

The background of the entire page is a close-up photograph of numerous small, light purple flowers on green stems, creating a soft, textured pattern. The flowers are in various stages of bloom, and the lighting is bright, suggesting a sunny day.

**SAN MARCOS**  
DISCOVER LIFE'S POSSIBILITIES

# 2026-2027 BUDGET

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





## **OPERATIONS & MAINTENANCE BUDGET** Fiscal Year 2026-2027

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## **CAPITAL IMPROVEMENT PROGRAM BUDGET** Fiscal Years 2026-2027 through 2030-2031

Prepared by the Finance Department



# Acknowledgements

## CITY OF SAN MARCOS CITY COUNCIL

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

## BUDGET REVIEW COMMITTEE

|                                       |  |
|---------------------------------------|--|
| <b>Salvador Roman</b><br><i>Chair</i> | <b>Joanne Harris-Malone</b><br><i>Vice Chair</i> |
| <b>Benjamin P. Barlow</b>             | <b>James Knowlton</b>                            |
| <b>Chris Freeman</b>                  | <b>Edward Badal</b>                              |
| <b>Jim Garcia</b>                     | <b>Kathleen Smith</b>                            |
| <b>Stephanie Bussen</b>               |  |





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# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

**SAN MARCOS**

DISCOVER LIFE'S POSSIBILITIES

# Introductory Section





# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES



June 11, 2026

Honorable Mayor and Members of the City Council:

It is my pleasure to present the City of San Marcos Annual Budget for Fiscal Year 2026–27. This budget reflects the City Council's commitment to fiscal responsibility while prioritizing the fundamentals that matter most to our community: public safety, infrastructure, neighborhood quality and responsive city services.

This budget also reflects the hard work of city staff and valuable input provided by the Budget Review Committee and Measure Q Oversight Committee throughout the budget development process. In all, the city held seven public meetings during this year's budget process.

### **A balanced budget with healthy reserves**

The budget totals \$195.3M for all funds, including \$103.9M in General Fund operations and \$21.6M in capital improvement investments. The budget also maintains compliance with the City Council's reserve policy. Maintaining healthy reserves is a significant investment and an important indicator of our overall financial health.

### **Building to last**

The Fiscal Year 2026-27 budget positions the city for long-term fiscal health in an increasingly challenging environment for local governments throughout California. Labor costs, pension obligations, insurance, utilities and day-to-day operational expenses continue to rise at a faster rate than many traditional local government revenue sources.

For that reason, the Fiscal Year 2026–27 budget not only presents a balanced financial plan for the fiscal year, but continues the city's broader focus on long-term fiscal health and responsible stewardship of city resources.

New revenue from Measure Q has provided critical stability, and we're using that opportunity strategically to strengthen the city's foundation for the future. These efforts include a continued focus on efficiency, accountability and performance; protecting our investments in infrastructure and other city assets; and investments in the backbone of our technology systems.

Supporting healthy revenues is another key component of long-term fiscal health. A new Economic Development Strategic Plan is on track to be completed in Fiscal Year 2026-27. This data-driven effort will include strategies to enhance prosperity in San Marcos while generating revenue needed to support city services and infrastructure. Strategic investments in the city's real estate portfolio have increased the marketability of leased spaces, resulting in record occupancy over the past 12 months. Additional property improvements in Fiscal Year 2026-27 will help ensure these important assets are well positioned to generate revenue long into the future.

Based on City Council's direction to enhance efforts to secure grants and other outside funding, I am proud to report the city secured more than \$9.6 million in new grant funding in Fiscal Year 2026. These efforts continue into the new fiscal year, advancing community priorities while reducing pressure on local funding sources.

## Key investments

Measure Q funding continues to support investments in voter priorities: public safety and emergency response, roads and infrastructure maintenance, and parks and community spaces. In Fiscal Year 2026-27, the largest Measure Q expenditures are for public safety, including the new Fire Station 5 and the cost to ensure constant staffing for our fire and emergency medical services. Measure Q funds are also being used to purchase new self-contained breathing apparatus, critical equipment to protect the health of our firefighters.

Prolonging the life of city infrastructure and keeping it well maintained are also top priorities. Measure Q will fund a new HVAC system at Corky Smith gym as well as plumbing, electrical and other deferred maintenance at city facilities. Other investments include sidewalk repairs and ongoing inspection and repair of our citywide drainage infrastructure to prevent flooding.

Measure Q will fund projects to improve the city's Community Center, Woodland Park Pool and Williams Barn, as well as ongoing sports field maintenance, custodial and janitorial services, and landscape maintenance.

