has been budgeted in the Facilities Maintenance operating budget and is funded with Measure Q Fund (606). The contract award does not commit the City to any future expenditure.

Attachment(s)
Resolution

Prepared by: Daniel Garcia, Facilities Maintenance Supervisor
Submitted by: Daniel Garcia, Facilities 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 POOL MAINTENANCE AND REPAIR SERVICES TO KNORR SYSTEMS INC., 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 pool maintenance and repair services for Woodland Park Pool and Cerro De Las Posas Pool; and

WHEREAS, in conformance with the City's Purchasing Ordinance Section 2.30.100, bids were solicited through PW RFP 25-08 on December 5th, 2025, with the opening bid held on January 29th, 2026; and

WHEREAS, the City received bids for the Services from three vendors, and Knorr Systems, Inc. was the lowest responsible and responsive bidder; and

WHEREAS, staff has recommended that the City Council approve the award of a contract to Knorr Systems Inc. for the Pool Maintenance & Repair Services in an amount not to exceed $500,000.00, and that it authorize the City Manager to finalize and execute the contract and related documents with Knorr Systems Inc.; and

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of San Marcos hereby approves the award of a contract with Knorr Systems Inc. in an amount not to exceed $500,00.00, 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 28th day of April 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

File #:TMP-2423

MEETING DATE:
April 28, 2026

SUBJECT:

RESOLUTION NO. 2026-9574- APPROVAL OF AN EXCLUSIVE NEGOTIATING AGREEMENT FOR AFFORDABLE HOUSING DEVELOPMENT

Recommendation
APPROVE 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.

Board or Commission Action
Resolution No. SHA 2018-034 on September 25, 2018 authorizing retention of certain properties by the City in its capacity as the Successor Housing Agency (SHA)

Executive Summary
The City of San Marcos, acting in its capacity as the Successor Housing Agency to the former San Marcos Redevelopment Agency, owns APNs 219-270-67 (“Creekside” parcel) and 221-051-38 (“Truss” parcel) within the San Marcos Creek Specific Plan area.

The Creekside Parcel totals approximately 0.83 acres and is currently vacant and undeveloped. Prior to its reconfiguration in 2011, the Creekside Parcel Site was part of the parcels formerly identified by APNs 219-270-12, 13, 34, and 55. The Truss Parcel Site is approximately 2.91 acres and is currently vacant and undeveloped.

These parcels have been designated for affordable housing development since the dissolution of redevelopment, as documented in the Redevelopment Agency’s 2012 Housing Assets List submitted to the State. In 2018, the City Council approved an extension to retain these properties for the continued development of housing affordable to low- and moderate-income households. Additionally, on February 10, 2026 the Department of Housing and Community Development (HCD) confirmed the City Council’s January 9, 2026 determination that the properties collectively qualify as “exempt surplus land.”.

On December 23, 2024, the City released a Notice of Funding Availability (NOFA/NOA) for the development of these two parcels. The highest-ranking proposal is being recommended for award of an ENA.

Discussion
The Housing and Neighborhood Services Department worked with Procurement staff to issue a NOFA/NOA. The goal was to support the development of affordable housing while making use of City-owned land and available funding resources.

The NOFA/NOA was advertised in the Union-Tribune newspaper and published on the PlanetBids website. A total of six proposals were received from the following developers:

- Affirmed Housing Group
- Bridge Housing Corporation
- Chelsea Investment Corporation
- Cypress Equity Investments
- Jamboree Housing Corporation
- Sea Breeze Properties

An evaluation team reviewed each development proposal. The team included City staff from the Economic Development, Housing and Neighborhood Services, and Planning departments, along with the City's housing financial consultant, Keyser Marston Associates (KMA). Proposals were evaluated based on the established criteria, including project concept and approach, financial feasibility, developer experience, and past performance.

Exclusive Negotiation Agreement
After a thorough review of each development proposal, financial evaluations, and developer interviews, staff recommend authorizing the City Manager to enter an ENA with Affirmed Housing for both sites. An ENA is a legally binding contract between two parties that restricts both parties from negotiating with third parties for a stated period to allow for dedicated negotiations.

The proposed developer, Affirmed Housing, presented the strongest proposal with the highest value to the City with no local or state funding, and payment to the City for the land. Affirmed Housing's proposal includes a scattered-site development consisting of:

- Approximately 260 units in three- and four-story buildings
- Mix of one- to three-bedroom units
- Approximately 325 parking spaces
- Affordability restrictions between 30% and 70% of Area Median Income, with an average of 59%, for a minimum of 55 years
- No direct City funding currently anticipated; developer to purchase land, currently estimated to be approximately $5 million dollars.

This project would support the City in meeting its Regional Housing Needs Assessment (RHNA) and would support the City Council's goals. The proposed ENA, which is included as Attachment 2, establishes a framework for negotiating future Affordable Housing and Regulatory agreements and includes the following key terms:

- **Negotiating Period:** Through April 28, 2027, with potential extension to October 29, 2027, at the City Manager's discretion
- **Property Disposition:** Anticipated sale of the sites
- **Due Diligence:** Developer responsible for site investigations, insurance, and associated costs
- **Project Refinement:** Developer to provide detailed design, financing plan, and development schedule during the ENA period

Environmental Review
The proposed action is not a project under CEQA (Section 15378). Future project approvals will be subject to CEQA review.

Fiscal Impact
There is no immediate fiscal impact to the budget at this time. Proceeds from any future property sale would be deposited into the Successor Housing Agency Fund for affordable housing purposes.

Attachment(s)
1. Resolution
2. HCD Concurrence Finding Concerning Exempt Surplus Land Status
2. Exclusive Negotiating Agreement
3. Attachment A - Creekside and Truss Parcels Exhibit

Submitted by: Beth Herzog, Administrative Services Manager
Reviewed by: Sylvia Solis Daniels, Housing and Neighborhood Services Director
Approved by: Michelle Bender, City Manager

RESOLUTION NO. YEAR-XXXX (Clerk Office will input #)

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF THE SUCCESSOR HOUSING AGENCY TO THE FORMER REDEVELOPMENT AGENCY, APPROVING ENTRY INTO AN EXCLUSIVE NEGOTIATING AGREEMENT FOR AFFORDABLE HOUSING DEVELOPMENT, AND DELEGATING TO AND AUTHORIZING THE CITY MANAGER TO NEGOTIATE, FINALIZE, AND EXECUTE ALL NECESSARY DOCUMENTS

WHEREAS, the City Council of the City of San Marcos ("City") serves as the legislative body of the Successor Housing Agency to the former Redevelopment Agency ("SHA") for purposes of handling the assets and obligation of the former San Marcos Redevelopment Agency ("RDA") following its dissolution; and

WHEREAS, as the legislative body of the SHA, the City Council takes action post-redevelopment matters, and is responsible for decisions governing land previously owned by the RDA; and

WHEREAS, the SHA and the City both have a state mandate to construct affordable housing; and

WHEREAS; the City of San Marcos, acting in its capacity as the Successor Housing Agency to the former San Marcos Redevelopment Agency, owns APNs 219-270-67 ("Creekside" parcel) and 221-051-38 ("Truss" parcel) within the San Marcos Creek Specific Plan area;

WHEREAS; these parcels have been designated for affordable housing development since the dissolution of redevelopment, as documented in the Redevelopment Agency's 2012 Housing Assets List; and

WHEREAS, on December 23, 2024, the City released a Notice of Funding Availability (NOFA/NOA) for the development of parcels 219-270-67 and 221-051-38 for affordable housing; and

WHEREAS, the Housing and Neighborhood Services Department received six responses from prospective developers; and

WHEREAS, staff and housing financial consultant Keyser Marston Associates reviewed said proposals based on project concept and approach, financial feasibility, developer experience, and past performance; and

WHEREAS, based on that evaluation and submitted documentation, Affirmed Housing Group offered the most competitive proposal; and

WHEREAS, on February 10, 2026, the Department of Housing and Community Development issued its finding of concurrence with the City Council's January 9, 2026 determination that the Creekside and Trust parcels qualify as "exempt surplus land" under Government Code section 54221, subdivision (f)(1)(A); and

WHEREAS, staff recommends entering into an Exclusive Negotiating Agreement to establish the framework for negotiating a future development agreement.

NOW, THEREFORE, BE IT RESOLVED, by the Successor Housing Agency to the former San Marcos Redevelopment Agency:

1. Approves entering into an Exclusive Negotiating Agreement with Affirmed Housing Group.

2. Authorizes the City Manager or designee to negotiate, finalize, and execute all necessary documents.

PASSED, APPROVED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN MARCOS acting in its capacity as the legislative body of the Successor Housing Agency at a regular meeting held on the 28th day of April 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

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
DIVISION OF HOUSING POLICY DEVELOPMENT
651 Bannon Street, Suite 400, Sacramento, CA 95811
(916) 263-2911 / FAX (916) 263-7453
www.hcd.ca.gov

February 10, 2026

Jill Maland, Senior Counsel
Lounsbery Ferguson Altona & Peak
960 Canterbury Place
Escondido, CA 92025

SENT VIA EMAIL TO: jsm@lfap.com

Dear Jill Maland:

RE: City of San Marcos – APNs 219-270-67 and APN 221-051-38 – Surplus Land Act Findings Letter

Thank you for notifying the California Department of Housing and Community Development (HCD) of the City of San Marcos (City) determination that land identified as Assessor's Parcel Numbers (APNs) 2019-270-67 and 221-051-38 (Property), is "exempt surplus land." HCD received the City's complete documentation on January 9, 2026.

HCD reviewed the Public Notice published on December 5, 2025, pursuant to Section 400 of the Surplus Land Act Guidelines. As explained below, HCD finds that the Property qualify as "exempt surplus land" under Government Code section 54221, subdivision (f)(1)(A).

Analysis

As provided in Government Code section 54221, subdivision (f)(1)(A) "exempt surplus land" includes "[s]urplus land that is transferred pursuant to Section 25539.4 or 37364."

According to the Public Notice, published on December 2, 2025, the Property will be developed and the housing units will be 100 percent affordable to persons and families of very low to low-income. The City aims to develop an affordable housing project of no less than 250 units, at 70% AMI level or lower with ancillary ground floor commercial use. The project will be restricted by a regulatory agreement including the covenants and conditions of the agreement binding for a minimum of 55 years.

On January 9, 2026, the City confirmed that Government Code section 54221, subdivision (f)(2), does not apply to the Properties and, therefore, a written notice of availability for open-space purposes is not required.

Conclusion

If the submitted documentation and assertions by the City are complete and accurate, HCD finds that the Property would qualify as "exempt surplus land" under Government Code section 54221, subdivision (f)(1)(A). Once a developer is selected, the City must submit to HCD a regulatory agreement that confirms the requirements of Government Code section 54221(f)(1)(A) has been met.

If you have any questions or need additional technical assistance, please contact Melissa Vasquez, Senior Housing Policy Specialist, at Melissa.Vasquez@hcd.ca.gov or submit a request via the Surplus Land Act Portal.

Sincerely,

Lisa Krause

Lisa Krause
Section Chief, Surplus Land Act
Housing Accountability Unit

EXCLUSIVE NEGOTIATING AGREEMENT
(Creekside and Truss)

This Exclusive Negotiating Agreement ("Agreement") is dated as of the __ day of _____, 2026, by and among the City of San Marcos, the City of San Marcos in its capacity as the Successor Housing Agency to the former San Marcos Redevelopment Agency ("SHA") and Affirmed Housing Group, a California corporation ("Developer"). The City of San Marcos and SHA may be referred to collectively herein as the "City".

RECITALS

A. The following two (2) parcels of real property in San Marcos, California were deeded to the City's Redevelopment Agency ("Agency"), prior to the Agency's dissolution in 2012: (i) that certain real property generally located on Creekside Drive between Eastgate Drive and South Bent Avenue which is identified as Assessor Parcel Number 219-270-67-00 ("Creekside Parcel;" the legal description of the Creekside Parcel is attached as Exhibit 1 and incorporated into this Agreement by this reference); and (ii) that certain real property generally located on Via Vera Cruz which is identified as Assessor Parcel Number 221-051-38-00 ("Truss Parcel;" the legal description of the Truss Parcel is attached as Exhibit 2 and incorporated into this Agreement by this reference). Both parcels were included on the City's Department of Finance Housing Assets List, prepared on August 1, 2012, as assets received by the City of San Marcos as Successor Housing Agency pursuant Health and Safety Code section 34176(a)(2). The Creekside Parcel and the Truss Parcel may be referred to collectively herein as the "Property".

B. Developer desires to acquire the Property from the City and thereafter develop a single, scattered site project consisting of 260 one- to three-bedroom dwelling units in three- and four-story buildings, with 325 total parking spaces (collectively, the "Project") on the Property, subject to such terms and conditions as may be agreed between the parties. Developer anticipates utilizing State Density Bonus Law, which may result in modifications to the Project's design and development standards to ensure long-term feasibility, while remaining consistent with the goals of this Agreement.

C. The City and Developer are interested in negotiating an agreement ("Project Agreement") pursuant to which the City would sell the Property to the Developer, at fair market value, and the Developer would construct the Project on the Property.

D. The purpose of this Agreement is to establish a period during which Developer and the City shall exclusively negotiate with one another with respect to: (i) the Developer's acquisition of the Property from the City; and (ii) establish the terms of a Project Agreement.

NOW, THEREFORE, Developer and the City, hereby agree as follows:

1. Exclusive Negotiating Period. "Exclusive Negotiating Period" means the period of time commencing on the date first set above and ending on April 28, 2027. Notwithstanding the foregoing, upon the written request of the Developer, the City Manager may, in the sole discretion

of the City Manager, agree to extend the term of the Exclusive Negotiating Period to October 29, 2027. During the Exclusive Negotiating Period, the City agrees to exclusively negotiate with Developer and Developer agrees to exclusively negotiate with the City regarding: (i) the Developer's potential acquisition of the Property from the City; and (ii) establishment of the terms of the Project Agreement. The City and Developer shall negotiate diligently and in good faith to carry out the obligations of this Agreement during the Exclusive Negotiating Period.

2. Property.

(a) Negotiation of Terms of Sale. During the Exclusive Negotiating Period, the City and Developer shall negotiate the terms of the Developer's potential acquisition of the Property from the City, provided that if a Project Agreement is entered into, the purchase price payable by the Developer to the City for the Property shall be the appraised fair market value of the Property (i.e., the amount which a buyer would pay for the Property in an arm's-length transaction) as determined by an appraisal to be completed during the Exclusive Negotiating Period. The appraisal shall be performed by a state-certified appraiser holding an MAI designation from the Appraisal Institute with a minimum of five (5) years of experience appraising commercial properties in San Diego County, jointly selected by the Developer and the City. The Developer shall bear all costs associated with the appraisal. Closing costs and escrow fees shall be split equally between the City and Developer. Transfer taxes and all other costs of sale shall be paid by Developer. Proceeds from the sale of the Property shall be deposited into the Successor Housing Agency Fund for future affordable housing development.

(b) Due Diligence. During the Exclusive Negotiating Period, the Developer and its representatives, consultants and attorneys shall have access to the Property. Developer shall indemnify and defend the City, and shall hold the City, the City's agents and employees and the Property harmless from, any and all actions, losses, costs, damages, claims and/or liabilities, including but not limited to, mechanics' and materialmen's liens and attorney fees, proximately caused by the actions of Developer and/or its consultants, contractors, subcontractors or agents upon the Property. The Developer shall not permit any mechanics' liens, materialmen's liens, contractors' liens, subcontractors' liens or any other liens arising from any acts, omissions or work done by the Developer or its agents to stand against the Property. If any such lien shall be filed against the Property, the Developer shall cause the same to be discharged or bonded by payment, deposit, bond or otherwise within thirty (30) days after actual notice of such filing. The Developer's obligations under this Section 2(d) shall survive the termination or expiration of this Agreement. The Developer shall not perform any invasive testing at the Property without the City's written consent, which consent may be withheld or granted in the City Manager's sole discretion. The Developer shall promptly restore the Property to the condition the Property was in immediately prior to any tests or inspections conducted pursuant to this Section 2(c), at the Developer's sole cost and expense. The Developer shall provide the City with a complete set of plans, drawings and specifications ("Invasive Testing Plans") that define, to the sole satisfaction of the City Manager, the invasive testing to be performed on the Property and the names of all environmental and other consultants, contractors, subcontractors and agents who will be performing such invasive testing (collectively "Developer's Consultants"). The Developer shall deliver the names of the Developer's Consultants and the Invasive Testing Plans to the City concurrently with its request to the City to perform invasive testing. Before Developer or any

Developer's Consultants enter onto the Property, Developer shall furnish to City with evidence of commercial general liability insurance from an insurer authorized to do business in the State of California, which is reasonably acceptable to the City, insuring against claims for bodily injury, death or damage to property in the amount of not less than $4,000,000 and not less than $2,000,000 in a single occurrence, endorsed to name the City as an additional insured.

3. Conceptual Development Proposal.

(a) Anticipated Project Design. The Project is currently envisioned as a scattered site project consisting of 260 dwelling units in three- and four-story buildings, with 325 total parking spaces. 203 residential dwelling units are anticipated to be constructed on the Truss Parcel comprised of 70 one-bedroom dwelling units, 65 two-bedroom dwelling units, 65 three-bedroom dwelling units, 1 two-bedroom manager's unit and 2 three-bedroom managers' units. 57 residential dwelling units are anticipated to be constructed on the Creekside Parcel comprised of 56 one-bedroom dwelling units and 1 two-bedroom manager's unit. Developer anticipates utilizing State Density Bonus Law, which may result in modifications to unit counts, development standards, and Project design to ensure feasibility. Any changes to the Project from what is contained in the Proposal, attached as Exhibit 3 and incorporated into this Agreement by this reference, shall be subject to the City Manager's reasonable discretion.

(b) Affordability. All of the dwelling units in the Project other than managers' units shall be restricted as affordable to households with incomes ranging from thirty percent (30%) of the area median income to seventy percent (70%) of the area median income, as set forth in more detail in Developer's Proposal for Affordable Housing Projects City of San Marcos dated February 19, 2025, which was submitted by Developer to City in response to the City of San Marcos Housing and Neighborhood Services Division Notice of Funding Availability dated December 23, 2024 (the "Proposal"). The foregoing affordability levels are subject to change, with the approval of the City Manager, based on the finalization of the Project parameters and as set forth in the Project Agreement, The affordable units shall be restricted for 55 years via affordability covenants in favor of the City, which shall be recorded against fee title to the Property senior to all monetary liens. The affordability covenants shall be secured as agreed to by the Developer and City prior to closing. To the extent the Property is transferred to the Developer and the Project has not obtained a certificate of occupancy within three years from the date of transfer, the City shall have the right to foreclose under terms agreed to by the Developer and City prior to closing

(c) Developer Deliveries. During the Exclusive Negotiating Period, the Developer shall provide to the City:

(1) A proposed schedule for development of the Project, including the completion of a water and sewer capacity study with Vallecitos Water District, all costs of which shall be borne solely by the Developer. Where permitted by Vallecitos Water District, Developer shall act as sole applicant for the capacity study and associated application process. In the event Vallecitos Water District requires the City's participation as property owner, the City shall provide reasonable assistance and cooperation as necessary, including execution of any required authorizations, consents, or owner acknowledgments, to facilitate timely completion of the study and associated application submittal process, at no cost to the City.

(2) A financial pro forma which contains: (i) a projected development budget for the Project, (ii) a projected sources and uses analysis, (iii) a 55-year cash flow analysis, (iv) a proposed rent schedule and utility allowance schedule, and (v) a projected operating budget for the Project. This Project is not expected to require funding from the City of San Marcos.

(3) Preliminary evidence (meaning letters of intents from investors and/or lenders, as applicable) that the Developer is financially viable with proposed sources of equity and financing required to complete the development of the Project.

(4) The name and qualifications of the architect which Developer proposes to use. The City Manager will approve or disapprove the proposed architect in the sole and absolute discretion of the City Manager.

(d) Project Refinement. Prior to entry into the Project Agreement, the Developer shall (i) deliver to the City a refined concept schematic design and site plan including elevations; (ii) deliver to the City a detailed Project proforma; (iii) deliver to the City proof of the Developer's financial capacity to complete the Project; and (iv) provide the City with detailed descriptions of the responsibilities, schedule, and financial parameters for the design and development of the Project.

(e) Limitation on City Approvals Hereunder. It is anticipated that the Project will be presented to the City Council for approval. The Developer understands, acknowledges and agrees that the City reserves the right to exercise its sole and absolute discretion as to all matters with respect to Project approval, including, but not limited to the following:

(1) The City has the complete and unfettered discretion to reject the Project or Project Agreement without explanation or cause.

(2) The City shall not have any duty to convey the Property without at minimum making all necessary findings and conclusions which the City may be required to make, including all necessary findings and determinations required under CEQA and all applicable federal, State and local land use provisions, laws, and regulations. As to any matter which the City or City Manager may be required to exercise its unfettered discretion in advancing the Project to completion, neither anything contained in this Agreement, nor to be contained in the Project Agreement shall obligate the City to exercise its discretion in any particular manner, and any exercise of discretion reserved hereunder or required by law, shall not be deemed to constitute a breach of the City's duties under this Agreement.

(3) By its execution of this Agreement, the City is not committing itself to, or agreeing to undertake, any activity requiring the subsequent exercise of discretion by the City, or any department thereof including, but not limited to: (i) approval of the Project or execution of the Project Agreement; (ii) the proposal, amendment, or approval of any land use regulation governing the Property; (iii) the provision of any financial assistance for the development of any public or private interest in real property; (iv) the acquisition or disposition of any real property; or (v) any other such activity.

(4) This Agreement does not constitute a disposition of property or exercise of control over property by the City. The City's execution of this Agreement is merely an agreement to enter into a period of exclusive negotiations according to the terms hereof, reserving final discretion and approval by the City as to the Project, any proposed use of the Property, the Project Agreement and all proceedings and decisions in connection therewith.

4. Costs and Expenses. Each party shall be responsible for its own costs and expenses in connection with any activities and negotiations undertaken in connection with the performance of its obligations under this Agreement.

5. Approval and Negotiation of Project Agreement. If both the City and Developer are satisfied with the design and financial feasibility of the Project, the City and Developer shall seek in good faith to negotiate and draft a mutually acceptable Project Agreement for the development of the Project. However, by entering into this Agreement, neither the City, nor the Developer, is contractually bound to enter into a Project Agreement.

6. Termination/Expiration of Agreement. Except as this Agreement is extended or amended by mutual written agreement of the parties, if at the end of the Exclusive Negotiating Period, the City and Developer have not agreed upon a mutually acceptable Project Agreement, then this Agreement shall terminate, except for any obligations of the Developer set forth herein which specifically survive termination of this Agreement.

7. Cooperation. The City agrees to cooperate with Developer in supplying financial institutions with appropriate information, if available and not otherwise privileged, to facilitate the obtaining of additional financing for the Project. The City shall also cooperate with Developer's professional consultants and associates in providing them with any information and assistance reasonably within the capacity of the City to provide in connection with the preparation of the Project Agreement required to be submitted by Developer to the City pursuant to this Agreement or as required by state and local laws or regulations.

8. Nondiscrimination. Developer shall not discriminate against nor segregate, any person, or group of persons on account of race, age, sexual orientation, gender identity, marital status, color, religion, sex, handicap, or national origin in the sale, lease, sublease, transfer, use, occupancy, tenure or enjoyment of the Project, nor shall Developer establish or permit any such practice or practices of discrimination or segregation in the selection, location, number, use or occupancy of tenants, lessees, subtenants, sublessees or vendees of the Project.

9. Environmental Requirements. Certain state and local environmental requirements (including, but without limitation, the California Environmental Quality Act of 1970, Public Resources Code Section 21000, et seq.) may be applicable to the proposed Project. Pursuant to such requirements, certain environmental documents may be required to be prepared and certified for the proposed Project.

10. Address for Notices. Any notices pursuant to this Agreement shall be sent to the following addresses:

To City: City of San Marcos
1 Civic Center Drive
San Marcos, CA 92069
Attn: City Manager

To Developer: Affirmed Housing Group
13520 Evening Creek Dr N # 160
San Diego, CA 92128

11. Entire Agreement. This Agreement constitutes the entire understanding and agreement of the parties, integrates all of the terms and conditions mentioned herein or incidental hereto, and supersedes all negotiations or previous agreements between the parties or their predecessors in interest with respect to all or any part of the subject matter hereof.

12. Amendment of Agreement. No modification, rescission, waiver, release or amendment of any provision of this Agreement shall be made except by a written agreement executed by the City and Developer.

13. Project Agreement to Supersede this Agreement. To the extent provided in the Project Agreement, this Agreement will be superseded by the Project Agreement, if and when the proposed Project Agreement is executed by Developer and approved and executed by the City in a manner required by law.

14. Assignment Prohibited. In no event shall Developer assign or transfer any portion of Developer's rights or obligations under this Agreement without the prior express written consent of the City, which consent may be withheld in the City's sole and absolute discretion. Notwithstanding the foregoing, the Developer and City anticipate the Project Agreement will be entered into between the City and an entity controlled by the Developer, rather than by the Developer itself.

15. Time of Essence. Time is of the essence of every portion of this Agreement in which time is a material part.

16. Governing Law. This Agreement shall be construed in accordance with the laws of the State of California.

17. Signature Authority. All individuals signing this Agreement for a party which is a corporation, limited liability company, partnership or other legal entity, or signing under a power of attorney, or as a trustee, guardian, conservator, or in any other legal capacity, covenant to the City that they have the necessary capacity and authority to act for, sign and bind the respective entity or principal on whose behalf they are signing.

18. No Damages Against City, Non-liability of City Officials and Employees. Developer's sole and exclusive remedies with respect to this Agreement are specific performance or declaratory or injunctive relief. City shall have the right to pursue damages for Developer's defaults but in no

event shall Developer be entitled to damages of any kind from City, including, but not limited to, damages for economic loss, lost profits, or any other economic or consequential damages of any kind or nature. The parties acknowledge that City would not have entered into this Agreement had it been exposed to damage claims from Developer for any breach thereof. No member, official or employee of City shall be personally liable to Developer or to any successor in interest in the event of any default or breach by City, or for any amount which may become due to Developer or successor, or on any obligation under the terms of this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

DEVELOPER:
Affirmed Housing Group, a California corporation

By:_____
Print Name:_____
Its:_____

[SIGNATURES CONTINUED ON FOLLOWING PAGE]

CITY:
City of San Marcos

By:_____
Michelle Bender, City Manager

City of San Marcos acting solely in its capacity as the designated successor housing agency to the former San Marcos Redevelopment Agency

By:_____
Michelle Bender, Executive Director of the Successor Housing Agency

Approved as to form:
Christensen & Spath LLP

By: _____
Walter F. Spath III, Esq.
Special Counsel to the City

Exhibit 1

Legal Description

PARCEL 4 OF PARCEL MAP NO. 20939, IN THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO MAP THEREOF FILED IN THE OFFICE OF THE COUNTY RECORDER OF SAN DIEGO COUNTY ON DECEMBER 23, 2011, AS INSTRUMENT NO. 2011-0694518 OF OFFICIAL RECORDS.

APN: 219-270-67-00

Exhibit 2

Legal Description

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, AND IS DESCRIBED AS FOLLOWS:

THE WESTERLY 315.00 FEET OF THE EASTERLY 324.00 FEET OF LOT 4 IN BLOCK 73 OF RANCHO LOS VALLECITOS DE SAN MARCOS, lN THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDlNG TO MAP THEREOF NO. 806, FILED lN THE OFFICE OF THE COUNTY RECORDER OF SAN DIEGO COUNTY, DECEMBER 21, 1895.

EXCEPTlNG THEREFROM THE NORTHERLY 323.00 FEET.

APN: 221-051-38

Exhibit 3
Proposal

CONCEPTUAL PROJECT PROPOSAL

PROJECT NARRATIVE - CONSISTENCY WITH THE CITY'S NOFA/NOA GOALS AND OBJECTIVES

Creation of New Affordable Housing Units

Our Proposal combines the two parcels (Truss and Creekside) into a single, scattered sites Project, providing much-needed family and workforce affordable housing at moderate, low, and very low-income AMI levels.

The Truss Parcel building comprises 203 dwelling units with the following unit mix:

- 70 one-bedroom units
- 65 two-bedroom units
- 65 three-bedroom units
- 1 two-bedroom manager unit
- 2 three-bedroom manager units

The Creekside Parcel building comprises 57 dwelling units with the following unit mix:

- 56 one-bedroom units
- 1 two-bedroom manager unit

Total: 260 dwelling units

Both buildings incorporate residential live-work hybrid units along the street frontages to diversify housing options.

The Project will serve a broad spectrum of residents, including large families, and households earning, low, and very low-income levels.

The Helm | San Diego, CA

CONCEPTUAL PROJECT PROPOSAL

PROJECT NARRATIVE - OVERALL PROJECT CONCEPTS, LAYOUT, NEIGHBORHOOD ENHANCEMENT, SUSTAINABILITY, AND COMMUNITY SPACES:

Project Concepts & Layout:

- *Truss Parcel:* A 4-story, elevator-served building organized around three courtyards and a pocket plaza at the northeast corner. A 5-level parking garage is wrapped by residential units along the east and south edges, with internal roadway access.
    - Courtyards provide direct pedestrian access to Via Vera Cruz and the future Creekside Drive.
    - Ground floor residential live-work units face Via Vera Cruz and Creekside Drive.
    - On-site management and resident services offices, indoor and outdoor amenities.
    - Parking structure: 254 parking stalls for on-site residents (1.25 stalls per unit) and 10 stalls for Creekside Parcel residents. Six additional angled surface parking stalls near the leasing office.
- *Creekside Parcel:* A 3-story, at-grade building with tuck-under garages at the rear and side.
    - Main building lobby fronts Creekside Drive; a community room anchors the corner of Creekside Drive and Bent Avenue with access to an outdoor recreation courtyard.
    - Ground floor residential live-work units along Creekside Drive.
    - 47 on-site parking stalls (35 tuck-under, 12 surface). An additional 10 stalls provided in the Truss Parcel parking structure, plus approximately 14 curbside stalls along Creekside Drive.

Neighborhood Enhancement:

- Vertically mixed-use development with residential live-work units and resident-serving commercial spaces such as building lobbies, lounge areas, community rooms, clubhouse functions, and leasing/management offices.
- Active street frontages with pocket plazas and courtyards connecting to public sidewalks.
- Building massing modulation with horizontal and vertical breaks, openings revealing courtyards, and corner sky decks to enhance pedestrian experience and integrate the Project into the neighborhood fabric.
- Parking concealed within wrapped structures or tuck-under garages, reducing visual impact.

Community Spaces and Amenities:

- On-site recreation spaces, indoor/outdoor amenities.
- Classes focused on career building, job readiness, computer education, human services and civic involvement
- Pocket plazas and courtyards providing semi-public gathering spaces.
- Sky decks overlooking public plazas, fostering visual and physical connections to the community.

Number of Affordable Units, AMI Levels, Target Populations, and Supportive Service Plans:

- 260 affordable units across the two sites, with a variety of unit types (1-bedroom, 2-bedroom, 3-bedroom, and live-work hybrid units).
- Serving low, and very low-income households, including large families and workforce residents.
- Resident services will focus on supporting families and working households, including after-school care, and on-site programming.

Extent to Which Project Meets or Maximizes Base Density:

- The Project effectively maximizes density across both parcels while adhering to site constraints and community goals.
- Truss Parcel: 203 dwelling units with structured parking achieving a gross density of 70 DU/AC.
- Creekside Parcel: 57 dwelling units with tuck-under and surface parking achieving a gross density of 69 DU/AC.

CONCEPTUAL PROJECT PROPOSAL

PROJECT NARRATIVE - OVERALL PROJECT CONCEPTS, LAYOUT, NEIGHBORHOOD ENHANCEMENT, SUSTAINABILITY, AND COMMUNITY SPACES:

Architectural Narrative:

- Apply a Spanish Colonial architecture with a fresh contemporary take on forms and familiar design elements to tie the proposed communities to the existing vernacular while establishing a more urban and mixed-use presence inspired by the beauty and romanticism of the timeless "style" that is representative of the region's character.
- Establish a clear "commercial" base along street frontages with deep recessed, taller openings and a higher level or transparency compared to the upper floors.
- Use durable, richly textured materials and finishes along the street frontages, primarily at the pedestrian level.
- Incorporate landscape and hardscape elements, both low profile as well as vertical where appropriate.
- Create a hierarchy of building forms and massing at prominent corners and primary gateways, while maintaining quieter massing for contrast where appropriate, coupled with employing shade canopy trees along the public right-of-way to establish attractive, interesting, and humanly scaled pedestrian rhythm and cadence.

CONCEPTUAL PROJECT PROPOSAL

PROJECT NARRATIVE - OVERALL PROJECT CONCEPTS, LAYOUT, NEIGHBORHOOD ENHANCEMENT, SUSTAINABILITY, AND COMMUNITY SPACES:

Approach to Sustainability:

The project is proposed as a 4% CTCAC project and will exceed this program's sustainability criteria by targeting LEED Silver certification and meeting or exceeding Building Energy Efficiency Standards of Title 24 Parts 6 and 11 (Title 24) requirements.

The project will strive to exceed the City's sustainability goals and contribute to advancing practices and knowledge among affordable housing developers, designers, and building managers on how to:

- Integrate advanced energy efficiency
- Incorporate on-site renewable energy production
- Implement potential storage and load management strategies to achieve low to net-zero emissions

The project will target 100% electric buildings where possible and employ:

- Advanced research, energy modeling, and analysis to design an exceptionally low-energy, low-carbon family affordable housing development
- On-site renewable electricity generation
- Potential electrical battery storage and thermal storage
- Building management systems Energy-efficient appliances will be installed throughout the project.

Proposed landscaping will comprise a variety of plant and tree species that:

- Require low water use, such as Southern California native plants and tree species
- Will be planted in sufficient quantities based on landscaping practices in the general market area
- Have low-maintenance needs

Our Proposal offers a thoughtfully designed, sustainable, and community-oriented affordable housing development across two scattered sites. It maximizes density while enhancing neighborhood character, addressing the City's goals for mixed-use development, pedestrian engagement, and housing for families and workforce residents. The Project's architectural quality, resident amenities, and green building practices will contribute to the long-term vitality of San Marcos Creek District.

CONCEPTUAL PROJECT PROPOSAL

COMMUNITY HOUSING NEEDS

Affirmed Housing is committed to addressing the City of San Marcos' housing needs by proposing a thoughtfully designed scattered-site development aimed at serving low-income families. This initiative aligns with the City's broader goals of community revitalization while ensuring compliance with the Housing Element and other strategic plans guiding future growth.

Our proposal focuses on two key sites within the San Marcos Creek Specific Plan area, prioritizing the vision and objectives set forth in the City's Consolidated Plan. Together, these developments will introduce 256 affordable residential units, along with four property management units, to create a sustainable and supportive living environment for individuals and families in need. Affirmed Housing would ensure the maximization of the sites' number of affordable units through a creative use of design, construction techniques and financing. Both sites are in prime locations, within walking distance transit stops and large shopping centers that allow for employment opportunities for future residents.

Both Affirmed Housing and its development team have experience navigating the development approval process with the City of San Marcos and related jurisdictions. Affirmed Housing has successfully developed three projects within the City of San Marcos and have consistently met all required deadlines and ensured smooth project executions. Affirmed project managers communicate with City Staff and ensure they are up to date with any updating City plans, ordinances, and processes as appropriate to remove or reduce governmental constraints. This proactive approach allows us to effectively address and mitigate governmental constraints, ensuring efficient project development and timely completion.

Furthermore, Affirmed Housing is deeply committed to ensuring fair housing practices that promote equal opportunity for all residents. Working closely with experienced property management partners, Conam and Solari, the property managers will actively monitor and enforce fair housing laws to prevent discrimination and promote equitable access to housing. These projects will serve populations in need, ensuring that through the leasing process, residents are not discriminated against in rental or financing based on race, color, ancestry, religion, national origin, sex, sexual orientation, gender identity, age, disability/medical condition, familial status, marital status, source of income, or any other protected characteristic.

Below are the San Marcos Housing Element 2021-2029 Goals that this project would meet:

San Marcos Housing Element 2021-2029

Goal 1: Provide a broad range of housing opportunities with emphasis on providing housing which meets the special need of the community

Goal 2: Protect, encourage, and provide housing opportunities for persons of lower and moderate incomes

Goal 3: Reduce or remove governmental and nongovernmental constraints to the development, improvement, and maintenance of housing where feasible and legally permissible.

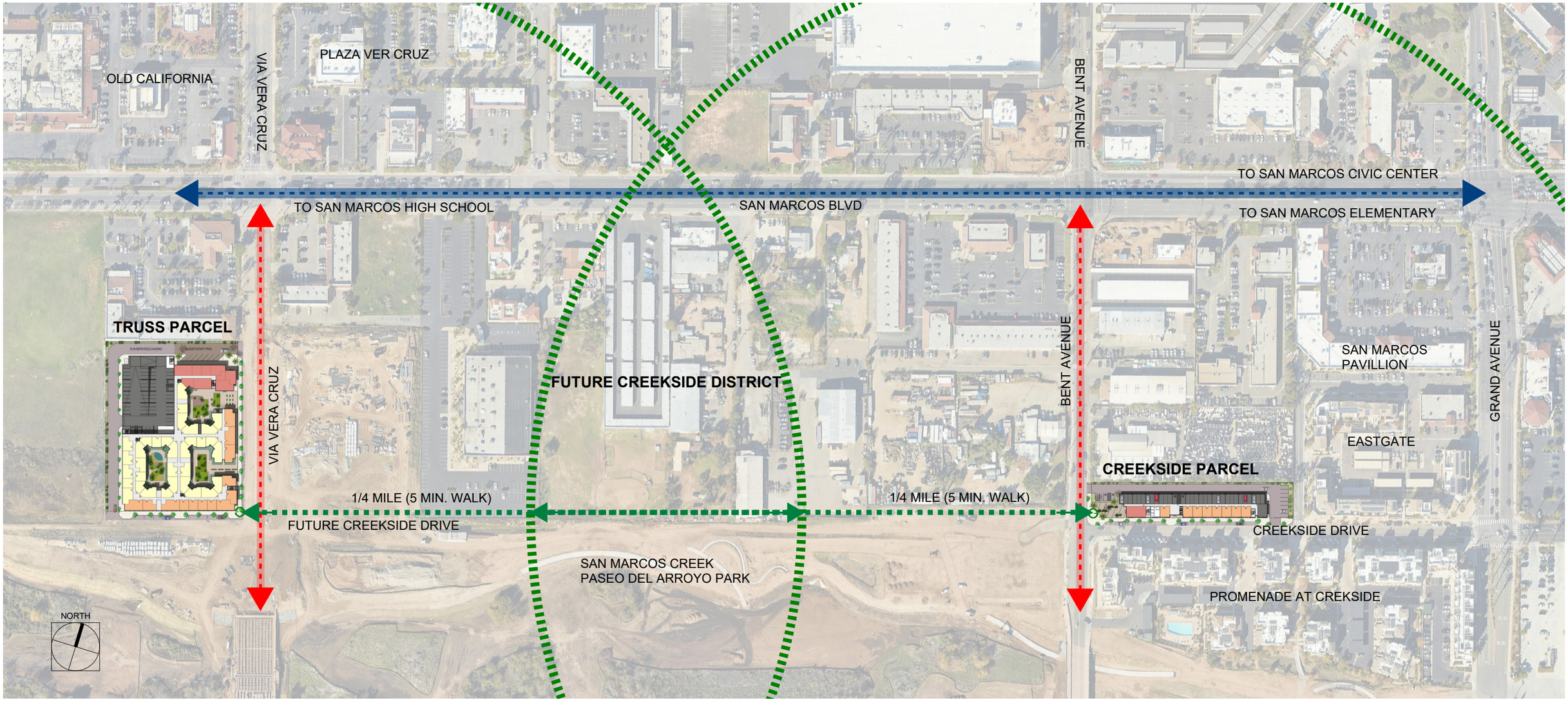
Goal 4: Affirmatively further fair housing practices, promoting equal opportunity for all residents to reside in housing of their choice

Affirmed Housing is dedicated to working in collaboration with the City of San Marcos to bring forward a project that not only enhances the area's livability but also ensures long-term affordability, stability, and inclusivity for future residents.

LOBBY

LOBBY

SCATTERED SITES COMPOSITE CONTEXT AERIAL



ATTACHMENT A

Creekside Parcel (219-270-67)

Truss Parcel (221-051-38)

File #:TMP-2432

MEETING DATE:
APRIL 28, 2026

SUBJECT:

RESOLUTION NO. 2026-9577 - AUTHORIZING AMENDMENT TO THE ON-CALL CONTRACT 7770 VILLA CIVIL, APC, FOR ENGINEERING SUPPORT SERVICES FOR DEVELOPMENT SERVICES

Recommendation
ADOPT 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.

Board or Commission Action
N/A

Executive Summary
Approval of the attached resolution would authorize Amendment No. 1 to the City's contract with Villa Civil, APC (Agreement No. 7770), which provides on-call engineering support services for Development Services. The original agreement, approved at $149,400, has provided critical plan review and technical support to assist with development project processing. This amendment increases the contract by $250,000, raising the total not-to-exceed value to $399,400. The increase will be paid for with existing budgeted funds. No additional appropriations would be needed so there would be no impact to the operational budget. No changes are proposed to the duration or scope of services. The amendment is needed to supplement staff work, due to current vacancies, to maintain service levels.

Discussion
The City continues to experience sustained development activity, increasing the demand for plan review and engineering support services. Contracted resources through Villa Civil, APC, have been essential to maintaining timely review and processing of private development projects while ensuring compliance with City standards.

Amendment No. 1 provides an additional $250,000 in contract authority, ensuring the City can continue to rely on Villa Civil, APC, for on-call engineering services without disruption. This action maintains continuity of service and positions the City to effectively manage current and future development workloads.

Staff recommend that the City Council approve Amendment No. 1 to the sole source agreement with Villa Civil, APC, increasing the contract amount to $399,400. Since the amendment exceeds the City Manager's authority, and the dollar value threshold for change orders/amendments under Section 2.30.030(c), staff seeks Council approval as required to authorize continuation of this sole source contract and to delegate authority to

the City Manager to finalize and execute Amendment No. 1.

Environmental Review
Section 15378(a) of the California Environmental Quality Act (CEQA) Guidelines (California Code of Regulations, Title 14, Chapter 3) defines an activity as a “project” if it has the potential to result in either a direct, or reasonably foreseeable indirect, physical change to the environment. The proposed contract amendment is not a project within the meaning of CEQA because there is no potential for it to result in a physical change in the environment, either directly or indirectly.

Fiscal Impact
Approval of the proposed action increases the total not-to-exceed amount of the contract with Villa Civil, APC, to $399,400. The additional $250,000 authorized under this amendment will be paid with existing budgeted funds, and no additional appropriations will be needed, so there will be no impact to the operational budget.