Aside from Measure Q-funded work, the Fiscal Year 2026–27 budget also advances several major long-term initiatives, including the launch of the city's General Plan Update, enhanced neighborhood services, specialized law enforcement services and strategic investments to modernize city operations.

## Business mindset, public service mission

A key theme of this year's budget is making thoughtful investments that improve efficiency, strengthen service delivery and reduce long-term costs. Across departments, staff continue to identify opportunities to extend the life of city assets, optimize workflows and improve operational effectiveness.

Examples include energy-efficient lighting upgrades in parks that are projected to save approximately \$150,000 annually in energy costs. Staff-initiated operational changes will reduce water consumption and utility costs associated with street sweeping, and creative in-house maintenance solutions helped the city extend the life of our paint striper by an estimated 10 years, thus avoiding more than \$650,000 in replacement costs in next year's budget.

Staff also once again took a zero-based approach this year to ensure resources remain aligned with the community's most important needs and priorities. Additional investments in technology, digital services and records modernization will also help improve customer service and operational efficiency.

## Workforce development and engagement

As with any service organization, personnel costs represent the largest component of the City of San Marcos budget. We remain mindful of the long-term impact of negotiated compensation increases, pension obligations and increasing health care costs, which is why continuing to manage all city costs responsibly remains so important.

The city also recognizes that delivering high-quality public services depends on attracting, supporting and retaining a strong workforce. That is why the city is investing in employee engagement, training and organizational effectiveness initiatives that help staff work more efficiently, collaborate more effectively and continue delivering a high level of service to the community.

The city is also continuing to strengthen how departments measure results, align resources and track progress toward organizational priorities. Last year, the executive team introduced Objectives and Key Results to better align departmental work with citywide goals. That effort is now expanding across the organization as departments develop new performance indicators to support accountability, continuous improvement and data-driven decision-making.

### **Building on the San Marcos Way**

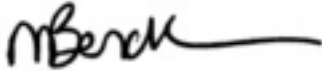
San Marcos continues to maintain a strong financial foundation because of years of responsible planning, disciplined decision-making and a willingness to adapt to changing conditions. While economic uncertainty and long-term cost pressures remain, this budget reflects confidence in the city's direction and a continued commitment to thoughtful stewardship of public resources.

The "San Marcos Way" has long been shorthand to define our commitment to efficiency, cutting red tape and bringing an entrepreneurial spirit to local government. These values remain part of our DNA. As San Marcos continues to grow and evolve, the organization is evolving as well — becoming more strategic, more data-driven and more focused on measurable results while continuing to build on the strengths that have long defined San Marcos.

In all, these efforts ultimately support what residents expect from their local government: safe neighborhoods, reliable infrastructure, and responsive public services delivered efficiently and responsibly.

Sincerely,

Michelle Bender

A handwritten signature in black ink, appearing to read "MBender", followed by a long horizontal flourish.