Attachment(s)
Resolution

Prepared and Submitted by: Song LeBaron, Sr. Management Analyst
Reviewed by: Stephanie Kellar, Deputy City Engineer
Reviewed by: Isaac Etchamendy, Director of Development Services/City Engineer
Approved by: Michelle Bender, City Manager

RESOLUTION NO. 2026-XXXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS AUTHORIZING THE AMENDMENT OF THE CONTRACT 7770 WITH VILLA CIVIL, APC, FOR ON-CALL ENGINEERING SUPPORT SERVICES AND DELEGATING AUTHORITY TO THE CITY MANAGER TO FINALIZE AND EXECUTE SAID AMENDMENT AND ALL RELATED DOCUMENTS

WHEREAS, the City of San Marcos (City) requires as-needed professional engineering support services and, in accordance with City purchasing requirements, may award and amend on-call consultant contracts when such services are determined to be necessary and in the City's best interest; and

WHEREAS, the City previously entered into Contract No. 7770 with Villa Civil, APC, in the amount of $149,400 under the City Manager's contract authority; and

WHEREAS, to maintain business continuity and efficiencies in the City's Development Services engineering operations, City staff recommend approval of Amendment No. 1 to the contract with Villa Civil, APC; and

WHEREAS, the proposed amendment would increase the not-to-exceed amount by $250,000, resulting in a revised contract total of $399,400.

NOW, THEREFORE, the City Council of the City of San Marcos, California does hereby resolve as follows:

Section 1. The foregoing recitals are true and correct and are hereby incorporated into this Resolution by reference.

Section 2. The City Council hereby authorizes the City Manager to finalize and execute Amendment No. 1 to Agreement No. 7770 with Villa Civil, APC, increasing the not-to-exceed contract amount by $250,000, for a revised contract total of $399,400, and to execute any future amendments within the permissible parameters of San Marcos Municipal Code Chapter 2.30 that do not exceed the authorized contract amount or materially alter the scope of services.

PASSED, APPROVED, AND ADOPTED by the City Council of the City of San Marcos, California, this 28th day of April 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

File #:TMP-2404

MEETING DATE:
APRL 28, 2026

SUBJECT:

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

Recommendation
ADOPT 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

Board or Commission Action
Not applicable

Executive Summary
On December 13, 2024, the San Diego Association of Governments (SANDAG) released a call for projects for the Smart Growth Incentive Program (SGIP) Cycle 6 grant program. On April 8, 2025, City Council authorized the City Manager to submit applications for three projects; San Marcos Boulevard Multi-Way Project, San Marcos Boulevard Corridor Plan, and San Marcos Climate Action Plan Update. If awarded funding by SANDAG, City staff would return to City Council to accept the grant funds and delegate authority to the City Manager to execute the necessary agreements.

Discussion
The San Diego Association of Governments (SANDAG) administers the Smart Growth Incentive Program (SGIP), which seeks to promote projects that encourage alternative transportation, compact development, and sustainable planning principles. On December 13, 2024, SANDAG issued a call for projects for the sixth cycle of the grant. The call for projects offered a total of $45 million in TransNet funding for infrastructure and planning activities that encourage housing and transportation choices.

On April 8, 2025, per staff recommendations, City Council authorized the City Manager to submit applications for the following three projects:

1. San Marcos Boulevard Multi-Way (Capital Improvement Project)

2. San Marcos Boulevard Corridor Plan (Planning Project)
3. Update to the San Marcos Climate Action Plan (CAP)

In accordance with Resolution No. 2025-9425, if SANDAG awarded funding to the City, staff would return to City Council to accept the grant funds and delegate authority to the City Manager to execute the necessary agreements.

On December 12, 2025, the SANDAG Board of Directors approved grant awards for the TransNet SGIP Cycle 6 Planning and Climate Action Plan Projects. On January 23, 2026, the SANDAG Board of Directors approved grant awards for the TransNet SGIP Cycle 6 Capital Projects.

Staff recommend that the City Council accept the SANDAG SGIP grant funds, amend the Fiscal Year (FY) 2025-26 Capital Improvement Program (CIP) budget, appropriate project funds, and authorize the City Manager to execute the grant agreements and related documents.

Environmental Review
The activity performed under this action is not itself 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
Funding for the projects is through San Diego Association of Governments (SANDAG) Smart Growth Incentive Program (SGIP) and with local City matching funds. Funds will be appropriated to the FY 2025-26 Capital Improvement Program (CIP) budget as follows:

- Appropriate up to $3,970,697.00 to the San Marcos Boulevard Multi-Way Project CIP #ST026
- Appropriate up to $920,350.00 to the San Marcos Boulevard Corridor Plan CIP #PL013
- Appropriate up to $324,450.00 to the San Marcos Climate Action Plan (CAP) Update CIP #PL014

Attachment(s)
Resolution

Prepared by: Darra Woods, Principal Civil Engineer
Reviewed by: Isaac Etchamendy, Development Services Director
Approved by: Michelle Bender, City Manager

RESOLUTION NO. 2026-XXXX

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS ACCEPTING SANDAG SMART GROWTH INCENTIVE PROGRAM GRANT FUNDS, APPROVING AMENDMENTS TO THE FISCAL YEAR 2025-26 CAPITAL IMPROVEMENT PROGRAM BUDGET, APPROPRIATING PROJECT FUNDS, AND AUTHORIZING THE CITY MANAGER EXECUTE GRANT AGREEMENTS AND RELATED DOCUMENTS

WHEREAS, up to $45 million of TransNet funding for Smart Growth Incentive Program (SGIP) projects was available to local jurisdictions and the County of San Diego through the SGIP Program; and

WHEREAS, the City of San Marcos (City) wishes to receive grant funding from the San Diego Association of Governments (SANDAG); and

WHEREAS, pursuant to Resolution No. 2025-9425 the City applied for the following three projects for the SGIP grant program:

a. Capital Improvement Category: San Marcos Boulevard Multi-Modal Corridor Improvements
b. Planning Category: San Marcos Boulevard Corridor Plan
c. Climate Action Plan: Update to the San Marcos Climate Action Plan; and

WHEREAS, should a grant award be made by SANDAG to fund one or more of the above referenced projects, as a condition of grant acceptance the City committed to providing the matching fund amounts per project as listed in the grant application; and

WHEREAS, on December 12, 2025, the SANDAG Board of Directors approved grant awards for the TransNet SGIP Cycle 6 Planning and Climate Action Plan Projects; and

WHEREAS, on January 23, 2026, the SANDAG Board of Directors approved grant awards for the TransNet SGIP Cycle 6 Capital Projects.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of San Marcos as follows:

1. The foregoing recitals are true and correct.
2. The City accepts the SANDAG SGIP grant funding for all three of the above referenced projects and commits to providing the matching fund amounts per project as listed in the grant application.
3. The City Council hereby amends the FY 2025-26 Capital Improvement Program Budget to add three new projects and appropriating funding as follows:
    a. Appropriate up to $3,970,697.00 to the San Marcos Boulevard Multi-Way Project CIP #ST026;
    b. Appropriate up to $920,350.00 to the San Marcos Boulevard Corridor Plan CIP #PL013;
    c. Appropriate up to $324,450.00 to the San Marcos Climate Action Plan (CAP) Update CIP #PL014
4. The City Council hereby authorizes the City Manager to execute the SANDAG SGIP grant agreements and related documents.

PASSED, APPROVED, and ADOPTED by the City Council of the City of San Marcos, California, this 28th day of April 2026, by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:

Rebecca D. Jones, Mayor
City of San Marcos

ATTEST:

Phillip Scollick, City Clerk
City of San Marcos

File #:TMP-2420

MEETING DATE:
April 28, 2026

SUBJECT:

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

Recommendation
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.

Board or Commission Action
On March 24, 2026, the City Council conducted a public hearing to review the Draft PY 2026-2027 Annual Action Plan and proposed Substantial Amendments to the PY 2023-2024 and PY 2025-2026 Annual Action Plans, and authorized release of the documents for a 30-day public comment period. The public comment period was conducted from March 20 through April 22, 2026.

Executive Summary
The U.S. Department of Housing and Urban Development (HUD) allocates annual Community Development Block Grant (CDBG) funding to entitlement jurisdictions for eligible activities benefiting low- and moderate-income (LMI) residents. Funds must be used in accordance with the City's Consolidated Plan (ConPlan), which was approved on May 13, 2025, and runs through June 30, 2030.

The City conducted the required public hearing and 30-day public comment period for the PY 2026-2027 Annual Action Plan (AAP) and Substantial Amendments. Funding priorities reflect community input gathered during the ConPlan development process, and supplemental outreach conducted during the AAP public comment period.

The City will receive $685,579 in CDBG entitlement funding and will utilize approximately $496,937 in reinstated prior-year funds, bringing the total available funding to $1,182,516.

Discussion

HUD requires the City to adopt a five-year Consolidated Plan (ConPlan) and an Annual Action Plan (AAP). The current ConPlan (approved May 13, 2025) identifies the following priorities:

- Public Infrastructure & Community Facility Improvements
- Affordable Housing
- Public Service
- Planning and Administration

The draft PY 2026-2027 AAP and Substantial Amendments to PY 2023-2024 and PY 2025-2026 were released for a 30-day public review period from March 20 through April 22, 2026, with a public hearing held on April 28, 2026.

Public service funding recommendations are based on a competitive application process evaluated by multiple staff members, community input from the Consolidated Plan, and AAP outreach efforts. Due to funding limitations and the HUD public services cap, not all eligible applications were recommended. The following table outlines the Summary of Proposed 2026-2027 Activities and recommended funding levels.

Program	**Activity Description**	**Funding**
Program Administration	Program staffing, compliance and reporting	$108,500
	Affirmatively Furthering Fair Housing	$28,500
	Total Program Administration	**$137,000**
Housing Affordability Programs	Owner-occupied rehabilitation, accessibility improvements, and housing preservation assistance	**$100,000**
Public Services	Senior rental assistance and wraparound support	$30,000
	Youth/family rental assistance and housing stabilization	$25,000
	Meal delivery for seniors	$18,500
	Food distribution services for youth and families	$14,000
	Senior transportation services	$15,000
	Total Public Services Activities	**$102,500**
Community Facility Improvements	Senior Activity Center HVAC and resiliency improvements; facility accessibility and system upgrades	**$346,079**
Neighborhood Infrastructure Improvements	Richmar Park Phase 2 improvements, Bradley Park improvements, neighborhood lighting, pedestrian and ADA improvements in LMI areas	**$496,937**
Total PY 2026-2027 Activities		**$1,182,516**

Notable items for the Proposed 2026-2027 Activities include two public service providers with the capacity to support San Marcos seniors and families with rental assistance. Program details and program qualifications are included in Attachment 5. Additionally, the AAP includes funding dedicated to an owner occupied rehab program that supports the City to meet dedicated Housing Element requirements and supports City Council's goals.

Timeliness Requirement: HUD requires timely expenditure of CDBG funds. The city has prioritized

construction-ready projects and prepared substantial amendments to reallocate funding from planning activities to capital improvements, supporting compliance with HUD timeliness standards.

The following table outlines a Summary of Proposed Substantial Amendments to support timely expenditure of CDBG funds and align available resources with current project costs and implementation priorities.

Project	Original Budget	Amended Budget	Change	Revised Funding Sources
Bradley Park Master Plan	$250,000	$0	-$250,000	Project removed
Neighborhood Lighting Improvements	$26,676	$26,676	-	$26,676 (PY 2025 Entitlement)
Richmar Park Phase 2	$839,776	$1,200,000	+$360,224	$490,861 (Prior-Year Funds); $496,937 (Restored HUD Funds)
Senior Activity Center HVAC Rehabilitation	$1,156,899	$1,500,000	+$343,101	$445,425 (PY 2025 Entitlement)
Program Administration	$140,729	$140,729	-	$114,581 (PY 2025 Entitlement); $25,878 (Prior-Year Funds)

Following City Council approval, the AAP and Substantial Amendments will be submitted to HUD. Upon approval, funding will be available through a reimbursable grant beginning July 1, 2026.

Environmental Review
The activities associated with this item involve program planning and administrative actions and are not considered a “Project” under the California Environmental Quality Act (CEQA) pursuant to Section 15378 of the CEQA Guidelines. Environmental reviews will be conducted for individual projects as required prior to implementation, including compliance with applicable federal environmental requirements.

Fiscal Impact
CDBG funding is administered as a reimbursable federal grant program. The City’s $685,579 entitlement allocation will be programmed into the FY 2026-2027 Operating Budget. This Annual Action Plan reflects the City’s second repayment installment of $496,937 as part of a three-year repayment obligation. Failure to adopt the Annual Action Plan would result in the loss of federal funding.

Attachment(s)
1. Resolution 2026-9579 AAP 2026-27 Adoption
2. Resolution 2026-9580 SUB AMEND 2023-24, 2025-26 Approval
3. AAP 2026-27
4. Substantial Amendment - AAP PY 2025-26, PY 2023-24
5. Rental Assistance Program Qualifications

Prepared by: Quinton Hufferd, Senior Management Analyst

File #:TMP-2420

Submitted by: Quinton Hufferd, Senior Management Analyst
Reviewed by: Sylvia Solis Daniels, Housing and Neighborhood Services Director
Approved by: Michelle Bender, City Manager

RESOLUTION NO. 2026-____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS ADOPTING THE CITY'S PY 2026/2027 ANNUAL ACTION PLAN FOR PURPOSES OF COMMUNITY DEVELOPMENT BLOCK GRANT FUNDING.

WHEREAS, the City of San Marcos (City) participates in the Department of Housing and Urban Development's (HUD) Community Development Block Grant (CDBG) program; and

WHEREAS, Community Development Block Grant (CDBG) funds are to be used for the development of viable urban communities, by providing decent housing, suitable living environments, and expanded economic opportunities, primarily for low- and moderate-income persons, and

WHEREAS, to receive CDBG funding, HUD requires the City to have an Annual Action Plan which identifies community needs and the planned use of CDBG funding to address those needs; and

WHEREAS, the Annual Action Plan must be approved by the City Council annually; and

WHEREAS, the Annual Action Plan was made available for public review and comment for a minimum 30-day period, and a public hearing was conducted by the City Council to receive input on the proposed use of CDBG funds;

NOW, THEREFORE BE IT RESOLVED, that the City Council of the City of San Marcos adopts the attached PY 2026/2027 Annual Action Plan for CDBG funding purposes, approves submitting the plan to HUD, and authorizes the City Manager to sign all appropriate certificates of said Plans and execute all documents related thereto.

PASSED, APPROVED, AND ADOPTED by the City Council of the City of San Marcos this 28th day of April 2026, by the following roll call votes:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

_____

Rebecca D. Jones, Mayor
City of San Marcos

ATTEST:

_____

Phillip Scollick, City Clerk
City of San Marcos

RESOLUTION NO. 2026-____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS APPROVING SUBSTANTIAL AMENDMENTS TO THE PROGRAM YEAR 2023–2024 AND PROGRAM YEAR 2025–2026 ANNUAL ACTION PLANS, AUTHORIZING SUBMITTAL OF THE AMENDMENTS TO THE U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT AND AUTHORIZING THE CITY MANAGER TO FINALIZE AND EXECUTE ALL RELATED IMPLEMENTATION DOCUMENTS.

WHEREAS, the City of San Marcos (City) participates in the U.S. Department of Housing and Urban Development's (HUD) Community Development Block Grant (CDBG) program; and

WHEREAS, Community Development Block Grant (CDBG) funds are to be used for the development of viable urban communities by providing decent housing, suitable living environments, and expanded economic opportunities, primarily for low- and moderate-income persons; and

WHEREAS, pursuant to Part 91 of Title 24 of the Code of Federal Regulations, substantial amendments to Annual Action Plans are subject to a citizen participation process; and

WHEREAS, the City desires to substantially amend the Program Year 2023–2024 and Program Year 2025–2026 Annual Action Plans to adjust project funding allocations, reallocate funds to construction-ready projects, and reflect current project costs; and

WHEREAS, the proposed substantial amendments were made available for public review for a minimum 30-day period and a public hearing was conducted by the City Council to receive input on the proposed amendments; and

WHEREAS, the City Council, having considered all public comments, now wishes to approve the amended Annual Action Plans;

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of San Marcos, as follows:

1. The foregoing recitals are true and correct and are incorporated into this Resolution by this reference.
2. The City Council hereby approves the Substantial Amendments to the Program Year 2023–2024 and Program Year 2025–2026 Annual Action Plans and authorizes the City Manager, or designee, to finalize and submit the amendments and all required certifications to the U.S. Department of Housing and Urban Development.
3. The City Council authorizes the City Manager, or designee, to finalize and execute all documents necessary to implement the approved amendments.

PASSED, APPROVED, AND ADOPTED by the City Council of the City of San Marcos this 28th day of April 2026, by the following roll call votes:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

_____

Rebecca D. Jones, Mayor
City of San Marcos

ATTEST:

_____

Phillip Scollick, City Clerk
City of San Marcos

SAN MARCOS
DISCOVER LIFE'S POSSIBILITIES

PROGRAM YEAR 2026-2027 ANNUAL ACTION PLAN

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM

FOR

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)

Final Annual Action Plan

(Adopted April 28, 2026)

Prepared in accordance with the U.S. Department of Housing and Urban Development (HUD) requirements under 24 CFR Part 91.

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Executive Summary

AP-05 Executive Summary - 91.200(c), 91.220(b)

1. Introduction

The City of San Marcos is an entitlement jurisdiction under the Community Development Block Grant (CDBG) program and receives annual federal funding from the U.S. Department of Housing and Urban Development (HUD) to support housing and community development activities that benefit low- and moderate-income residents. The Program Year 2026-2027 Annual Action Plan (PY 2026) describes how the City will allocate available CDBG resources during the program year in accordance with priorities identified in the 2025-2029 Consolidated Plan.

Funding amounts have been updated to reflect HUD's FY2026 CPD formula allocations and are incorporated into this Annual Action Plan accordingly.

For PY 2026, the Annual Action Plan includes $685,579 in CDBG entitlement funding and approximately $496,937 in restored repayment funds. These resources will support housing affordability programs, community facility improvements, neighborhood infrastructure improvements in qualifying low- and moderate-income areas, public service programs, and program administration. Restored repayment funds will support capital improvements to neighborhood infrastructure located within qualifying low- and moderate-income areas.

The activities described in this Annual Action Plan are intended to improve housing conditions, enhance neighborhood infrastructure and accessibility, and support services that assist low- and moderate-income residents and vulnerable populations. These activities reflect priorities identified through community outreach conducted during preparation of the 2025–2029 Consolidated Plan, along with ongoing coordination with community partners and consideration of City Council priorities identified during the program year.

The Annual Action Plan identifies representative planned activities for the program year, including owner-occupied rehabilitation, Senior Center resiliency improvements, neighborhood park and lighting projects, and public service activities supporting housing stability, food access, and senior services.

2. Summarize the objectives and outcomes identified in the Plan

The city's CDBG program is guided by priorities identified in the 2025–2029 Consolidated Plan. These priorities were informed through analysis of housing and community development needs as well as public outreach conducted during preparation of the Consolidated Plan.

Primary objectives for the PY 2026 program year include:

- preservation and rehabilitation of affordable housing

- improvements to community facilities serving low- and moderate-income residents and vulnerable populations
- neighborhood-scale infrastructure improvements in qualifying low- and moderate-income areas
- support for nonprofit organizations providing services to vulnerable populations
- promotion of fair housing education and outreach

Through these activities, the City seeks to improve housing stability, enhance accessibility to community resources, and improve neighborhood conditions for low- and moderate-income residents.

3. Evaluation of past performance

The city evaluates CDBG performance annually through the Consolidated Annual Performance and Evaluation Report (CAPER), which documents progress toward Consolidated Plan goals. Recent CDBG accomplishments include improvements to community infrastructure and facilities, fair housing education and counseling, and public service activities assisting low- and moderate-income residents and other vulnerable populations. These outcomes, along with experience from program implementation, informed the city's PY 2026 priorities focused on housing affordability programs, community facility improvements, neighborhood infrastructure improvements in qualifying low- and moderate-income areas, and support for eligible public service activities.

Implementation experience has also reinforced the importance of clearly documenting national objective compliance and prioritizing neighborhood-serving infrastructure improvements within qualifying low- and moderate-income areas.

4. Summary of Citizen Participation Process and consultation process

Citizen participation is a critical component of the city's consolidated planning process and ongoing administration of the CDBG program. The city conducts outreach efforts to gather input from residents, community organizations, service providers, and other stakeholders regarding housing and community development priorities.

During preparation of the 2025–2029 Consolidated Plan, the city conducted community outreach that included stakeholder consultations, public workshops, and a community needs survey. Input gathered through this outreach process continues to guide the city's investment priorities for subsequent Annual Action Plans, including the Program Year 2026 Action Plan. These outreach efforts provided residents and community partners with opportunities to identify local priorities and share feedback regarding housing conditions, infrastructure needs, and service gaps affecting low- and moderate-income residents.

Input received during the outreach process identified several recurring needs, including affordable housing opportunities, housing rehabilitation assistance for homeowners, accessibility improvements, services for seniors and persons with disabilities, and improvements to neighborhood infrastructure such as lighting and pedestrian accessibility.

These priorities continue to guide the city's investment decisions under the CDBG program and inform the activities included in this Annual Action Plan.

In addition to outreach conducted during preparation of the Consolidated Plan, the city conducted supplemental outreach during the public comment period for the PY 2026 Annual Action Plan. Printed surveys were distributed at community events in predominantly low- and moderate-income neighborhoods to gather input on funding priorities.

Survey responses indicated strong community preference for affordable housing and housing stability programs, as well as essential services such as food assistance, reinforcing the city's prioritization of these activities in the proposed funding allocations.

5. Summary of public comments

The draft PY 2026 Annual Action Plan was available for public review and comment in accordance with the city's Citizen Participation Plan. Public hearings provided residents and stakeholders with an opportunity to comment on proposed activities and funding allocations.

Comments received during the public review period have been summarized and incorporated into the final Annual Action Plan as appropriate.

6. Summary of comments or views not accepted and the reasons for not accepting them

Any comments received that are not incorporated into the final Action Plan will be documented along with an explanation of the reasons for not accepting them. Reasons may include conflicts with federal eligibility requirements, inconsistency with Consolidated Plan priorities, or funding limitations.

7. Summary

The PY 2026 Annual Action Plan reflects the city's continued commitment to addressing housing and community development needs identified through community outreach and planning efforts. Through the strategic use of CDBG funding, including the PY 2026 entitlement allocation and restored repayment funds, the city will support housing preservation, community facility improvements, neighborhood infrastructure projects, and public service programs benefiting low- and moderate-income residents.

The plan aligns actual FY2026 allocations with identifiable activities and implementation priorities to support effective program delivery and HUD compliance.

PR-05 Lead & Responsible Agencies - 91.200(b)

1. Agency/entity responsible for preparing/administering the Consolidated Plan

The following are the agencies/entities responsible for preparing the Consolidated Plan and those responsible for administration of each grant program and funding source.

Agency Role	Name	Department/Agency
CDBG Administrator	SAN MARCOS	Housing & Neighborhood Services

Table 1 – Responsible Agencies

Narrative

The City of San Marcos is the lead agency responsible for the preparation and administration of the ConPlan, corresponding Annual Plans, CAPERs, and the execution of the CDBG program. The County of San Diego is the lead agency for HOME funding and the city is a member of the County of San Diego's HOME consortium. The Housing Authority of the County of San Diego (HASCD) serves as the City's public housing agency and administers the Section 8 rental assistance program for San Marcos residents. The implementation of activities funded by the CDBG program may include consultation with City Administration, Community Services, Economic Development, and Public Works.

Consolidated Plan Public Contact Information

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AP-10 Consultation - 91.100, 91.200(b), 91.215(l)

1. Introduction

The City of San Marcos consults with public agencies, nonprofit organizations, housing providers, and community stakeholders regarding housing and community development needs affecting local residents. Many of the consultations reflected in this section occurred during preparation of the 2025–2029 Consolidated Plan and continue to inform the City's Annual Action Plans.

Provide a concise summary of the jurisdiction's activities to enhance coordination between public and assisted housing providers and private and governmental health, mental health and service agencies (91.215(l)).

The Housing Authority of the County of San Diego (HACSD) serves as the City's public housing agency. The City of San Marcos does not operate its own public housing agency. The HACSD is committed to enhancing coordination among housing providers, private and governmental health agencies, and the business and nonprofit communities. This is evidenced by the many boards, commissions, and committees that serve in an advisory capacity to the County, assist in planning decisions, and often benefit from County representation and resources. County staff participates in and/or supports standing and special citizen boards, commissions, committees and task forces formed to advise the Board of Supervisors on issues and policies and to serve as links to the community. County committees are created as a result of state and federal legislation, agreements with public or private agencies and local needs. Boards, commissions and committees advise the Board of Supervisors on issues related to community needs throughout the county. HACSD is a department within the County's Health and Human Services Agency (HHSA), which provides vital health and social services to over 3.3 million residents. As matrix organization, the Agency is made up of Service Departments that develop services and policies governing HHSA programs and Regional Operations (Regions) that deploy customer service processes throughout the county and convene community leaders. Service Departments include Aging and Independent Services, Behavioral Health Services, Child Welfare Services, Public Health Services, and Self-Sufficiency Services.

Describe coordination with the Continuum of Care and efforts to address the needs of homeless persons (particularly chronically homeless individuals and families, families with children, veterans, and unaccompanied youth) and persons at risk of homelessness.

The Housing Authority of the County of San Diego (HACSD) serves as the City's public housing agency. In January 2017, the Regional Task Force on the Homeless (RTFH) merged with the San Diego Regional Continuum of Care Council (RCCC) to become the region's Continuum of Care. The retooled RTFH is a major stakeholder in addressing homelessness throughout the region and its relationship with the County and other jurisdictions in the region. The County is an active member of the RTFH, with a Board Supervisor currently serving as the RTFH Governance Board Vice-Chair. The RTFH meets on a monthly basis to identify gaps in homeless services, establish funding priorities, and to pursue an overall

systematic approach to address homelessness. During these meetings, jurisdictions consult with the RTFH to develop cooperative plans and strategies that leverage resources to provide emergency shelter and rapid re-housing services. The County's participation in this forum ensures that its efforts to address homelessness using HUD entitlement funds and other resources are aligned with the region's priorities and respond to the most critical needs.

Describe consultation with the Continuum(s) of Care that serves the jurisdiction's area in determining how to allocate ESG funds, develop performance standards for and evaluate outcomes of projects and activities assisted by ESG funds, and develop funding, policies and procedures for the operation and administration of HMIS

The Housing Authority of the County of San Diego (HACSD) serves as the City's public housing agency. The City of San Marcos does not receive ESG funds. According to the County of San Diego, ESG is designed to support the first steps in preventing homelessness and to help people experiencing homelessness move toward safe and healthy living. ESG funds can be used by emergency shelter operators and other service providers for activities such as street outreach, homelessness prevention, rapid re-housing and data collection. Each year, the County receives ESG funding from HUD. There are four types of programs in San Diego County currently funded with ESG funds: Rapid Re-housing, Homeless Prevention, Emergency Shelter, and Street Outreach. The County, as the Administrative Entity for the Continuum of Care Allocation, also receives funding from the State of California to carry out the State ESG program in the San Diego region.

2. Agencies, groups, organizations and others who participated in the process and consultations

1	**Agency/Group/Organization**	SAN MARCOS
	Agency/Group/Organization Type	Other government - Local
	What section of the Plan was addressed by Consultation?	Housing Need Assessment Lead-based Paint Strategy Public Housing Needs Homelessness Strategy Homeless Needs - Chronically homeless Homeless Needs - Families with children Homelessness Needs - Veterans Homelessness Needs - Unaccompanied youth Non-Homeless Special Needs Economic Development Market Analysis Anti-poverty Strategy

	How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?	Provided local data on housing needs and economic development for ConPlan development.
2	**Agency/Group/Organization**	SAN DIEGO COUNTY
	Agency/Group/Organization Type	Other government - Local
	What section of the Plan was addressed by Consultation?	Housing Need Assessment Lead-based Paint Strategy Public Housing Needs Homelessness Strategy Homeless Needs - Chronically homeless Homeless Needs - Families with children Homelessness Needs - Veterans Homelessness Needs - Unaccompanied youth Non-Homeless Special Needs Economic Development Market Analysis Anti-poverty Strategy
	How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?	Provided localized data for needs assessment, housing needs, broadband needs and hazard mitigation for ConPlan development.
3	**Agency/Group/Organization**	San Marcos Mobile Home Resident Association
	Agency/Group/Organization Type	Housing Services - Housing Services-Elderly Persons
	What section of the Plan was addressed by Consultation?	Housing Need Assessment
	How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?	Provided insights on needs for mobile and manufactured home residents.
4	**Agency/Group/Organization**	Boys and Girls Club of San Marcos
	Agency/Group/Organization Type	Services-Children

	What section of the Plan was addressed by Consultation?	Housing Need Assessment Homeless Needs - Families with children
	How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?	Provided insights on needs for youth services and childcare.
5	**Agency/Group/Organization**	San Marcos Community Foundation
	Agency/Group/Organization Type	Other government - Local
	What section of the Plan was addressed by Consultation?	Housing Need Assessment Homeless Needs - Families with children
	How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?	Provided local data on non-profit needs related to children and youth, education, seniors, and health and well-being.
6	**Agency/Group/Organization**	Upwards
	Agency/Group/Organization Type	Services-Children
	What section of the Plan was addressed by Consultation?	Housing Need Assessment Homeless Needs - Families with children
	How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?	Provided insights on needs for youth services and childcare.
7	**Agency/Group/Organization**	TrueCare
	Agency/Group/Organization Type	Services-Health
	What section of the Plan was addressed by Consultation?	Housing Need Assessment
	How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?	Provided local knowledge on needs for health care services.
8	**Agency/Group/Organization**	Susan Bower Consulting
	Agency/Group/Organization Type	Services-homeless

	What section of the Plan was addressed by Consultation?	Housing Need Assessment Homelessness Strategy Homeless Needs - Chronically homeless Homeless Needs - Families with children Homelessness Needs - Veterans Homelessness Needs - Unaccompanied youth
	How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?	Provided local knowledge on needs for unhoused populations.
9	**Agency/Group/Organization**	Project Next
	Agency/Group/Organization Type	Services-Education
	What section of the Plan was addressed by Consultation?	Housing Need Assessment
	How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?	Provided insights on educational attainment needs for youth.
10	**Agency/Group/Organization**	Community Resource Center
	Agency/Group/Organization Type	Services-homeless
	What section of the Plan was addressed by Consultation?	Housing Need Assessment Homelessness Strategy Homeless Needs - Chronically homeless Homeless Needs - Families with children Homelessness Needs - Veterans Homelessness Needs - Unaccompanied youth
	How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?	Provided local knowledge on needs for unhoused populations including victims of domestic violence.
11	**Agency/Group/Organization**	Casa de Amparo
	Agency/Group/Organization Type	Services-Children
	What section of the Plan was addressed by Consultation?	Housing Need Assessment

	How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?	Provided local knowledge on needs for victims of child abuse and neglect.
12	**Agency/Group/Organization**	HOPE THROUGH HOUSING FOUNDATION
	Agency/Group/Organization Type	Housing Services - Housing
	What section of the Plan was addressed by Consultation?	Housing Need Assessment Public Housing Needs
	How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?	Provided local insights on housing needs for low-income households.

Table 2 – Agencies, groups, organizations who participated

Identify any Agency Types not consulted and provide rationale for not consulting

All applicable agency types were consulted when possible.

Other local/regional/state/federal planning efforts considered when preparing the Plan

Name of Plan	Lead Organization	How do the goals of your Strategic Plan overlap with the goals of each plan?
Continuum of Care	San Diego County	Regional Taskforce on the Homeless (RTFH) , www.rtfhsd.org, engages stakeholders in a community-based process that works to:(1) End homelessness for all individuals and families throughout the region (2) Address the underlying causes of homelessness (3) Lessen the negative impact of homelessness on individuals, families and communities. The RTFH is made up of representatives from the County of San Diego, non-profit service providers, religious organizations, law enforcement and other interested parties.
San Marcos 2021-2029 Housing Element	City of San Marcos	Provided housing-related data, and policy direction on housing-related issues.
San Marcos Draft General Plan and Existing Conditions	City of San Marcos	Provided information on hazard management, environmental justice, and other community development issues.

Table 3 - Other local / regional / federal planning efforts

Narrative

AP-12 Participation - 91.401, 91.105, 91.200(c)

1. Summary of citizen participation process/Efforts made to broaden citizen participation Summarize citizen participation process and how it impacted goal-setting

The city of San Marcos encourages public participation in the planning and implementation of Community Development Block Grant (CDBG) activities. The city's Citizen Participation Plan establishes procedures to ensure that residents, community organizations, and other stakeholders have opportunities to participate in the development of the Consolidated Plan and Annual Action Plans.

During preparation of the 2025–2029 Consolidated Plan, the city conducted several outreach efforts designed to gather input from residents and community stakeholders. These outreach activities included community workshops, stakeholder consultations, and a community needs survey.

Input received during the Consolidated Plan outreach process identified several priority needs affecting low- and moderate-income residents. Residents and stakeholders emphasized the importance of preserving affordable housing, improving neighborhood infrastructure and accessibility, supporting services for vulnerable populations, and maintaining community facilities that serve low- and moderate-income residents.

These priorities continue to guide the city's investment decisions under the CDBG program and inform the activities included in the Program Year 2026 Annual Action Plan, including housing affordability programs, neighborhood infrastructure improvements, community facility improvements, and public service programs.

In addition to outreach conducted during preparation of the Consolidated Plan, the city continues to coordinate with local service providers, nonprofit organizations, and regional partners throughout the year to monitor community needs and inform program implementation.

During the public comment period, the city expanded outreach efforts through in-person engagement at community events located in predominantly low- and moderate-income areas. Participants were invited to complete a brief survey identifying priority community development needs.

The most frequently identified priorities included:

- Affordable housing and housing stability
- Essential services, including food assistance

This additional outreach was used to validate and refine final funding recommendations presented for adoption, particularly within the public services category.

The outreach activities summarized below were conducted during preparation of the 2025–2029 Consolidated Plan and continue to inform the city's CDBG investment priorities.

Citizen Participation Outreach

Sort Order	Mode of Outreach	Target of Outreach	Summary of response/attendance	Summary of comments received	Summary of comments not accepted and reasons
1	Public Meeting	San Marcos Residents	9 attendees	The most common comment was regarding the need for more affordable housing opportunities. Other important issues included services for persons with disabilities, assistance for unhoused populations, home rehabilitation programs, and fair housing services such as tenant/landlord mediation.	All comments accepted.
2	Public Meeting	San Marcos Residents	12 attendees	Participants emphasized the need for affordable housing, including housing for first-time homebuyers, families, and seniors. Residents also mentioned a need for improved bicycle infrastructure and street lighting. Residents indicated there is a need for temporary shelter, services for victims of domestic violence, and improvements for persons with disabilities.	All comments accepted.
3	Public Meeting	Stakeholders/ Service Providers	13 attendees	New affordable housing opportunities tended to be the top priority for most participants. Participants indicated there is a need for home rehabilitation services and services for persons experiencing homelessness in San Marcos. Other needs included mobility and transportation improvements and senior services.	All comments accepted.
4	Outreach Events	San Marcos Residents	141 participants	Staff shared a brief survey at multiple outreach events in LMI communities. 141 responses were received with 72% of respondents identifying housing stability/ rental assistance and essential basic needs like food security as highest priorities.	All comments accepted.

Table 4 – Citizen Participation Outreach

Expected Resources

AP-15 Expected Resources - 91.420(b), 91.220(c)(1,2)

Introduction

The City of San Marcos will receive $685,579 in Community Development Block Grant (CDBG) entitlement funding for Program Year 2026. This amount reflects HUD's final FY2026 CPD formula allocation.

The plan also includes approximately $496,937 in restored CDBG repayment funds, which are expected to be available through HUD's Line of Credit Control System for eligible neighborhood infrastructure activities.

Restored repayment funds will primarily support construction-ready neighborhood infrastructure improvements within qualifying low- and moderate-income areas, including park and public infrastructure projects that advance the city's CDBG timeliness expenditure plan.

The annual entitlement allocation will support housing affordability programs, community facility improvements, public services, and program administration. Restored repayment funds will support neighborhood infrastructure improvements located within qualifying low- and moderate-income areas. Allocations for public services and program administration comply with applicable CDBG statutory caps.

The city will continue to coordinate CDBG investments with other local, regional, and nonprofit resources to maximize the impact of available funding.

Anticipated Resources

Program	Source of Funds	Uses of Funds	Expected Amount Available Year 1				Expected Amount Available Remainder of ConPlan $	Narrative Description
			Annual Allocation: $	Program Income: $	Prior Year Resources: $	Total: $		
CDBG	Federal	Housing, public facility improvements, neighborhood infrastructure improvements, public services, and program administration	$685,579 Entitlement $496,937 Repayment Funds	$0	$0	$1,182,516	$2,110,944	Annual CDBG entitlement and repayment funds available for PY 2026 activities.

Table 5 - Expected Resources – Priority Table

Explain how federal funds will leverage those additional resources (private, state and local funds), including a description of how matching requirements will be satisfied

The City coordinates CDBG investments with other public and private funding sources to maximize the impact of available resources. CDBG funding is often used to complement other local and regional programs supporting housing, infrastructure, and community services.

The City collaborates with nonprofit organizations, regional service providers, and public agencies to leverage additional resources and expand service delivery to low- and moderate-income residents. These partnerships help ensure that CDBG funding supports broader community development efforts and enhances the effectiveness of other housing and social service programs.

If appropriate, describe publically owned land or property located within the jurisdiction that may be used to address the needs identified in the plan

The City periodically evaluates publicly owned facilities and properties to determine whether improvements or rehabilitation projects may support housing or community development objectives identified in the Consolidated Plan.

Public facilities serving low- and moderate-income residents, including community centers, parks, and other public buildings, may be considered for improvements using CDBG funding when such improvements enhance accessibility, safety, or service delivery to eligible populations.

Discussion

The city will utilize a combination of annual entitlement funding and restored repayment funds to support capital improvements and housing-related activities benefiting low- and moderate-income residents.

Because repayment funds may be restored to the City's CDBG line of credit at various times during the program year, the City structures its CDBG program to maintain flexibility in allocating resources among eligible activities consistent with Consolidated Plan priorities.

This approach allows the City to respond to emerging opportunities for eligible projects while maintaining compliance with federal program requirements and the City's Citizen Participation Plan.

The City prioritizes implementation of construction-ready infrastructure projects to support timely expenditure of CDBG funds and maintain compliance with HUD timeliness requirements.

Annual Goals and Objectives

AP-20 Annual Goals and Objectives - 91.420, 91.220(c)(3)&(e)

Goals Summary Information

Sort Order	Goal Name	Start Year	End Year	Category	Geographic Area	Needs Addressed	Funding	Goal Outcome Indicator
1	Housing Affordability Programs	2026	2027	Housing	Citywide	Owner-occupied rehabilitation, accessibility improvements, and housing preservation assistance	CDBG: $100,000	Housing Units Rehabilitated: 4-6
2	Public Facility Improvements	2026	2027	Non-Housing Community Development	Citywide / LMI Areas	Improvements to community facilities serving low- and moderate-income residents and vulnerable populations	CDBG: $346,079	Public Facility Improvements: 1
3	Neighborhood Infrastructure Improvements	2026	2027	Non-Housing Community Development	LMI Areas	Neighborhood-scale infrastructure improvements located within qualifying low- and moderate-income areas, including park improvements, pedestrian lighting, accessibility upgrades, and related neighborhood infrastructure improvements.	CDBG: $496,937	Public Infrastructure Improvements: 2
4	Public Services	2026	2027	Public Services	Citywide	Housing stability, food access, senior services, and other supportive services for low- and moderate-income residents and vulnerable populations.	CDBG: $102,500	Persons Assisted: 200
5	Program Administration	2026	2027	Administration	Citywide	Administration and oversight of the City's CDBG program.	CDBG: $137,000	N/A

Table 6 – Goals Summary

Goal Descriptions

1	**Goal Name**	Affordable Housing Preservation
	Goal Description	Provide housing rehabilitation, accessibility improvements, and preservation assistance to support safe, stable, and affordable housing for low- and moderate-income homeowners.
2	**Goal Name**	Public Facility Improvements
	Goal Description	Improve public facilities serving low- and moderate-income residents and vulnerable populations through upgrades that enhance safety, accessibility, and operational resilience.
3	**Goal Name**	Neighborhood Infrastructure Improvements
	Goal Description	Enhance neighborhood infrastructure in qualifying low- and moderate-income areas through improvements that increase safety, accessibility, and overall quality of life.
4	**Goal Name**	Public Services
	Goal Description	Provide public service programs that prioritize housing stability and essential needs, including food access and senior services, for low- and moderate-income residents and vulnerable populations.
5	**Goal Name**	Program Administration
	Goal Description	Ensure effective administration and compliance of the CDBG program through oversight, monitoring, financial management, and fair housing activities.

AP-35 Projects - 91.420, 91.220(d)

Introduction

The following projects represent the city of San Marcos' planned use of Community Development Block Grant (CDBG) funds for Program Year 2026. These projects address priority needs identified in the 2025–2029 Consolidated Plan and are intended to benefit low- and moderate-income residents.

Projects are structured as programmatic funding categories that support the implementation of specific eligible activities and improvements, including owner-occupied housing rehabilitation, community facility upgrades, neighborhood infrastructure improvements, and public service activities.

The project descriptions include both ongoing programs and representative examples of anticipated activities for Program Year 2026, such as resiliency upgrades at the Senior Center, park and lighting improvements within qualifying low- and moderate-income areas, and housing stability services delivered by nonprofit providers.

Public service funding recommendations were developed through a competitive application and scoring process and are presented for City Council approval as part of Annual Action Plan adoption.

While funding allocations are shown by project category, individual activities and scopes may be refined during the program year based on eligibility review, environmental clearance, cost estimates, and project readiness, consistent with Consolidated Plan priorities and HUD requirements.

The city prioritizes construction-ready projects and activities to support timely expenditure of CDBG funds and maintain compliance with HUD timeliness requirements. Capital activities will proceed subject to applicable environmental review and other federal requirements.

#	Project Name
1	Housing Affordability Programs
2	Community Facility Improvements
3	Neighborhood Infrastructure Improvements
4	Public Services – Community Assistance Programs
5	Program Administration

Table 7 – Project Information

Describe the reasons for allocation priorities and any obstacles to addressing underserved needs

The City of San Marcos allocates CDBG funds based on priorities identified in the 2025–2029 Consolidated Plan, recent community outreach, and current program implementation considerations.

Funding priorities for Program Year 2026 emphasize:

- housing stability and food assistance as validated by supplemental outreach
- construction-ready capital activities

- alignment with actual funding levels
- compliance with national objectives and expenditure timeliness

Additional outreach conducted during the public comment period, including engagement in low- and moderate-income neighborhoods, identified housing stability and food assistance as the highest community priorities. These findings further informed the City's allocation of public service funding.

The City also prioritizes projects that are feasible, eligible, and ready to proceed, particularly for capital improvements, to ensure timely use of funds and compliance with HUD expenditure requirements.

The primary obstacle to addressing underserved needs remains the limited level of available CDBG funding relative to the scale of community needs. Federal eligibility requirements and national objective criteria further influence which activities may be funded.