City Manager



# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

## Expenditures - Overview by Fund and Function

| Fund/Function                     | Fiscal Year 2025-26  |                       |                      | Fiscal Year 2026-27             |
|-----------------------------------|----------------------|-----------------------|----------------------|---------------------------------|
|                                   | As Adopted           | As Amended            | Projected 6/30/26    | Budget<br>City Council Approved |
| <b>GENERAL FUND</b>               |                      |                       |                      |                                 |
| <b>CENTRAL SERVICES</b>           |                      |                       |                      |                                 |
| City Council                      | \$ 276,917           | \$ 276,917            | \$ 277,277           | \$ 272,047                      |
| City Manager's Office*            | 9,931,163            | 9,840,485             | 9,587,903            | 1,358,106                       |
| Community Services                | -                    | -                     | -                    | 1,351,111                       |
| Communication and Engagement      | 494,276              | 886,842               | 677,055              | 503,410                         |
| Economic Development              | 676,616              | 611,616               | 586,524              | 613,406                         |
| City Attorney                     | 855,000              | 855,000               | 885,000              | 920,000                         |
| City Clerk                        | 838,298              | 838,298               | 824,794              | 1,080,929                       |
| Human Resources/Risk Management** | 4,521,963            | 4,207,264             | 4,169,598            | 12,760,156                      |
| Finance                           | 2,116,422            | 2,262,851             | 2,223,268            | 2,526,025                       |
| Information Systems               | 3,464,442            | 3,450,309             | 3,362,325            | 4,498,094                       |
| Real Property Services            | 33,525               | 47,879                | 31,839               | 79,000                          |
| <b>Total General Government</b>   | <b>23,208,622</b>    | <b>23,277,461</b>     | <b>22,625,583</b>    | <b>25,962,284</b>               |
| <b>PUBLIC WORKS</b>               |                      |                       |                      |                                 |
| Administration                    | 739,665              | 764,364               | 768,191              | 822,485                         |
| Right-of-way Maintenance          | 3,319,794            | 3,319,794             | 3,311,279            | 3,548,204                       |
| Fleet Maintenance                 | 2,506,543            | 2,563,472             | 2,419,199            | 3,011,762                       |
| Parks and Landscape               | 3,359,545            | 3,726,696             | 3,454,155            | 3,636,499                       |
| Facilities Maintenance            | 1,612,395            | 1,743,890             | 1,518,446            | 1,630,944                       |
| <b>Total Public Works</b>         | <b>11,537,942</b>    | <b>12,118,216</b>     | <b>11,471,270</b>    | <b>12,649,894</b>               |
| <b>DEVELOPMENT SERVICES</b>       |                      |                       |                      |                                 |
| Administration                    | 1,237,473            | 1,259,472             | 1,335,344            | 1,675,990                       |
| Planning                          | 2,077,493            | 2,194,806             | 1,631,310            | 1,816,753                       |
| Engineering                       | 3,009,307            | 3,450,989             | 3,035,773            | 3,534,182                       |
| Watershed Program Management      | 939,254              | 986,549               | 912,675              | 1,177,757                       |
| <b>Total Development Services</b> | <b>7,263,527</b>     | <b>7,891,816</b>      | <b>6,915,102</b>     | <b>8,204,682</b>                |
| <b>PUBLIC SAFETY</b>              |                      |                       |                      |                                 |
| Fire Department*                  | 25,324,773           | 27,300,781            | 27,168,020           | 25,186,565                      |
| Law Enforcement                   | 25,096,100           | 25,129,523            | 25,082,500           | 25,057,600                      |
| <b>Total Public Safety</b>        | <b>50,420,873</b>    | <b>52,430,304</b>     | <b>52,250,520</b>    | <b>50,244,165</b>               |
| <b>PARKS AND RECREATION</b>       |                      |                       |                      |                                 |
| Parks and Recreation              | 4,692,759            | 5,005,461             | 4,959,168            | 5,476,658                       |
| <b>Total Parks and Recreation</b> | <b>4,692,759</b>     | <b>5,005,461</b>      | <b>4,959,168</b>     | <b>5,476,658</b>                |
| <b>OTHER FINANCING USES</b>       |                      |                       |                      |                                 |
| Transfers Out                     | 831,000              | 831,000               | 831,000              | 1,331,000                       |
| <b>Total Other Financing Uses</b> | <b>831,000</b>       | <b>831,000</b>        | <b>831,000</b>       | <b>1,331,000</b>                |
| <b>TOTAL GENERAL FUND</b>         | <b>\$ 97,954,723</b> | <b>\$ 101,554,258</b> | <b>\$ 99,052,643</b> | <b>\$ 103,868,683</b>           |

\*As of FY 2026-27 the Administration Department has been split into City Manager's Office and Community Services

\*\*As of FY 2026-27 City's CALPers Unfunded Accrued Liability Cost (UAL) moved from the Administration Budget into Human Resources/Risk Management