To address these constraints, the City maintains flexibility within project categories to support eligible activities that align with community priorities while ensuring compliance with HUD requirements. Funding amounts reflect final HUD allocations and updated capital programming consistent with the City's timeliness strategy.

AP-38 Project Summary

Project Summary Information

1	**Project Name**	Housing Affordability Programs
	Target Area	Citywide
	Goals Supported	Affordable Housing Preservation
	Needs Addressed	Preservation of safe and habitable housing for low- and moderate-income homeowners.
	Funding	CDBG: $100,000
	Description	Housing Affordability Programs provide financial assistance to low- and moderate-income homeowners to support rehabilitation, accessibility improvements, and preservation of safe and habitable housing conditions. These programs address health and safety issues, improve accessibility, and help maintain the city's existing housing stock.
	Target Date	6/30/2027
	Estimate the number and type of families that will benefit from the proposed activities	Approximately 4–6 low- and moderate-income households are expected to benefit from housing assistance.

	Location Description	Housing affordability activities may occur throughout the City of San Marcos at owner-occupied housing units occupied by low- and moderate-income households.
	Planned Activities	Planned activities include owner-occupied housing rehabilitation, accessibility improvements, and housing preservation assistance that address health and safety issues and preserve the city's existing housing stock. Activities may include rehabilitation of residential units, accessibility modifications such as ramps and bathroom improvements, and other housing preservation assistance necessary to maintain safe and habitable living conditions for low- and moderate-income homeowners.
2	**Project Name**	Community Facility Improvements
	Target Area	Citywide / LMI Areas
	Goals Supported	Public Facility Improvements
	Needs Addressed	Improvements to community facilities serving low- and moderate-income residents and vulnerable populations.
	Funding	CDBG: $346,079
	Description	This project supports improvements to public facilities that serve low- and moderate-income residents and vulnerable populations. Activities focus on enhancing facility safety, accessibility, and operational resilience to support continued delivery of essential services.
	Target Date	6/30/2027
	Estimate the number and type of families that will benefit from the proposed activities	Approximately 1,200–1,400 low- and moderate-income seniors and community facility users are expected to benefit from improvements to community facilities.
	Location Description	Community facility improvements may occur at public facilities serving low- and moderate-income residents, including the City's Senior Center located at 111 Richmar Avenue, San Marcos, CA.
	Planned Activities	Planned activities include facility upgrades and resiliency improvements at public facilities serving low- and moderate-income residents and vulnerable populations. Improvements may include HVAC system upgrades at the city's Senior Center, installation of an emergency generator to support cooling center operations, and other building system, accessibility, and resiliency enhancements that improve safety, accessibility, and operational continuity.

3	**Project Name**	Neighborhood Infrastructure Improvements
	Target Area	Low- and Moderate-Income Areas
	Goals Supported	Neighborhood Infrastructure Improvements
	Needs Addressed	Infrastructure and public facility improvements that enhance safety, accessibility, and quality of life for residents of qualifying low- and moderate-income areas.
	Funding	CDBG: $496,937
	Description	This project supports improvements to neighborhood infrastructure located within or primarily serving qualifying low- and moderate-income areas. Activities are intended to enhance safety, accessibility, and quality of life through improvements to public spaces and public infrastructure.
	Target Date	6/30/2027
	Estimate the number and type of families that will benefit from the proposed activities	Approximately 2,000–3,000 low- and moderate-income residents living within or served by qualifying low- and moderate-income areas are expected to benefit from these infrastructure improvements.
	Location Description	Infrastructure improvements may occur within or serving qualifying low- and moderate-income census tracts throughout the City of San Marcos, including neighborhood parks and other public infrastructure located within these areas.
	Planned Activities	Planned activities include park and pedestrian infrastructure improvements, lighting installation and rehabilitation, ADA accessibility upgrades, and recreational facility improvements within qualifying low- and moderate-income areas. Anticipated projects may include improvements at Richmar Park (Phase 2), Bradley Park, and neighborhood lighting enhancements, as well as related accessibility and pedestrian improvements. Funding will prioritize construction-ready projects to support timely expenditure of CDBG funds and maintain compliance with HUD timeliness requirements.
4	**Project Name**	Public Services – Community Assistance Programs
	Target Area	Citywide
	Goals Supported	Public Services

	Needs Addressed	Support for programs that address basic needs and provide supportive services for low- and moderate-income residents and vulnerable populations, including seniors, persons with disabilities, and households experiencing housing instability.
	Funding	CDBG: $102,500
	Description	This project provides funding for eligible public service activities that assist low- and moderate-income residents and vulnerable populations. Programs focus on housing stability, essential needs, and supportive services that improve quality of life and promote self-sufficiency.
	Target Date	6/30/2027
	Estimate the number and type of families that will benefit from the proposed activities	Approximately 500–700 low- and moderate-income residents are expected to benefit from public service programs.
	Location Description	Services may be provided throughout the City of San Marcos.
	Planned Activities	Planned activities include public service programs serving low- and moderate-income residents and vulnerable populations, including housing stability services, senior services, food assistance programs, and youth services. Specific funded activities will include rental assistance and housing stabilization services, food distribution programs, and services supporting seniors and vulnerable households, delivered by nonprofit providers evaluated through the city's competitive application process. Funding recommendations prioritize programs addressing housing stability and essential needs, consistent with community input gathered during the public comment period, which identified housing stability and food assistance as top priorities among surveyed residents in low- and moderate-income areas. Due to limited funding and the HUD public services cap, not all eligible applications were recommended for funding. Final awards are subject to City Council approval.
5	**Project Name**	Program Administration
	Target Area	Citywide
	Goals Supported	Program Administration
	Needs Addressed	Administration and oversight of the City's CDBG program.
	Funding	CDBG: $137,000

	Description	This project supports administration and oversight of the city's CDBG program, including activities necessary to ensure compliance with federal requirements and effective program delivery.
	Target Date	6/30/2027
	Estimate the number and type of families that will benefit from the proposed activities	Not applicable
	Location Description	Citywide
	Planned Activities	Planned activities include program administration, compliance and monitoring, financial management, reporting, and fair housing services necessary to ensure effective delivery of the city's CDBG program in accordance with HUD requirements.

AP-50 Geographic Distribution - 91.420, 91.220(f)

Description of the geographic areas of the entitlement (including areas of low-income and minority concentration) where assistance will be directed

Low- and moderate-income areas in San Marcos are generally concentrated in the central and northern portions of the city, as identified through HUD census tract data and shown in Figure 1. These areas include neighborhoods surrounding Richmar Avenue and other areas meeting HUD's Low- and Moderate-Income Area (LMA) thresholds.

CDBG investments are directed toward activities that primarily benefit low- and moderate-income residents. Neighborhood infrastructure improvements are generally prioritized within qualifying LMA areas, while housing affordability programs and public service activities may be implemented citywide but are restricted to households that meet HUD low- and moderate-income eligibility requirements.

Public service and housing-related activities may be implemented citywide but are limited to households that meet applicable low- and moderate-income eligibility requirements.

Neighborhood infrastructure and public facility activities are prioritized in qualifying low- and moderate-income areas where investments can achieve area benefit and improve neighborhood conditions.

Geographic Distribution

Target Area	Percentage of Funds
CDBG Low- and Moderate-Income Target Areas	100%

Table 8 - Geographic Distribution

Rationale for the priorities for allocating investments geographically

The city prioritizes investments that primarily benefit low- and moderate-income residents consistent with HUD national objective requirements. Infrastructure improvements are generally targeted toward qualifying low- and moderate-income areas where neighborhood conditions can be improved through park improvements, accessibility upgrades, lighting improvements, and other safety enhancements. Other activities, including housing affordability programs and public service programs, are implemented citywide but are limited to eligible low- and moderate-income households.

This geographic approach allows the city to prioritize investments in areas with higher concentrations of low- and moderate-income households while ensuring that eligible residents throughout the community may benefit from housing and public service programs.

Discussion

See above.

AP-75 Barriers to affordable housing -91.420, 91.220(j)

Introduction

The City of San Marcos recognizes that a variety of public and private factors can affect the availability and affordability of housing. These factors may include land use regulations, development costs, market conditions, and limited availability of land suitable for residential development. The city evaluates these factors through its Consolidated Plan, Housing Element, and other housing planning efforts to identify potential barriers to the production and preservation of affordable housing.

Actions it planned to remove or ameliorate the negative effects of public policies that serve as barriers to affordable housing such as land use controls, tax policies affecting land, zoning ordinances, building codes, fees and charges, growth limitations, and policies affecting the return on residential investment

The city works to reduce barriers to affordable housing through ongoing evaluation of local policies and coordination with state and regional housing programs. Efforts include maintaining development standards that support a range of housing types, implementing programs identified in the Housing Element, and coordinating with regional agencies to expand housing opportunities for low- and moderate-income households. The city also supports housing preservation efforts through programs such as housing affordability programs funded through the Community Development Block Grant program.

Discussion

The city continues to implement policies and programs intended to reduce barriers to affordable housing and support the preservation of existing housing opportunities for low- and moderate-income households. Actions may include maintaining development standards that support a range of housing types, coordinating housing planning efforts with regional and state housing requirements, and supporting programs that assist low- and moderate-income homeowners.

Through the Community Development Block Grant program, the city supports housing affordability programs that help preserve existing housing stock and improve housing conditions for low- and moderate-income households. The city will continue to evaluate public policies and programs to ensure they do not unduly constrain the availability of affordable housing while maintaining health, safety, and community development objectives.

AP-85 Other Actions - 91.420, 91.220(k)

Introduction

The city will continue to work with private developers, nonprofit organizations, regional partners, and other public agencies to address underserved needs among low- and moderate-income residents. Through these partnerships, the city seeks to improve housing opportunities, expand access to supportive services, and coordinate community development efforts throughout the region.

Actions planned to address obstacles to meeting underserved needs

The city will continue to support programs and partnerships that address the needs of low- and moderate-income residents, including affordable housing development, housing preservation, public services, and improvements to community facilities. The city coordinates with regional partners, including the Alliance for Regional Solutions and other service providers, to support programs addressing homelessness and housing instability.

The city also works with nonprofit organizations and community partners to provide services addressing basic needs such as housing stability, food assistance, and supportive services for vulnerable populations. Limited federal, state, and local funding remains a primary obstacle to meeting the full range of community development and housing needs.

The city will continue to prioritize programs that address housing stability and access to essential services, consistent with community input gathered through outreach efforts and identified needs among low- and moderate-income residents.

The city will continue to convene meetings with local social service providers to discuss community needs and improve coordination among agencies serving San Marcos residents.

Actions planned to foster and maintain affordable housing

The city supports policies and programs intended to preserve and expand affordable housing opportunities. The Inclusionary Housing Ordinance requires residential developers to provide affordable housing units or contribute in-lieu fees to support affordable housing development.

The city also monitors income-restricted affordable housing units developed through regulatory agreements to ensure compliance with affordability requirements and maintain safe housing conditions. The city's Housing Element provides long-range policy direction to support housing production, housing preservation, and affordability for residents of varying income levels.

Actions planned to reduce lead-based paint hazards

The city is committed to reducing hazards associated with lead-based paint in accordance with the Residential Lead-Based Paint Hazard Reduction Act and HUD's Lead Safe Housing Rule (24 CFR Part 35). Housing activities funded through the CDBG program include procedures to identify and address lead-

based paint hazards in homes constructed prior to 1978.

City building inspectors review properties undergoing rehabilitation or construction to ensure compliance with applicable health and safety standards. When lead hazards are identified, appropriate mitigation or abatement measures are implemented in accordance with federal requirements.

Actions planned to reduce the number of poverty-level families

The city supports efforts to reduce poverty through housing stability assistance, food access, senior services, and other supportive programs that help low- and moderate-income households maintain stability and improve economic opportunities.

Actions planned to develop institutional structure

The city participates in regional partnerships and working groups to coordinate housing and community development efforts. These include the Alliance for Regional Solutions, the San Diego Regional Alliance for Fair Housing, the San Diego Regional Continuum of Care Council, and other regional planning and coordination groups.

City staff also participate in regional meetings with other CDBG entitlement jurisdictions and attend HUD training opportunities to remain current with program requirements. These efforts support effective administration of the CDBG program and improve coordination among agencies serving low- and moderate-income residents.

The city will also continue to support fair housing education and related services as part of its broader strategy to expand access to housing opportunities and affirmatively further fair housing.

Actions planned to enhance coordination between public and private housing and social service agencies

The County of San Diego Housing and Community Development Services Department serves as the public housing agency for the city and plays an important role in addressing regional housing and homelessness issues. The city coordinates with the County and other regional partners through participation in the Continuum of Care and other regional initiatives addressing housing stability and homelessness.

The city also works closely with nonprofit organizations and social service providers that deliver services to low- and moderate-income residents. Staff regularly engage with these organizations to share information, coordinate programs, and identify opportunities to improve service delivery.

Discussion

See above.

Program Specific Requirements

AP-90 Program Specific Requirements - 91.420, 91.220(l)(1,2,4)

Introduction

Community Development Block Grant Program (CDBG)
Reference 24 CFR 91.220(l)(1)

Projects planned with all CDBG funds expected to be available during the year are identified in the Projects Table. The following identifies program income that is available for use that is included in projects to be carried out.

1. The total amount of program income that will have been received before the start of the next program year and that has not yet been reprogrammed	$0
2. The amount of proceeds from section 108 loan guarantees that will be used during the year to address the priority needs and specific objectives identified in the grantee's strategic plan	$0
3. The amount of surplus funds from urban renewal settlements	$0
4. The amount of any grant funds returned to the line of credit for which the planned use has not been included in a prior statement or plan.	$0
5. The amount of income from float-funded activities	$0
Total Program Income	$0

Other CDBG Requirements

1. The amount of urgent need activities	$0

Discussion

The city does not anticipate receiving program income during Program Year 2026. Activities funded under the Annual Action Plan will primarily address low- and moderate-income national objectives consistent with HUD CDBG requirements. As described in AP-15, the plan also includes restored repayment funds intended to support eligible neighborhood infrastructure activities.

Proposed Substantial Amendment
Community Development Block Grant (CDBG)
Program Years 2023-2024 & 2025-2026 Annual Action Plans
Draft for Public Review

Jurisdiction: City of San Marcos, California Jurisdiction Web Address: https://www.sanmarcosca.gov	CDBG Contact Person: Quinton Hufferd Address: 1 Civic Center Drive San Marcos, CA 92069 Telephone: (760) 744-1050 x4517 Email: cdbg@sanmarcosca.gov

Executive Summary

The City of San Marcos proposes a Substantial Amendment to the Program Year (PY) 2023–2024 and PY 2025–2026 Annual Action Plans to adjust project funding allocations, document a repayment installment to the U.S. Department of Housing and Urban Development (HUD), and update project budgets to reflect finalized construction costs.

The amendment reallocates previously allocated funds among capital improvement projects, removes one planning activity, and documents restoration of $496,937.27 to the City's CDBG line of credit following repayment processing through HUD's Line of Credit Control System (LOCCS).

All amended activities remain consistent with the priorities identified in the City's 2020–2024 and 2025–2029 Consolidated Plans and continue to meet CDBG national objective requirements benefiting low- and moderate-income residents.

Amendment Threshold Determination

Substantial amendments are conducted in accordance with 24 CFR 91.505(c) and the City's Citizen Participation Plan when changes:

- Reallocate more than 10 percent of the annual CDBG entitlement, or
- Add or remove previously approved projects.

The changes described in this amendment exceed this threshold and therefore require a Substantial Amendment and 30-day public review period.

Summary of Proposed Project Adjustments

Project	Amendment Action
Bradley Park Master Plan	Removed from PY 2025–2026 AAP; $250,000 reprogrammed
Richmar Park Phase 2	Budget increased to support park improvements in an LMI area
Senior Activity Center HVAC Rehabilitation	Budget increased to reflect updated construction costs
Neighborhood Lighting Improvements	No change

Amendment Reconciliation Table

The following table summarizes the changes to project budgets and funding sources resulting from this Substantial Amendment.

Project	Original Budget	Amended Budget	Change	Funding Sources (Revised)
Bradley Park Master Plan	$250,000	$0	-$250,000	Project removed
Neighborhood Lighting Improvements	$26,676	$26,676	—	PY2025 Entitlement
Richmar Park Phase 2	$839,776	$1,200,000	+$360,224	Prior-Year Funds; Restored Funds
Senior Activity Center HVAC Rehabilitation	$1,156,899	$1,500,000	+$343,101	PY2025 Entitlement; Prior-Year Funds
Program Administration	$140,729	$140,729	—	PY2025 Entitlement; Prior-Year Funds

Restored funds reflect repayment of $496,937.27 to HUD and reinstatement to the City's CDBG Line of Credit Control System (LOCCS).

Program Year 2023-2024 Amendment

The City reallocates $359,095.87 in previously allocated but unexpended PY 2023 CDBG funds from:

Richmar Park Phase 2

to:

Senior Activity Center HVAC Rehabilitation

These funds were previously allocated but have not been drawn.

The reallocation supports completion of the HVAC rehabilitation project serving low- and moderate-income seniors.

Program Year 2025-2026 Amendment

HUD Repayment Installment

The City will remit $496,937.27 to HUD during Program Year 2025. Upon receipt and processing, HUD will restore these funds to the City's Program Year 2021 CDBG line of credit in LOCCS.

This repayment represents a financial adjustment within the City's CDBG line of credit and does not reduce the total amount of CDBG funds available for eligible activities.

Allocation of Restored Funds

Upon restoration, the funds will be allocated to:

Richmar Park Phase 2

The project provides park improvements located within a qualifying Low- and Moderate-Income Area (LMA).

Updated Project Budgets

Richmar Park Phase 2

Current IDIS Budget: $839,776
Amended Budget: $1,200,000

Additional funding supports park infrastructure improvements located within an eligible LMI neighborhood.

National Objective: LMA

Senior Activity Center HVAC Rehabilitation

Current IDIS Budget: $1,156,899
Amended Budget: $1,500,000

Funding supports replacement of the facility HVAC system serving low-income seniors.

National Objective: LMC

Consistency with Consolidated Plan

The amended projects remain consistent with the priorities identified in the City's:

- 2020–2024 Consolidated Plan, and
- 2025–2029 Consolidated Plan

Both plans identify public facility improvements and neighborhood infrastructure investments as priority needs in low- and moderate-income areas.

National Objective Compliance

All amended activities qualify under 24 CFR 570.208(a) as activities benefiting low- and moderate-income persons.

The City will continue to meet the statutory requirement that at least 70 percent of CDBG expenditures benefit LMI persons.

Citizen Participation

In accordance with the City's Citizen Participation Plan:

Requirement	Action
Public Notice	Published March 13, 2026
Public Comment Period	March 20 – April 22, 2026
Public Hearing	March 24, 2026
City Council Adoption	April 28, 2026

Appendix A

Technical Revisions to the PY 2025–2026 Annual Action Plan

(Amended Sections Only)

Only the sections of the adopted Program Year (PY) 2025–2026 Annual Action Plan affected by this Substantial Amendment are reproduced below. All other sections of the adopted Annual Action Plan remain unchanged.

AP-15: Expected Resources

Introduction (Amended)

The City will utilize PY 2025–2026 CDBG entitlement funds together with prior-year CDBG resources to complete eligible activities described in this Annual Action Plan.

In addition, the City will remit $496,937.27 in CDBG funds to the U.S. Department of Housing and Urban Development (HUD) as a repayment installment. Upon receipt and processing by HUD, these funds will be restored to the City's Program Year 2021 grant line within the Line of Credit Control System (LOCCS) and made available for allocation to eligible CDBG activities.

Restored funds will be allocated to priority public infrastructure improvements consistent with the City's Consolidated Plan priorities.

Expected Resources Table (Amended)

Program Source	Uses	Annual Allocation	Program Income	Prior-Year Resources	Total
CDBG – Public Federal	Public Facilities & Infrastructure, Public Services, Administration	$703,648	$0	$1,511,796	$2,215,444

Prior-year resources include reallocated balances supporting:

- Richmar Park Phase 2
- Senior Activity Center HVAC Rehabilitation
- Program Administration

including funds restored following the HUD repayment installment.

AP-20: Annual Goals and Objectives

Amended Language

No changes are made to the City's overall goal structure.

Annual goal outcomes have been updated to reflect revised funding levels for public facility improvements. The **Bradley Park Master Plan project has been removed**, and additional improvements are anticipated for:

- Richmar Park Phase 2
- Senior Activity Center HVAC Rehabilitation

AP-35: Projects

Removed Project

Bradley Park Master Plan

Original Allocation: $250,000

The Bradley Park Master Plan project is removed from the PY 2025–2026 Annual Action Plan. The planning activity is deferred to prioritize construction-ready capital improvements and ensure timely expenditure of CDBG resources.

The $250,000 originally allocated to this project has been reprogrammed to priority capital improvement activities and to reflect the HUD repayment adjustment.

Revised Projects

Richmar Park Phase 2

Original Budget: $839,776
Revised Budget: $1,200,000
Change: +$360,224

Revised Funding Sources:

- ~~$156,101 – PY 2025–2026 Entitlement~~
- $490,861 – Prior-Year Funds
- $496,937 – Restored Funds Following HUD Repayment

Additional funding supports completion of Phase 2 park improvements within a qualifying low- and moderate-income neighborhood.

National Objective: **LMA – Low/Moderate Income Area Benefit**

Senior Activity Center HVAC Rehabilitation

Original Budget: $1,156,899
Revised Budget: $1,500,000
Change: +$343,101

Funding Sources:

- $445,425 – PY 2025–2026 Entitlement
- $1,013,319 – Prior-Year Resources

Additional funding is required to meet updated construction estimates and complete rehabilitation of the facility's HVAC system serving low-income seniors.

National Objective: **LMC – Limited Clientele (Presumed Benefit – Seniors)**

Program Administration

Original Budget: $140,729
Revised Budget: $140,729 (No change)
Funding Sources:

- $114,581 – PY 2025–2026 Entitlement
- $25,878 – Prior-Year Resources

Funding sources have been adjusted to align with available resources. Total funding remains unchanged.

AP-38: Project Summary (Amended)

Only project summaries affected by this amendment are reproduced below.

Richmar Park Phase 2 (Updated)

Total CDBG Funding: $1,200,000

Funding supports completion of park improvements located in a low- and moderate-income neighborhood. Improvements include installation of park amenities, shade structures, site infrastructure, and accessibility improvements.

Funding sources include prior-year reallocated resources and funds restored following the HUD repayment adjustment.

National Objective: **Low/Moderate Income Area Benefit (LMA)**

Senior Activity Center HVAC Rehabilitation (Updated)

Total CDBG Funding: **$1,500,000**

Funding supports rehabilitation of the Senior Activity Center through replacement of the building's HVAC system to ensure continued delivery of programs and services for low- and moderate-income seniors.

National Objective: **Low/Moderate Income Limited Clientele (LMC)**

AP-90: Program-Specific Requirements (CDBG)

The City will remit $496,937.27 in CDBG funds to HUD as a repayment installment in accordance with 24 CFR 570.912.

Upon receipt and processing by HUD, these funds will be restored to the City's Program Year 2021 line of credit and made available for allocation to eligible CDBG activities.

Restored funds will be applied to eligible public infrastructure improvements consistent with the priorities identified in the City's Consolidated Plan.

Appendix B

Technical Revisions to the PY 2023–2024 Annual Action Plan

(Amended Sections Only)

Only the sections of the adopted Program Year (PY) 2023–2024 Annual Action Plan affected by this Substantial Amendment are reproduced below. All other sections remain unchanged.

AP-35: Projects (Amended Funding Allocation)

The following adjustment reallocates previously allocated but unexpended PY 2023 CDBG funds.

Community Facilities – Richmar Park Phase 2

Original Allocation: $839,776
Amount Reallocated: $359,095.87
Revised Allocation: $480,680.13

The adjustment reflects reallocation of previously allocated but unexpended funds to support completion of another eligible public facility improvement project.

Project scope and national objective remain unchanged.

National Objective: **LMA – Low/Moderate Income Area Benefit**

Community Facilities – Senior Activity Center HVAC Rehabilitation

Increase in PY 2023 Allocation: $359,095.87

Funds reallocated from the Richmar Park Phase 2 activity will support rehabilitation of the HVAC system at the Senior Activity Center.

National Objective: **LMC – Limited Clientele (Presumed Benefit – Seniors)**

AP-38: Project Summary (Amended)

Senior Activity Center HVAC Rehabilitation (Updated)

Funding for this activity is increased by $359,095.87 through reallocation of previously allocated PY 2023 CDBG funds.

The activity supports rehabilitation of the HVAC system serving a public facility providing programs and services to seniors.

National Objective: Low/Moderate Income Limited Clientele (LMC)

Richmar Park Phase 2 (Updated)

Funding for this activity is reduced by $359,095.87 reflecting reallocation of unexpended PY 2023 funds to another eligible public facility activity.

Previously completed improvements and project scope remain unchanged.

National Objective: Low/Moderate Income Area Benefit (LMA)

Rental Assistance Program Qualifications

CDBG Public Services

Rental assistance funded through the Community Development Block Grant (CDBG) program is administered by nonprofit service providers and must comply with federal program requirements. While individual program design is managed by subrecipients, the following core eligibility criteria apply:

- **Income Eligibility**: Households must meet low- and moderate-income (LMI) criteria, defined as at or below 80% of Area Median Income (AMI), with income verified in accordance with HUD requirements.
- **Demonstrated Need**: Assistance is limited to households experiencing housing instability, including risk of eviction, past-due rent, or temporary financial hardship.
- **Short-Term Assistance**: Rental assistance is provided on a short-term, emergency basis and does not exceed three consecutive months.
- **Eligible Payments**: Funds are paid directly to landlords or service providers and are not provided as direct cash assistance to individuals.
- **Program Participation**: Subrecipients may require participation in case management or housing stabilization services to support long-term housing stability.
- **Target Populations**: Programs are designed to serve vulnerable populations, including seniors and low-income families with youth, consistent with funding recommendations.
- **Compliance and Oversight**: All assistance is subject to documentation, monitoring, and compliance with federal CDBG regulations.

The city will continue to monitor federal guidance and ensure all programs remain compliant with applicable requirements.

Staff Report

File #:TMP-2430

MEETING DATE:

APRIL 28, 2026

SUBJECT:

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

Recommendation

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..

Board or Commission Action

On October 24, 2023, the City Council approved the entitlements for the AOA West (Paloma Townhomes) project. City Council's approvals included a Specific Plan (SP22-0003), General Plan Amendment (GPA22-0001), Rezone (R22-0001), Multifamily Site Development Plan (MFSDP22-0002), Tentative Subdivision Map (TSM22-0002), Conditional Use Permit (CUP22-0002), Tentative Parcel Map (TPM22-0001), and Site Development Plan (SDP22-0003). On November 14, 2023, the City Council adopted Ordinance 2023-1537, approving the Specific Plan (SP22-0003).

On December 12, 2023, the City Council approved the entitlements for the Restaurant Row project. City Council's approvals included a Specific Plan (SP22-0004), General Plan Amendment (GPA22-0002), Rezone (R22-0002), Tentative Subdivision Map (TSM22-0003), and Site Development Plans (SDP22-0006 and SDP23 -0004). On January 9, 2024, the City Council adopted Ordinance 2023-1540, approving the Specific Plan (SP22-0004). On February 4, 2026, the City administratively approved a Substantial Conformance (SC25-0004).

On December 2, 2024, the Planning Commission approved the entitlements for the Sears project. The Planning Commission approvals included Site Development Plan (SDP24-0006), Tentative Subdivision Map (TSM24-0002), and Conditional Use Permit (CUP24-0002).

On March 24, 2026 the City Council approved the resolution of intention to annex territory 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.

Executive Summary

This item is the second of two City Council actions to conduct proceedings to annex certain territory to be known as Annexation No. 161 (the "Annexation") and to designate Improvement Area No. F-59 ("IA 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 "CFD No. 98-02"). On March 24, 2026 the City Council approved the resolution of intention to conduct these proceedings and scheduled the public hearing and special election this evening. All notice and election materials have been provided to the property owners. The property owners and City Clerk have consented to holding the special election immediately following the public hearing.

Discussion

CFD No. 98-02 was formed pursuant to the Mello-Roos Community Facilities Act of 1982, commencing with California Government Code section 53311 *et seq.* (the "Act") and the City of San Marcos Community Facilities District Procedural Ordinance 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 to provide funding necessary for the maintenance of the City's lighting, landscaping, parks, medians, open space, and preserve space. Special improvement areas are formed as separate zones within CFD No. 98-02 to provide special tax funding necessary for the maintenance of development improvements and impacts above and beyond what is normally maintained by the City.

The Annexation is proposed to include three project sites known as the AOA West, Restaurant Row, and Sears. The conditions of development approval require that each project annex into CFD No. 98-02 and form a special improvement area for purposes of funding the costs of maintenance required for each project. This proceeding meets the development condition.

The AOA West project proposes to develop the 4.99-acre site located west of the intersection of Grand Ave. and Linda Vista Dr. The project proposes to develop 102 multi-family residential condominiums. The property owner is Paloma Townhomes, LLC.

The Restaurant Row project proposes to develop the 9.62-acre site located at 1020 W. San Marcos Blvd.

(northwest corner of W. San Marcos Blvd and Via Vera Cruz). The project proposes to develop 190 multi-family residential condominiums and a 10,400 square foot mixed-use commercial space. The property owner is SB-HS Lot Option Pool 02, L.P.

The Sears project proposes to develop the 2.72-acre site located at 1100 W. San Marcos Blvd. The project proposes to develop 71 multi-family residential condominiums, 2,916 square feet of mixed-use commercial space, and 2,981 square feet of residential amenity space. The property owner is SB-HS Lot Option Pool 01, L.P.

It is also contemplated that some property will require detachment from the City's existing community facilities districts and assessment districts. The required detachment proceedings will be completed, as applicable, for each property following the successful annexation to, and designation of IA No. F-59, as a separate proceeding or proceedings as required.

The map of the proposed boundaries of IA No. F-59 and Annexation are attached as Attachment A.

City staff has determined that creating IA No. F-59 for new development, and potential redevelopment of certain properties, provides a benefit to the property owners by consolidating the maintenance services into a single district rather than utilizing multiple existing special districts, each of which provide only partial maintenance of the required services. IA No. F-59 also provides a benefit to the City by reducing the administrative burden of having to administer multiple districts to provide the combined services required to be maintained by the properties.

To complete the annexation proceedings, the City Council must first conduct the public hearing and determine if there is a majority protest of the property owners subject to the Annexation. If there is a majority protest the City Council must abandon the proceedings and cannot take any further action for a period of at least one year. If there is no majority protest the City Council may proceed to complete the proceedings and conduct the special election. Following the public hearing the City Council may consider and approve the attached Resolution Calling the Election (Attachment B). The City Council will then conduct the special election. Following the special election the City Council will consider and adopt a Resolution Declaring the Election Results (Attachment C). Finally, the City Council will consider and conduct a first reading, by title only, of the Ordinance Authorizing the Levy of Special Taxes (Attachment D).

It is expected development in the future will be annexed to IA No. F-59. To authorize future annexation proceedings the City Council will also consider an additional item this evening to authorize future annexation to IA No. F-59 as part of a concurrent proceeding.

By conducting the public hearing and special election this evening the City Council will complete the Annexation and designate IA No. F-59.

The special taxes proposed for IA No. F-59 will be levied at the rates shown in the Rate and Method of Apportionment ("RMA") attached to this staff report (Attachment E). The taxes levied ensure sufficient funding to maintain the proposed services into perpetuity. The proposed services to be maintained by IA No. F-59 are

included in Exhibit “A” of the Resolution of Intention adopted by the City Council on March 24, 2026.

Environmental Review

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 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. Details and the breakdown of special taxes have been provided within the RMA.

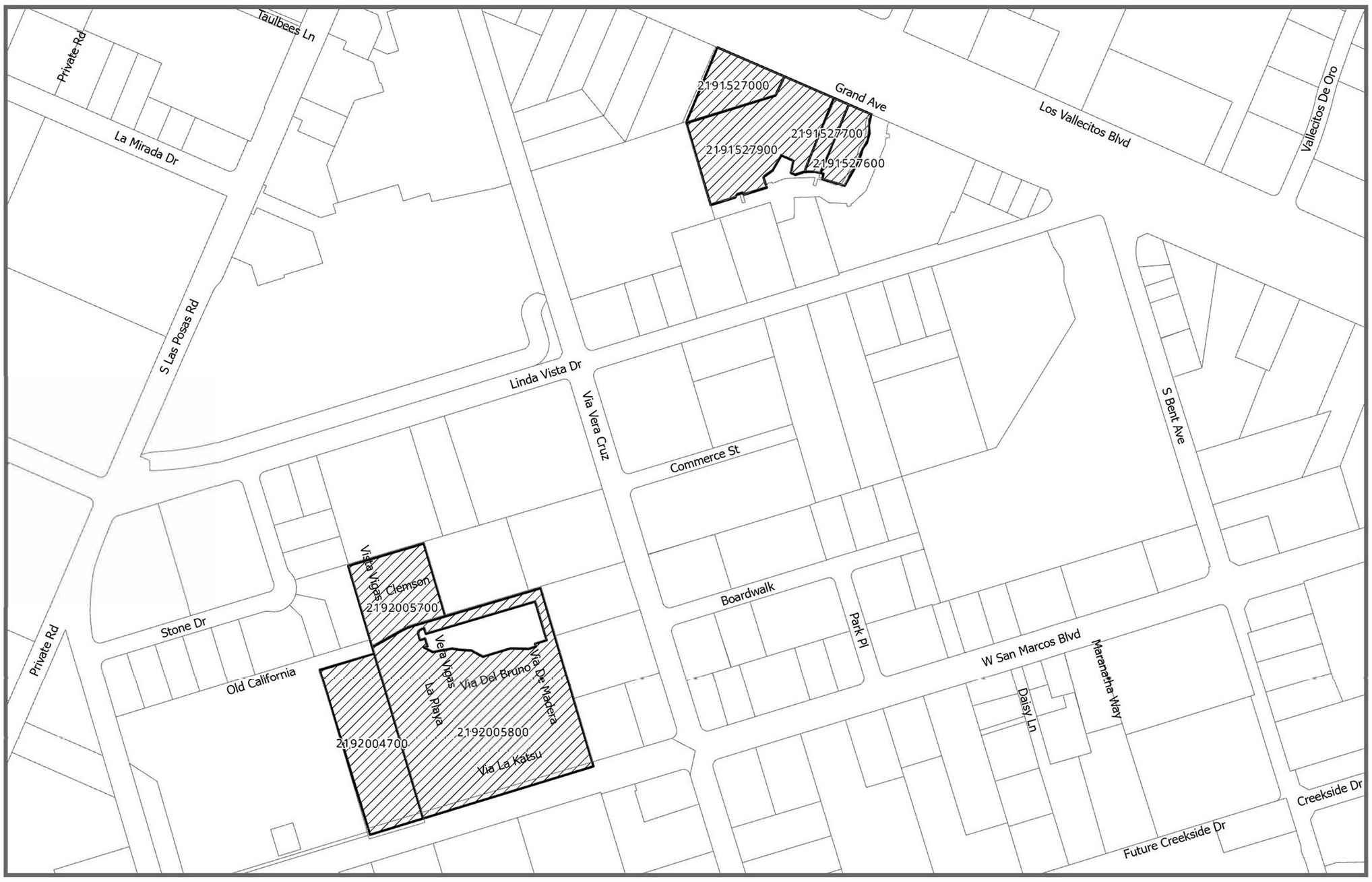
Attachments

Attachment A: IA No. F-59 Boundary Map
Attachment B: Resolution Calling Election
Attachment C: Resolution Declaring Election Results
Attachment D: Ordinance
Attachment E: Rate and Method of Apportionment

Prepared by: Song LeBaron, Sr. Management Analyst
Submitted by: Song LeBaron, Sr. Management Analyst
Reviewed by: Isaac Etchamendy, Director of Development Services/City Engineer
Approved by: Michelle Bender, City Manager

BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
ANNEXATION NO. 161
SPECIAL IMPROVEMENT AREA NO. F-59



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-_____.

_____
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

N

Legend

CORE ANNEXATION AREA BOUNDARY

CITY OF SAN MARCOS

BOOK _____ PG _____ 2026-_____

RESOLUTION NO. 2026-____

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

WHEREAS, pursuant to provisions of the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2, Title 5 of the California Government Code, and specifically article 3.5 thereof (the "Act"), the City Council (the "City Council") of the City of San Marcos (the "City") has adopted a resolution of intention to annex territory to and to designate an improvement area 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 "CFD"), and the boundaries thereof (the "Resolution of Intention"); and

WHEREAS, the City Council desires to create a new improvement area within the CFD to be designated 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"), the initial territory to be annexed to the Improvement Area shall be known and designated as Annexation No. 161, and it is anticipated additional territory will be annexed to the Improvement Area in the future; and

WHEREAS, notice of a public hearing relating to the annexation of territory and the designation of the Improvement Area, the extent of the territory to be annexed, and the furnishing of certain public services has been provided pursuant to the Act; and

WHEREAS, a community facilities report pertaining to the proposed annexation, as ordered by the City Council, have been presented to and considered by this City Council; and

WHEREAS, the City Council conducted a noticed public hearing in compliance with the Act and has been determined that written protests have not been filed by fifty percent (50%) or more of the registered voters residing within either Annexation No. 161 or the original CFD and/or property owners representing more than one-half (1/2) or more of the territory of Annexation No. 161 or within the original CFD; and

WHEREAS, pursuant to Section 53339.7 and 53326 of the California Government Code, it is necessary that the City Council also submit to the voters of the Improvement Area the proposition relating to the annual levy of special taxes on taxable property within the Improvement Area to pay the costs for certain public services; and

WHEREAS, pursuant to Section 53325.7 of the California Government Code, the City Council may also submit to the voters of the Improvement Area a proposition with respect to establishing an appropriations limit for the Improvement Area; and

WHEREAS, the City Clerk (the "City Clerk") has advised the City Council that they have received a statement from the Registrar of Voters of the County of San Diego that there are no persons registered to vote in the territory of the Improvement Area.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SAN MARCOS AS FOLLOWS:

Section 1. Findings. The City Council finds that: (i) the foregoing recitals are true and correct and are incorporated herein by this reference; (ii) all prior proceedings were valid and taken in conformity with the Act, and this finding is made pursuant to section 53325.1 of the Act; (iii) 12 persons have not been registered to vote within the territory of the Improvement Area for each of the 90 days preceding the close of the public hearing held on April 28, 2026; (iv) pursuant to Section 53326 of the California Government Code, as a result of the findings set forth in clause (iii) above, the vote in the special election called by this Resolution shall be by the landowners of the Improvement Area whose property would be subject to the special taxes if they were levied at the time of the election, and each landowner shall have one vote for each acre, or portion thereof, which he or she owns within the Improvement Area which would be subject to the proposed special taxes if they were levied at the time of the election; (v) the owners of all of the property in the Improvement Area have by written consent (a) waived the time limits set forth in Section 53326 of the California Government Code for holding the election called by this Resolution and the election on the propositions of the Improvement Area, which pursuant to Section 4 hereof is consolidated with the election called hereby, (b) consented to the holding of the special elections on April 28, 2026, (c) waived notice and mailed notice of the time and date of the special elections, and (d) waived an impartial analysis of the ballot propositions pursuant to Section 9280 of the California Elections Code and arguments and rebuttals pursuant to Sections 9281 to 9287, inclusive, and receipt of a ballot pamphlet as required by Section 9295 of that Code; and (vi) the City Clerk has consented to the holding of the special elections on April 28, 2026.

Section 2. Annexation Order. This City Council, acting as the legislative body of the CFD, hereby declares the annexation of Annexation No. 161 to the CFD complete.

Section 3. Boundaries of Annexation No. 161. The boundaries and parcels of land of Annexation No. 1 are shown on the map entitled "Map of Proposed Boundaries 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" which is on file with the City Clerk; and

Section 4. Designation of Improvement Area. The City Council, acting as the legislative body of the CFD, hereby designates Improvement Area No. F-59 of the CFD which improvement area shall include Annexation No. 161. All proceedings for purposes of levying the special taxes within such improvement area shall apply only to such improvement area.

Section 5. Call of Election. The City Council hereby calls and schedules special elections for April 28, 2026, within and for the Improvement Area on (i) the proposition with respect to the annual levy of special taxes on taxable property within the Improvement Area for the payment of the ongoing maintenance of certain public services to be provided by the Improvement Area and (ii) the proposition with respect to establishing an appropriations limit for the Improvement Area.

Section 6. Propositions. The propositions to be submitted to the voters of the Improvement Area at such special election shall be as follows:

Proposition A: Shall a special tax levied annually on taxable property within territory proposed to be annexed to and designated 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 "CFD"), to pay certain Services as defined and for the purposes specified in the Resolution of Intention adopted by the City Council of the City of San Marcos on March 24, 2026 (the "Resolution of Intention"), to accumulate and fund the maintenance of the public services described in Exhibit "A" of the Resolution of Intention, including but not limited to, public lighting including but not limited to street lighting and traffic signals, landscaping of medians, parkways, parks and open space, and storm drainage and flood control of open space, habitat preservation areas, slopes and earthen/natural drainage areas, pedestrian bridges, and any other services authorized by the Mello-Roos Community Facilities Act of 1982, including any incidental expenses authorized by the Act, and any other expense required in order to carry out the authorized purposes of the CFD, and to levy and collect the special tax, so long as the special tax is needed to pay for the Services and for such other purposes, at the special tax rates and pursuant to the method of apportioning the special tax set forth in Exhibit "B" to the Resolution of Intention adopted by the City Council of the City of San Marcos on March 24, 2026, be approved?

Proposition B: Shall 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 establish an annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, in the amount of $396,045,000 be approved?

Section 7. Consolidation of Elections. The special election called hereby on the propositions to be submitted to the voters of the Improvement Area, as set forth in Section 3 hereof, shall be consolidated with the special election on the proposition of the Improvement Area proposition with respect to the annual levy of special taxes on taxable property within the Improvement Area for the payment of the ongoing maintenance of certain public services to be provided by the Improvement Area. The ballot for said consolidated elections shall be in the form attached hereto as Exhibit "A."

Section 8. Conduct of Election. Except as otherwise provided in Section 6 hereof, the consolidated special elections shall be conducted by the City Clerk in accordance with the provisions of the California Elections Code governing mail ballot elections of cities, and in particular the provisions of Division 4 (commencing with Section 4000), of that Code, insofar as they may be applicable.

Section 9. Election Procedures. The procedures to be followed in conducting the consolidated special elections on (i) the proposition with respect to the levy of special taxes on taxable property within the Improvement Area to pay the for the ongoing maintenance of certain public services and (ii) the proposition with respect to establishing an appropriations limit for the Improvement Area in the amount of $396,045,000 (the "Consolidated Special Elections") shall be as follows:

(a) Pursuant to Section 53326 of the California Government Code, ballots for the Consolidated Special Elections shall be distributed to the qualified electors by the City Clerk by mail or personal service.

(b) Pursuant to applicable sections of the California Elections Code governing the conduct of mail ballot elections of cities, and in particular Division 4 (commencing with Section 4000) of that Code with respect to elections conducted by mail, the City Clerk shall mail or deliver to each qualified elector an official ballot in the form attached hereto as Exhibit "A," and shall also mail or deliver to all such qualified electors a ballot pamphlet and instructions to voter, including a sample ballot identical in form to the official ballot but identified as a sample ballot, a return identification envelope with prepaid postage thereon addressed to the City Clerk for the return of voted official ballots and a copy of the Resolution of Intention adopted by the City Council of the City of San Marcos on March 24, 2026.

(c) The official ballot to be mailed or delivered by the City Clerk to each landowner-voter shall have printed or typed thereon the name of the landowner-voter and the number of votes to be voted by the landowner-voter and shall have appended to it a certification to be signed by the person voting the official ballot which shall certify that the person signing the certification is the person who voted the official ballot, and if the landowner-voter is other than a natural person, that he or she is an officer of or other person affiliated with the landowner-voter entitled to vote such official ballot, that he or she has been authorized to vote such official ballot on behalf of the landowner-voter, that in voting such official ballot it was his or her intent, as well as the intent of the landowner-voter, to vote all votes to which the landowner-voter is entitled based on its

land ownership on the propositions set forth in the official ballot as marked thereon in the voting square opposite each such proposition, and further certifying as to the acreage of the landowner-voter's land ownership within the Improvement Area.

(d) The return identification envelope to be mailed or delivered by the City Clerk to each landowner-voter shall have printed or typed thereon the following: (i) the name of the landowner, (ii) the address of the landowner, (iii) a declaration under penalty of perjury stating that the voter is the landowner or the authorized representative of the landowner entitled to vote the enclosed ballot and is the person whose name appears on the identification envelope, (iv) the printed name and signature of the voter, (v) the address of the voter, (vi) the date of signing and place of execution of the declaration, and (vii) a notice that the envelope contains an official ballot and is to be opened only by the City Clerk.

(e) The instruction to voter form to be mailed or delivered by the City Clerk to the landowner-voters shall inform them that the official ballots shall be returned to the City Clerk properly voted as provided thereon and with the certification appended thereto properly completed and signed in the sealed return identification envelope with the certification thereon completed and signed and all other information to be inserted thereon properly inserted by 5:00 p.m. on the date of the Consolidated Special Elections; provided that if all qualified electors have voted, the elections shall be closed with the concurrence of the City Clerk.

(f) Upon receipt of the return identification envelopes which are returned prior to the voting deadline on the date of the elections, the City Clerk shall canvass the votes cast in the Consolidated Special Elections, and shall file a statement with the City Council as to the results of such canvass and the election on each proposition set forth in the official ballot.

Section 10. Severability. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications, and to this end the provisions of this Resolution are declared to be severable.

Section 11. Effective Date. This Resolution shall become effective immediately.

PASSED, APPROVED, and ADOPTED by the City Council of the City of San Marcos, California, this 28th day of April 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

EXHIBIT “A”

OFFICIAL BALLOT

CONSOLIDATED SPECIAL ELECTIONS FOR

NUMBER OF ACRES OF PROPERTY SUBJECT TO ANNEXATION: __
NUMBER OF VOTES ENTITLED TO BE CAST: __

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

April 28, 2026

To vote on any measure, fill in the voting square after the word “YES” or after the word “NO” following each proposition. If you tear or deface this ballot, please contact the City Clerk at (760) 744-1050 to obtain a replacement ballot.

PROPOSITION A: Shall a special tax levied annually on taxable property within territory proposed to be annexed to and designated 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 “CFD”), to pay certain Services as defined and for the purposes specified in the Resolution of Intention adopted by the City Council of the City of San Marcos on March 24, 2026 (the “Resolution of Intention”), to accumulate and fund the maintenance of the public services described in Exhibit “A” of the Resolution of Intention, including but not limited to, public lighting including but not limited to street lighting and traffic signals, landscaping of medians, parkways, parks and open space, and storm drainage and flood control of open space, habitat preservation areas, slopes and earthen/natural drainage areas, pedestrian bridges, and any other services authorized by the Mello-Roos Community Facilities Act of 1982, including any incidental expenses authorized by the Act, and any other expense required in order to carry out the authorized purposes of the CFD, and to levy and collect the special tax, so long as the special tax is needed to pay for the Services and for such other purposes, at the special tax rates and pursuant to the method of apportioning the special tax set forth in Exhibit “B” to the Resolution of Intention adopted by the City Council of the City of San Marcos on March 24, 2026, be approved?

YES	
NO	

PROPOSITION B: Shall 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 establish an annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, in the amount of $396,045,000 be approved?

YES	
NO	

PROPOSITIONS A IS SUBJECT TO THE ACCOUNTABILITY MEASURES PRESCRIBED IN SECTION 50075 OF THE GOVERNMENT CODE OF THE STATE OF CALIFORNIA.

RESOLUTION NO. 2026-____

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

WHEREAS, the City Council (the "City Council") of the City of San Marcos (the "City") has previously undertaken proceedings to designate and did designate an improvement area to a community facilities district within the City 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") with the adoption of a resolution authorizing annexation of territory known as Annexation No. 161, designating Improvement Area No. F-59, and calling an election of the qualified electors on April 28, 2026 (the "Resolution Calling Election"). The 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"); and

WHEREAS, the Resolution Calling Election scheduled the consolidated election for April 28, 2026, for submitting to the qualified electors of the Improvement Area the proposition with respect to the annual levy of special taxes on taxable property within the Improvement Area to pay for certain public services and providing for the consolidation of that election with the election on the proposition of the Improvement Area with respect to establishing an appropriations limit for the Improvement Area; and

WHEREAS, the City Council has received a statement from the City Clerk (the "City Clerk"), who pursuant to the Resolution Calling Election was authorized to conduct the consolidated special elections for the Improvement Area and act as the election official therefor, with respect to the canvass of the ballots returned and the results of the consolidated special elections, certifying that more than two-thirds of the votes cast upon the propositions submitted to the voters in the consolidated special elections in the Improvement Area were cast in favor of all such propositions.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SAN MARCOS AS FOLLOWS:

Section 1. Recitals. The above recitals are all true and correct and are incorporated herein by this reference.

Section 2. Findings. The City Council finds that: (i) there were no persons registered to vote within the boundaries of the Improvement Area at the time of the

close of the protest hearing on April 28, 2026, and pursuant to Section 53326 of the California Government Code ("Section 53326") the vote in the consolidated special elections for the Improvement Area was, therefore, to be by the landowners owning land within the Improvement Area, with each landowner having one vote for each acre or portion of an acre of land that he or she owned within the Improvement Area which would have been subject to the special tax if levied at the time of the consolidated special elections; (ii) pursuant to Section 53326 and the Resolution Calling Election, the City Clerk distributed the ballot for the consolidated special elections to the owners of all of the taxable property included within the boundaries of the Improvement Area (the "Property Owners") by mail or personal delivery; (iii) the Property Owners waived the time limits for holding the consolidated special elections and the election dates specified in Section 53326, and consented to the calling and holding of the consolidated special elections on April 28, 2026; (iv) the consolidated special elections have been properly conducted in accordance with all statutory requirements and the provisions of the Election Resolution; (v) pursuant to Section 53326, the Property Owners, which collectively own approximately 17.33 acres in the Improvement Area, were entitled to a total a combined total of 18 votes; (vi) the ballots were returned by the Property Owners to the City Clerk prior to the hour on the date of the election specified by the City Council for the return of voted ballots; (vii) the ballots returned to the City Clerk by the Property Owners voted all votes to which they were entitled in favor of all propositions set forth therein; (viii) more than two-thirds of the votes cast in the consolidated special elections in the Improvement Area, on each such proposition were cast in favor thereof, and pursuant to Sections 53328, 53329 and 53355 of the California Government Code, all such propositions carried; (ix) the City Council, as the legislative body of the Improvement Area, is therefore authorized to take the necessary action to have the Improvement Area annually levy special taxes on taxable property within the Improvement Area, in an amount sufficient to pay for certain public services to be provided, and (x) an appropriations limit for the Improvement Area has been established in the amount of $396,045,000.

Section 3. Declaration of Results. All votes voted in the consolidated special elections on the propositions with respect to (i) the annual levy of special taxes on taxable property within the Improvement Area to pay for certain public services to be provided as described in the Resolution of Intention; and (ii) establishing an appropriations limit for the CFD in the amount of $396,045,000 were voted in favor thereof, and all such propositions carried.

Section 4. Effect of Elections. The effect of the results of the consolidated special elections, as specified in Section 3 hereof, is that the City Council, as the legislative body of the Improvement Area, is authorized (i) to annually levy special taxes on taxable property within the Improvement Area in an amount sufficient to pay for certain public services to be provided as described in the Resolution of Intention at the special tax rates and pursuant to the methodology for determining and apportioning such special taxes which are set forth in Exhibit "B" to the Resolution of Intention adopted by the City Council of the City of San Marcos on March 24, 2026; and (ii) an

appropriations limit has been established for the Improvement Area in the amount of $396,045,000.

Section 5. Notice of Special Tax Lien. The City Clerk shall record a notice of special tax lien pursuant to Section 53339.8 of the California Government Code and Section 3117.5 of the California Streets and Highways Code.

Section 6. Severability. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions or applications, and to this end the provisions of this Resolution are declared to be severable.

Section 7. Effective Date. This Resolution shall become effective immediately.

PASSED, APPROVED, and ADOPTED by the City Council of the City of San Marcos, California, this 28th day of April 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

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 Property[1]			
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 Property[1]			
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 EDU[2]
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 2026-20276 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.

ATTACHMENT E

Exhibit A – Rate and Method of Apportionment of Special Tax for CFD No. 98-02 Improvement Area No. F-59

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 Property[1]			
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 Property[1]			
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 EDU[2]
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 2026-20276 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.

File #:TMP-2431

MEETING DATE:

APRIL 28, 2026

SUBJECT:
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

Recommendation

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.

Board or Commission Action
On March 24, 2026 the City Council approved the resolution of intention to annex territory in the future to 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.

Executive Summary
This item is a concurrent item for consideration to complete annex of certain territory to be known as Annexation No. 1 and to designate Improvement Area No. F-59 (“IA 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 “CFD No. 98-02”). This proceeding authorizes future annexations to IA No. F-59.

On March 24, 2026 the City Council approved the resolution of intention to conduct these proceedings and scheduled the public hearing this evening to authorize future annexations to IA No. F-59.

Discussion
CFD No. 98-02 was formed pursuant to the Mello-Roos Community Facilities Act of 1982, commencing with California Government Code section 53311 *et seq.* (the “Act”) and the City of San Marcos Community

Facilities District Procedural Ordinance 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 to provide funding necessary for the maintenance of the City's lighting, landscaping, parks, medians, open space, and preserve space. Special improvement areas are formed as separate zones within CFD No. 98-02 to provide special tax funding necessary for the maintenance of development improvements and impacts above and beyond what is normally maintained by the City.

It is the intention of the City to annex additional property to IA No. F-59 in the future. This proceeding authorizes the City to complete such annexations without having to conduct the two meetings as is needed to establish a community facilities district. The single meeting proceedings may be completed, following successful completion of this future annexation authorization proceeding, with the unanimous approval of all property owners subject to the future annexation.

The map of the proposed future annexation boundaries of IA No. F-59 is attached as Attachment A.

City staff has determined that creating IA No. F-59 for new development, and potential redevelopment of certain properties, provides a benefit to the property owners by consolidating the maintenance services into a single district rather than utilizing multiple existing special districts, each of which provide only partial maintenance of the required services. IA No. F-59 also provides a benefit to the City by reducing the administrative burden of having to administer multiple districts to provide the combined services required to be maintained by the properties. Authorizing future annexations to IA No. F-59 further reduces the City's administrative burden by authorizing single meeting proceedings for all future annexations to IA No. F-59.

The special taxes proposed for future annexations to IA No. F-59 will be levied at the rates shown in the Rate and Method of Apportionment ("RMA") attached to this staff report (Attachment B). The taxes levied ensure sufficient funding to maintain the proposed services into perpetuity. Notwithstanding the foregoing, if the actual cost of providing the services to territory within any proposed future annexation area is higher or lower than the cost of providing such services within the existing IA No. F-59 annexations, a higher or lower special tax may be levied within such territory, to the extent the actual cost of providing the services in the annexation territory is higher or lower than the costs of providing those services in the existing IA No. F-59 annexations, subject to the unanimous approval and election of the owner or owners of such territory. In any such circumstance, the RMA may be revised to reflect the higher or lower special tax, as applicable. The maximum special tax rate in the existing CFD and IA No. F-59 may not be increased as a result of any annexation proceeding. The proposed services to be maintained by IA No. F-59 are included in Exhibit "A" of the attached resolution authorizing future annexations (Attachment C).

To complete the authorization of future annexation proceedings, the City Council must first conduct the public hearing and determine if there is a majority protest of the property owners subject to future annexation. If there is a majority protest the City Council must abandon the proceedings and cannot take any further action for a period of at least one year. If there is no majority protest the City Council may proceed to complete the proceedings. Following the public hearing the City Council may consider and approve the attached resolution authorizing future annexation.

Environmental Review

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 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 Community Facilities Districts provide ongoing funding for city services. The funds levied will fund the ongoing maintenance of various elements of city infrastructure and provide critical revenues to ensure a well-maintained city.

The maximum special tax for IA No. F-59 for Fiscal Year 2025-26 will be $651.67 per equivalent dwelling unit and $1,726.93 per acre for non-residential property. The maximum special tax is the maximum amount that can be levied in any given tax year. It is escalated every fiscal year based on the Consumer Price Index (CPI) or 2.0%, whichever is greater. Details and the breakdown of special taxes have been provided within the RMA (Attachment B).

Attachments

Attachment A: IA No. F-59 Future Annexation Boundary Map
Attachment B: Rate and Method of Apportionment
Attachment C: Resolution Authorizing Future Annexation

Prepared by: Song LeBaron, Sr. Management Analyst
Submitted by: Song LeBaron, Sr. Management Analyst
Reviewed by: Isaac Etchamendy, Director of Development Services/City Engineer
Approved by: Michelle Bender, City Manager

BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
FUTURE ANNEXATION AREA
SPECIAL IMPROVEMENT AREA NO. F-59

N

SHEET 1 OF 11

CITY OF SAN MARCOS

BOOK _____ PG _____ 2026-_____

BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
FUTURE ANNEXATION AREA
SPECIAL IMPROVEMENT AREA NO. F-59
EXHIBIT "B"

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-_____.

_____

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

SHEET 2 OF 11

CITY OF SAN MARCOS

BOOK _____ PG _____ 2026-_____

BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
FUTURE ANNEXATION AREA
SPECIAL IMPROVEMENT AREA NO. F-59
EXHIBIT "B"

APN	APN	APN
2191633300	2191404400	2192211200
2191633400	2191404100	2192211300
2191634700	2191405000	2191401600
2191633500	2191807400	2191403800
2191634200	2191523700	2191403900
2191725200	2191527000	2190950400
2191725400	2191803400	2190950500
2191722700	2190822200	2190950600
2190961300	2190831001	2190981500
2190961400	2190831005	2190740700
2190961500	2190831002	2190741400
2190961600	2190831004	2194902500
2190961700	2190831007	2192231000
2190961800	2190831008	2191402200
2190962100	2190831010	2192211400
2190911000	2190831009	2192211500
2192215300	2190831006	2192213000
2192215400	2190831003	2191401700
2192215200	2190830900	2191526900
2190961900	2190990900	2192211600
2190962000	2190822300	2192211700
2190961200	2190822600	2192213200
2192216300	2191527300	2192214300
2190981400	2191302500	2192214400
2190950300	2191153000	2192215500
2190880300	2191161600	2192215600
2190821400	2191161500	2194902300
2190950900	2191161701	2194902400
2191525700	2191161708	2192002800
2190981800	2191161704	2194902600
2190982000	2191161706	2190850600
2190730300	2191161707	2190950800
2191301900	2191161702	2190951000
2191304000	2191161703	2190951100
2191404500	2191161705	2190991400
2190981600	2210614500	2193700500
2191804700	2210617100	2193700600
2191804800	2210612300	2193700700
2191804900	2210615100	2193700800
2191806100	2210616100	2193700900
2191807100	2210616400	2193701000
2191805500	2190931900	2193701300
2191522100	2210513300	2193701400
2191522200	2201200200	2193701500
2191524800	2201201200	2193701600
2191400300	2201201300	2193702200
2191401300	2191726300	2192102300
2191402300	2190880500	2192102600

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BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
FUTURE ANNEXATION AREA
SPECIAL IMPROVEMENT AREA NO. F-59
EXHIBIT "B"

APN	APN	APN
2192102900	2191160331	2194001200
2192103000	2191160347	2194001300
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2191403500	2191160369	2191723600
2191401200	2191160343	2191723700
2191160356	2191160346	2191723800
2191160371	2191160349	2191723900
2191160367	2191160354	2191724100
2191160370	2191160355	2191724700
2191160372	2191160361	2191724800
2191160310	2191160368	2191724900
2191160312	2191160301	2190962200
2191160321	2191160308	2194901200
2191160328	2191160313	2194901300
2191160334	2191160316	2194901400
2191160345	2191160319	2194101900
2191160360	2191160304	2194901600
2191160362	2191160305	2194901500
2191160303	2191160311	2194902700
2191160324	2191160318	2191153200
2191160325	2191160327	2191162100
2191160340	2191160335	2190932000
2191160342	2191160337	2190931800
2191160353	2191160338	7601678200
2191160314	2191160351	7609801400
2191160329	2191160358	2194102200
2191160330	2191160363	2194100400
2191160332	2191160366	2194102300
2191160341	2190990800	2194102400
2191160348	2191150800	2190973700
2191160364	2210415700	2190730200
2191160365	2210416500	2190981300
2191160320	2210412000	2190980100
2191160322	2191636400	2190973400
2191160344	2191722600	2190730400
2191160357	2191161300	2190731000
2191160359	2210413600	2191621800
2191160306	2210413800	2191636501
2191160309	2210413900	2191636502
2191160317	2210414200	2191636503
2191160333	2210415800	2191636505
2191160336	2190741600	2191636504
2191160339	2190741700	2190730900
2191160302	2190741800	2190981900
2191160315	2190741900	2190730800
2191160323	2210412600	2190730700
2191160326	2194001100	2190730600

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BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
FUTURE ANNEXATION AREA
SPECIAL IMPROVEMENT AREA NO. F-59
EXHIBIT "B"

APN	APN	APN
2190741500	2192220100	2192323306
2190741300	2191723000	2192323307
2190830200	2191725500	2192323309
2190850100	2191401500	2192323313
2191634500	2191526800	2192323316
2201200300	2191724200	2192323310
2191634300	2192220200	2192323317
2190861000	2191403300	2192323319
2190851101	2192520600	2192323301
2190851106	2192520700	2192323311
2190851103	2192520800	2192323304
2190851104	2192520900	2192323305
2190851105	2192521000	2192323315
2190851102	2192521100	2192323320
2191161900	2191722800	2192323318
2191162000	2193820600	2192323330
2191162200	2193820500	2192323331
2194104600	2193820400	2192323381
2191621200	2192213800	2192323322
2190991300	2193820300	2192323324
2190990700	2193820200	2192323361
2190822500	2193820100	2192323325
2191304900	2193810600	2192323342
2191302000	2193810700	2192323357
2190821200	2193810800	2192323328
2190821300	2193810900	2192323334
2190822400	2193811000	2192323341
2191635500	2193811100	2192323352
2190860300	2194002100	2192323354
2191633600	2191805000	2192323363
7601676400	2191805600	2192323368
2190870700	2191807000	2192323375
2191634600	2191806000	2192323359
2191722500	2192232200	2192323362
2191404600	2210616800	2192323373
2190880400	2190730100	2192323376
2191405100	2192702200	2192323378
2191405300	2192704100	2192323382
2191726400	2192322220	2192323346
2191725300	2192322224	2192323348
2193703000	2192322206	2192323351
2193702900	2192322208	2192323379
2193702800	2192322213	2192323314
2193702700	2192322223	2192323340
2193702400	2192322210	2192323347
2191526000	2192322217	2192323349
2191724000	2192322219	2192323355
2191722200	2210612900	2192323371

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BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
FUTURE ANNEXATION AREA
SPECIAL IMPROVEMENT AREA NO. F-59
EXHIBIT "B"

APN	APN	APN
2192323327	2210615200	2191806900
2192323329	2210415900	2191806800
2192323332	2210412400	2191807300
2192323345	2192104300	2201704300
2192323366	2210416000	7601679500
2192323367	2192102200	7601678400
2192323369	2210415600	7601678500
2192323372	2210415300	7601678900
2192323374	2210415200	7601679100
2192323333	2210415100	7601678600
2192323338	2210416400	7601678700
2192323353	2210513400	7601679000
2192323356	2210415500	7601678100
2192323358	2210415400	7601670000
2192323364	2210417200	7601677900
2192323365	2210610600	7601679600
2192103200	2210616000	7601677200
2210615400	2210616700	7601678000
2192322808	2191305100	7601679200
2192322813	2191401400	7601678800
2192322815	2191405200	2201704500
2192322823	2191524900	2192705600
2192322825	2191401000	2192702000
2192322812	2192213900	2210612200
2192322822	2192220300	2192701900
2192322802	2191803700	2210613500
2192322826	2191805400	2192700300
2192322801	2191805900	2210617200
2192322806	2192705700	2210615900
2192322811	2192706300	2210615000
2192322819	2192705800	2210615800
2192322821	2190870600	2210615700
2192322804	2190870400	2210615600
2192322807	2190870200	2210616900
2192322818	2190870500	2210613400
2192322828	2193703900	2201703900
2192322824	2193704000	7602484700
2192322827	2193704100	7602484800
2192322803	2193704200	7601677100
2192322805	2193704400	7601677600
2192322810	2193704300	7601679400
2192322816	2192214800	7601679300
2192322820	2192510500	7602485502
2192322809	2192510600	7601677400
2192322814	2192510700	2210516300
2192322817	2192510800	2210615500
2210513800	2192510900	2210513600
2210615300	2192511000	2192100500

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BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
FUTURE ANNEXATION AREA
SPECIAL IMPROVEMENT AREA NO. F-59
EXHIBIT "B"

APN	APN	APN
2192003900	7722105063	7722105032
2192003800	7722105068	7722105034
2192002304	7722105001	7722105037
2192002309	7722105003	7722105039
2192002314	7722105008	7722105004
2192002307	7722105011	7722105005
2192002317	7722105036	7722105007
2192002305	7722105058	7722105009
2192002315	7722105066	7722105012
2192002308	7722105015	7722105014
2192002318	7722105030	7722105017
2192002301	7722105033	7722105026
2192002303	7722105038	7722105035
2192002306	7722105072	7722105046
2192002311	7722105074	7722105050
2192002313	7722105077	7722105053
2192002316	7722105006	7722105019
2192002320	7722105016	7722105020
2192002322	7722105022	7722105023
2192002319	7722105024	7722105031
2192002302	7722105027	7722105040
2192002310	7722105029	7722105043
2192002312	7722105042	7722105048
2192002321	7722105044	7722105056
2194902200	7722105047	7722105069
2192004200	7722105049	7722105075
2194902100	7722105062	7722105073
2194902000	7722105064	2210416300
2192004000	7722105067	2210614700
2194901900	7722105045	7721911168
2192002000	7722105051	7721911178
2210514600	7722105065	7721911184
2210514700	7722105076	7721911182
2191803800	7722105002	7721911185
2190890200	7722105021	7721911191
2193702600	7722105028	7721911193
2193702500	7722105041	7721911163
2192212600	7722105055	7721911166
2200220600	7722105070	7721911169
2210411000	7722105071	7721911173
2192104700	7722105010	7721911177
2191726200	7722105013	7721911174
2192103100	7722105018	7721911181
2192103400	7722105052	7721911183
2192004400	7722105054	7721911186
2210413300	7722105057	7721911189
7722105060	7722105059	7721911179
7722105061	7722105025	7721911188

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BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
FUTURE ANNEXATION AREA
SPECIAL IMPROVEMENT AREA NO. F-59
EXHIBIT "B"

APN	APN	APN
7721911113	7721911102	2193311100
7721911117	7721911104	2193311200
7721911128	7721911112	2193311800
7721911152	7721911114	2193311900
7721911155	7721911120	2193313000
7721911164	7721911131	2193313100
7721911187	7721911133	2193313200
7721911190	7721911136	2193313300
7721911170	7721911106	2193313400
7721911192	7721911109	2193313500
7721911194	7721911116	2193310100
7721911195	7721911119	2193310200
7721911122	7721911138	2193310300
7721911124	7721911157	2193310500
7721911142	7721911162	2193310400
7721911144	7721911165	2193311400
7721911151	7721911172	2193314416
7721911153	7721911121	2193314418
7721911156	7721911126	2193314407
7721911159	7721911129	2193314408
7721911175	7721911137	2193314413
7721911180	7721911140	2193314404
7721911105	7721911141	2193314405
7721911107	7721911146	2193314417
7721911115	7721911149	2193314406
7721911130	7721911158	2193314412
7721911139	2191160200	2193314419
7721911148	2191621900	2193314401
7721911154	2191626000	2193314409
7721911101	2192103500	2193314411
7721911103	2192103600	2193314415
7721911123	2192005100	2193314403
7721911127	2192215700	2193314410
7721911132	2192706000	2193314414
7721911134	2210413700	2193311700
7721911110	2191807200	2193312000
7721911135	2193314300	2193312100
7721911143	2191405400	2193314515
7721911160	2192216000	2193314501
7721911171	2192216100	2193314504
7721911176	2192215900	2193314502
7721911108	2192004700	2193314514
7721911118	2192005200	2193314519
7721911125	2193310600	2193314516
7721911145	2193310700	2193314518
7721911147	2193310800	2193314503
7721911150	2193310900	2193314509
7721911161	2193311000	2193314517

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BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
FUTURE ANNEXATION AREA
SPECIAL IMPROVEMENT AREA NO. F-59
EXHIBIT "B"

APN	APN	APN
2193314520	2190742505	2191522700
2193314508	2190742600	2191527800
2193312500	2190742504	2191524400
2193312600	2190742502	2191527100
2193312700	2190742501	2191527600
2193312800	2190742503	2191527700
2193312900	2210515800	2191527900
2190861100	2210516100	2190812700
2190860700	2210515500	2190812400
2191806700	2210515100	2190812200
2191153500	2210510400	2193314700
2191153400	2210510300	2191305400
2191531000	2210515900	2191626200
2191531100	2210516200	2191626100
2191531200	2210516000	2191153300
2210412700	2210514400	2192005700
2210416700	2210514800	2192005500
2191530800	2210515400	2192005400
2191530900	2210514900	2192005800
2191531500	2210515200	2192005600
2191531600	2210512600	2191528100
2192103800	2210513100	2191528200
2191531400	2210513200	2191528000
2191530700	2210616600	2194003900
2191530500	2192216200	2194004000
2191530600	2191526100	2194004100
2191531300	2191524500	2194004200
2192706700	2191524200	2194004300
2210417300	2191525100	2194001800
2192706600	7602484300	2192322711
2192706800	2190812800	2192322716
2192706500	2190811200	2192322707
2190860900	2190810900	2192322708
2191636300	2190811000	2192322712
2191636200	2190811100	2192322713
2192707200	2210515700	2192322705
2190861200	2210515600	2192322706
2210516400	2210512100	2192322709
2190742200	2193313800	2192322714
2192707100	2191527200	2192322718
2192707300	2191526300	2192322702
2192706900	2191526400	2192322703
2192707400	2210616500	2192322710
2192707000	2210611000	2192322704
2191636600	7602482300	2192322701
2190742507	2193314600	2192322717
2190742508	2191523400	2192322715
2190742506	2191527500	2194001600

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BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
FUTURE ANNEXATION AREA
SPECIAL IMPROVEMENT AREA NO. F-59
EXHIBIT "B"

APN	APN	APN
2194001700	2192321923	2192321973
2194001000	2192321907	2192321957
2194002200	2192321913	2192321958
2194002300	2192321924	2192321968
2194002400	2192321904	2192321961
2194002500	2192321911	2192321966
2194002600	2192321916	2192321971
2192213700	2192321903	2192323400
2192230600	2192321921	2192232100
2192231600	2192321943	2192232300
2192215100	2192321930	2192321500
2192230900	2192321932	2192322205
2192231700	2192321939	2192322202
2194800700	2192321953	2192322203
2194800100	2192321963	2192322201
2194800200	2192321967	2192322204
2194800300	2192321934	2192322215
2194001500	2192321941	2192322218
2194002000	2192321948	2192322221
2194001900	2192321950	2192322207
2192231500	2192321952	2192322209
2194800600	2192321960	2192322211
2194800400	2192321935	2192322214
2194800500	2192321933	2192322216
2192231100	2192321942	2192322212
2192232000	2192321949	2192322222
2192320600	2192321951	2192323370
2192321800	2192321956	2192323377
2192321905	2192321931	2192323323
2192321914	2192321936	2192323326
2192321922	2192321938	2192323343
2192321929	2192321954	2192323303
2192321901	2192321964	2192323308
2192321906	2192321965	2192323336
2192321908	2192321974	2192323337
2192321917	2192321937	2192323339
2192321926	2192321940	2192323350
2192321928	2192321944	2192323302
2192321920	2192321945	2192323312
2192321918	2192321946	2192323321
2192321925	2192321962	2192323344
2192321910	2192321970	2192323360
2192321912	2192321972	2192323380
2192321919	2192321947	2192323335
2192321927	2192321955	2192220400
2192321902	2192321959	2192240900
2192321909	2192321969	7601673300
2192321915	2192321975	7601671100

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BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
FUTURE ANNEXATION AREA
SPECIAL IMPROVEMENT AREA NO. F-59
EXHIBIT "B"

APN	APN	APN
2192321010	2192321016	2192321084
2192321027	2192321024	2192321055
2192321032	2192321029	2192321062
2192321035	2192321019	2192321064
2192321046	2192321057	2192321028
2192321083	2192321067	2192321037
2192321012	2192321073	2192321054
2192321014	2192321077	2192321059
2192321002	2192321080	2192321074
2192321004	2192321005	2192321079
2192321009	2192321013	2192321085
2192321015	2192321003	2192321087
2192321020	2192321007	2192321068
2192321001	2192321031	2192321071
2192321006	2192321033	2192321076
2192321022	2192321036	2192321078
2192321025	2192321038	2192321069
2192321034	2192321040	2192321072
2192321039	2192321052	2192321075
2192321041	2192321030	2192321065
2192321043	2192321051	2192321018
2192321048	2192321053	2192321042
2192321050	2192321056	2192321081
2192321060	2192321058	2192321086
2192321021	2192321061	2192321044
2192321023	2192321063	2192321045
2192321026	2192321066	2192321049
2192321017	2192321047	2192231900
2192321008	2192321070	
2192321011	2192321082	

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ATTACHMENT B

Exhibit B – Rate and Method of Apportionment of Special Tax for CFD No. 98-02 Improvement Area No. F-59

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

Exhibit B

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 Property[1]			
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 Property[1]			
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 EDU[2]
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 2026-20276 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.

RESOLUTION NO. 2026-____

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

WHEREAS, the City Council (the “City Council”) of the City of San Marcos (the "City") has declared its intention, conducted proceedings and held a public hearing relating to the authorization to annex territory in the future to 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”) 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"), and specifically Article 3.5 thereof; and

WHEREAS, notice of such public hearing was given in the form and manner as required by the Act; and

WHEREAS, it has been determined that a majority protest as defined by Government Code Section 53339.6 of the Act has not been received against the authorization to annex territory in the future to the Improvement Area; and

WHEREAS, it has now been determined to be within the public interest and convenience to establish a procedure to allow and provide for future annexations to the Improvement Area and further to specify the amount of special taxes that would be authorized to be levied on any parcels that may be annexed to the Improvement Area in the future, as well as setting forth the terms and conditions for certification for any annexation in the future; and

WHEREAS, the territory proposed to be annexed in the future shall be known and designated as Future Annexation Area to Improvement Area No. F-59 of Community Facilities District No. 98-02 (the "Future Annexation Area"), and a map designated as "Future Annexation Area to 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" showing the territory proposed to be annexed in the future has been approved and a copy thereof shall be kept on file with the transcript of these proceedings.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SAN MARCOS AS FOLLOWS:

Section 1. Recitals. The above recitals are all true and correct and are incorporated herein by this reference.

Section 2. Determinations. It is hereby determined by this City Council as follows:

A. All prior proceedings pertaining to the authorization of the Future Annexation Area to the Improvement Area in the future were valid and taken in conformity with the requirements of the law, and specifically the provisions of the Act, and this finding and determination is made pursuant to the provisions of Government Code Section 53325.1.

B. The City Council did not receive written protests against the authorization of the Future Annexation Area to the Improvement Area which represent a majority protest as defined by Government Code Section 53339.6 of the Act and, therefore, the authorization for the Future Annexation Area to the Improvement Area has not been precluded by a majority protest pursuant to Government Code Section 53339.6 of the Act.

C. The public convenience and necessity require a procedure to authorize and provide for territory to be annexed in the future to the Improvement Area in order to finance the costs and expenses necessary to provide the public services described below made necessary by the development or redevelopment of such territory.

D. The authorization for the annexation of territory within the Future Annexation Area to the Improvement Area in the future as proposed conforms with the City of San Marcos' statement of goals and policies regarding the establishment of community facilities districts.

E. The provision for the annexation of territory within the Future Annexation Area to the Improvement Area in the future and the authorization to levy special taxes on territory within the Future Annexation Area upon the annexation thereof to the Improvement Area to finance the public services described below constitutes the creation of a government funding mechanism which does not involve the commitment to any specific project which may result in a potentially significant physical impact on the environment. Therefore, the provision for the annexation of territory within the Future Annexation Area to the Improvement Area in the future and the authorization to levy special taxes within such territory upon the annexation thereof to the Improvement Area does not constitute a "project" which is subject to the provisions of the California Environmental Quality Act (California Public Resources Code Section 21000 and following).

Section 3. Annexation Authority. The City Council does hereby authorize the annexation of territory within the Future Annexation Area to the Improvement Area in the future pursuant to the provisions and authorization of Article 3.5 of the Act.

Section 4. Description of the Future Annexation Area. A description of the Future Annexation Area is as follows:

> All that property and territory proposed to be annexed in the future to the Improvement Area, as said property is shown on the map designated as "Future Annexation Area to 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 "Future Annexation Area Map"), a copy of which is on file in the Office of the City Clerk and shall remain open for public inspection. The Future Annexation Area Map has been filed in the Office of the San Diego County Recorder, in Book 52, Page 83 of Maps of Assessment and Community Facilities Districts and as Document No. 2026-7000140.

Future annexation proceedings may only be completed with the unanimous consent of the owner or owners of any parcel proposed for annexation.

Section 5. Authorized Services. The types of services to be financed from the levy of the special tax in the Improvement Area, including the Future Annexation Area, are those described in Exhibit "A" attached hereto which is incorporated herein by this reference ("Authorized Services").

The Authorized Services to be financed by the levy of special taxes to be levied on specific territory within the Future Annexation Area to be annexed to the Improvement Area may include some or all of such Authorized Services or may include alternatives to the Authorized Services.

The Authorized Services shall to the maximum extent practicable, taking into account budgetary and operational demands of the City, be provided in common within the Improvement Area and the territory within the Future Annexation Area.

The City Council finds that the Authorized Services described in this Section 5 hereof are necessary to meet increased demands placed upon the City as a result of new development occurring within the boundaries of the Improvement Area and the Future Annexation Area.

Section 6. Special Tax. It is the intention of the City Council that, except where funds are otherwise available, a special tax sufficient to finance the Authorized Services (the "Special Tax") to be provided in the territory of the Future Annexation Area upon the annexation of such territory to the Improvement Area and related incidental expenses authorized by the Act, secured by recordation of a continuing lien against all non-exempt real property in the territory within the Future Annexation Area that annexes to the Improvement Area, will be levied annually within the boundaries of such territory upon the annexation thereof to the Improvement Area. For further particulars as to the rates and method of apportionment of the proposed Special Tax, reference is made to the attached

and incorporated Exhibit "B" (the "Rates and Method"), which sets forth in sufficient detail the rate and method of apportionment of the Special Tax to allow each landowner or resident within the territory in the Future Annexation Area to clearly estimate the maximum amount of the Special Tax that such person will have to pay for the Authorized Services upon the annexation of such territory to the Improvement Area. The Special Tax may not be prepaid.

Notwithstanding the foregoing, if the actual cost of providing Authorized Services to any territory within the proposed Future Annexation Area is higher or lower than the cost of providing such services within the existing the Improvement Area, a higher or lower special tax may be levied within such territory, to the extent the actual cost of providing the services in the annexation territory is higher or lower than the costs of providing those services in the existing district, subject to the unanimous approval and election of the owner or owners of such territory. In any such circumstance, the Rate and Method may be revised to reflect the higher or lower special tax, as applicable. The maximum special tax rate in the existing Improvement Area and the original community facilities district may not be increased as a result of any annexation proceeding.

The proposed Special Tax, to the extent possible, shall be collected in the same manner as ad valorem property taxes or in such other manner as this City Council or its designee shall determine, including direct billing of the affected property owners. Such Special Tax shall be subject to the same penalties, procedure, sale and lien priority in any case of delinquency as applicable for ad valorem taxes. Any Special Tax that may not be collected on the County tax roll shall be collected through a direct billing procedure by the City.

Pursuant to Government Code Section 53340 and except as provided in Government Code Section 53317.3, properties of entities of the state, federal, and local governments shall be exempt from the levy of the Special Tax.

Section 7. Special Tax Accountability Measures. Pursuant to and in compliance with the provisions of Government Code Section 50075.1, this City Council hereby establishes the following accountability measures pertaining to the levy by the Improvement Area of the special taxes described in Section 6 above.

A. The Special Tax shall be levied for the specific purposes set forth in Section 6 above.
B. The proceeds of the levy of the Special Tax shall be applied only to the specific applicable purposes set forth in Section 6 above.
C. the Improvement Area shall establish a separate account into which the proceeds of the Special Tax shall be deposited.
D. The Director of Finance/Treasurer of the City of San Marcos, or his or her designee, acting for and on behalf of the Improvement Area, shall annually file a report with the City Council as required pursuant to Government Code Section 50075.3

Section 8. Annexation Effective Date. Annexation of territory in the Future Annexation Area to the Improvement Area in the future shall be effective only upon the unanimous approval of the owner or owners of each parcel or parcels to the annexation of such parcel or parcels to the election by such owner or owners to subject such parcel or parcels to the levy of the special tax at any time that any parcel is proposed for annexation. Upon receipt of the written consent and election by such owner or owners, no further public hearings will be required to effectuate the annexation of such parcel or parcels to the Improvement Area.

Section 9. Severability. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions or applications, and to this end the provisions of this Resolution are declared to be severable.

Section 10. Effective Date. This Resolution shall become effective upon its adoption.

PASSED, APPROVED, and ADOPTED by the City Council of the City of San Marcos, California, this 28th day of April, 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

EXHIBIT "A"
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

Authorized Services

The types of services generally provided in the existing CFD include, but are not limited to, the maintenance, operation, and management of:

1. Public lighting and appurtenant facilities, including, but not limited to street lighting and traffic signals;

2. Median landscaping and appurtenant facilities such as irrigation;

3. Parkway landscaping and appurtenant facilities such as irrigation;

4. Public or private property required by the City of San Marcos to be maintained as passive open space areas, including, but not limited to, passive open space areas, habitat preservation areas, slope areas and earthen/natural drainage channels and appurtenant facilities such as drainage pipes and systems; and

5. Active open space areas including parks and trails and appurtenances such as signage.

For a full and complete description of the public services, reference is made to the final Special Tax Report for the CFD, a copy of which is on file in the Office of the City Clerk.

The types of services generally provided in the Improvement Area include, but are not limited to, the maintenance services described above provided by the CFD, plus the maintenance, operation, and management of the following types of services:

1. Storm drain and stormwater treatment facilities, including but not limited to storm drain systems, permanent storm water quality BMPs, low impact development (LID) BMPs, detention facilities, and access to such facilities;

2. Parks including but not limited to habitat/biological open space, recreational open space, play areas, picnic areas, signage, restrooms, sports fields, pedestrian and field lighting, and other appurtenant facilities;

3. Trails including but not limited to multi-use trails, urban trails, Class I bicycle facilities, shared pedestrian and bicycle facilities, trail surfaces, amenities such as fencing, signage, overlooks, gates, and other appurtenant facilities, and access to such facilities;

4. Enhanced facilities in public places including but not limited to the following facilities:

    - Active Transportation Plan (ATP) facilities, street furniture, bus stops, and appurtenant facilities;
    - Landscaped areas, including but not limited to slopes, parkways, medians, street trees, hardscape, signage, best management practices (BMP) facilities, irrigation, and other appurtenant facilities;
    - Enhanced pedestrian facilities including decorative amenities, placemaking facilities, pedestrian safety enhancements, and appurtenant facilities;
    - Enhanced bicycle facilities including Class IV bicycle facilities, bicycle amenities, bicycle safety enhancements, intersection treatments, and appurtenant facilities;
    - Multi-model facilities including transit, bicycle, and pedestrian-oriented facilities, ATP nodes and amenities, and appurtenant facilities; and
    - Paseos or non-motorized access paths including hardscape, landscape, amenities, and other appurtenant facilities.

5. Any other services authorized under the Act.

Administrative Expenses:

In addition, the following costs will also be funded by the special taxes levied within the Improvement Area.

1. Administrative Expenses including 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 and the CFD by the City;

2. Any amounts needed for operating reserves and reserves for repairs, removals, replacements, and rehabilitation; and

3. Any amounts needed to cure actual or estimated delinquencies in special taxes for the current or previous fiscal years.

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

Exhibit B

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 Property[1]			
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 Property[1]			
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 EDU[2]
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 2026-20276 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.

File #:26-2856

MEETING DATE:
APRIL 2026

SUBJECT:

SAN DIEGO ASSOCIATION OF GOVERNMENTS REPORT (MAYOR JONES)

Recommendation
Note and File

Attachment(s)

Staff Report

File #:26-2857

MEETING DATE:
APRIL 2026

SUBJECT:

LEAGUE OF CALIFORNIA CITIES REPORT (COUNCILMEMBER MUSGROVE)

Recommendation
Note and File

Attachment(s)

File #:26-2858

MEETING DATE:
APRIL 2026

SUBJECT:

NORTH COUNTY TRANSIT DISTRICT REPORT (DEPUTY MAYOR SANNELLA)

Recommendation
Note and File.

Attachment(s)

Staff Report

File #:26-2859

MEETING DATE:
APRIL 2026

SUBJECT:

NORTH COUNTY DISPATCH JOINT POWERS AUTHORITY REPORT (COUNCILMEMBER LEBLANG)

Recommendation
Note and File

Attachment

File #:26-2860

MEETING DATE:
APRIL 2026

SUBJECT:

CLEAN ENERGY ALLIANCE REPORT (COUNCILMEMBER NUÑEZ)

Recommendation
Note and File

Attachment(s)

File #:26-2861

MEETING DATE:
APRIL 2026

SUBJECT:

CITY COUNCIL BUSINESS VISITS

Recommendation
Note and File

Attachment(s)