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

| Fund/Function                                   | Fiscal Year 2025-26   |                       |                       | Fiscal Year 2026-27             |
|---|-----------------------|-----------------------|-----------------------|---------------------------------|
|   | As Adopted            | As Amended            | Projected 6/30/26     | Budget<br>City Council Approved |
| <b>SPECIAL REVENUE FUNDS</b>                    |                       |                       |                       |                                 |
| Gas Tax*  | \$ 356,359            | \$ 12,469,288         | \$ 1,756,539          | \$ 340,000                      |
| Traffic Safety*                                 | 301,729               | 764,283               | 190,833               | 370,384                         |
| Lighting & Landscaping Maintenance District     | 2,030,469             | 2,038,359             | 1,961,954             | 1,681,633                       |
| City Affordable Housing*                        | 1,547,948             | 1,547,948             | 47,948                | 55,680                          |
| CFD 98-02 Lighting & Landscaping*               | 10,829,011            | 11,465,947            | 9,612,978             | 10,817,835                      |
| Senior Nutrition Grant                          | 467,395               | 467,395               | 396,962               | 157,500                         |
| CDBG*   | 211,523               | 1,945,416             | 1,925,708             | 340,156                         |
| Center Dr Maintenance District                  | 31,520                | 31,520                | 1,070                 | 5,000                           |
| CalHome Fund                                    | 200,000               | 200,000               | -                     | 330,000                         |
| CFD 2011-01 Congestion Management               | 4,000                 | 169,000               | 170,000               | 170,000                         |
| PEG*  | 170,000               | 180,000               | 180,000               | 975,000                         |
| Art In Public Places                            | 85,000                | 85,000                | 85,000                | 250,000                         |
| RMRA*   | -                     | 9,701,715             | 2,000,000             | -                               |
| Permanent Local Housing Allocation              | 20,578                | 20,578                | 20,578                | 375,621                         |
| San Marcos Successor Housing Agency             | 7,294,904             | 7,294,904             | 1,348,734             | 1,373,548                       |
| <b>Total Special Revenue Funds</b>              | <b>23,550,436</b>     | <b>48,381,353</b>     | <b>19,698,304</b>     | <b>17,242,357</b>               |
| <b>DEBT SERVICE FUND</b>                        |                       |                       |                       |                                 |
| Lease Revenue Bonds                             | 384,530               | 384,530               | 384,530               | 1,285,879                       |
| <b>Total Debt Service Fund</b>                  | <b>384,530</b>        | <b>384,530</b>        | <b>384,530</b>        | <b>1,285,879</b>                |
| <b>CAPITAL IMPROVEMENT PROJECT FUNDS</b>        |                       |                       |                       |                                 |
| Public Facilities Fees*                         | 145,670               | 29,377,060            | 2,645,786             | 151,506                         |
| Transnet - Streets*                             | 202,337               | 9,564,858             | 3,692,859             | 165,118                         |
| RTCIP*  | -                     | 3,052,465             | 1,000,000             | -                               |
| <b>Total Capital Improvement Project Funds</b>  | <b>348,007</b>        | <b>41,994,383</b>     | <b>7,338,645</b>      | <b>316,624</b>                  |
| <b>FIDUCIARY FUNDS</b>                          |                       |                       |                       |                                 |
| Redevelopment Property Tax Trust Fund*          | 22,199,349            | 22,199,349            | 23,709,910            | 23,722,638                      |
| <b>Total Fiduciary Funds</b>                    | <b>22,199,349</b>     | <b>22,199,349</b>     | <b>23,709,910</b>     | <b>23,722,638</b>               |
| <b>ENTERPRISE FUNDS</b>                         |                       |                       |                       |                                 |
| Creekside Marketplace                           | 6,165,629             | 6,267,969             | 6,267,469             | 7,652,547                       |
| Real Property Management                        | 11,113,932            | 12,570,973            | 10,469,139            | 12,865,747                      |
| <b>Total Enterprise Funds</b>                   | <b>17,279,561</b>     | <b>18,838,942</b>     | <b>16,736,608</b>     | <b>20,518,294</b>               |
| <b>INTERNAL SERVICE FUNDS</b>                   |                       |                       |                       |                                 |
| Vehicle & Equipment Acquisition/Replacement     | 2,940,199             | 6,516,093             | 5,272,339             | 3,900,592                       |
| City Facilities Replacement/Rehabilitation*     | 2,794,495             | 3,036,760             | 2,836,760             | 3,215,000                       |
| City Infrastructure Replacement/Rehabilitation* | 3,294,000             | 3,744,910             | 3,067,140             | 1,725,660                       |
| Measure Q Fund                                  | 14,562,668            | 23,409,168            | 15,563,603            | 19,567,321                      |
| <b>Total Internal Service Funds</b>             | <b>23,591,362</b>     | <b>36,706,931</b>     | <b>26,739,842</b>     | <b>28,408,573</b>               |
| <b>TOTAL EXPENDITURES - ALL FUNDS</b>           | <b>\$ 185,307,968</b> | <b>\$ 270,059,746</b> | <b>\$ 193,660,482</b> | <b>\$ 195,363,048</b>           |

\*See Capital Improvement Program - Summary by Funding Source for FY 2026-27 appropriations committed from these funds. Appropriations committed for capital projects are reflected on the individual fund pages in the fund balance reserves.

## Revenues - Overview by Fund and Type

| Budget Category                                   | Fiscal Year 2025-26  |                       |                       | Fiscal Year 2026-27             |
|---|----------------------|-----------------------|-----------------------|---------------------------------|
|   | As Adopted           | As Amended            | Projected 6/30/26     | Budget<br>City Council Approved |
| <b>GENERAL FUND</b>                               |                      |                       |                       |                                 |
| <b>TAXES &amp; SPECIAL ASSESSMENTS</b>            |                      |                       |                       |                                 |
| Sales Tax   | \$ 22,009,320        | \$ 21,321,128         | \$ 21,192,166         | \$ 21,716,870                   |
| Property Tax                                      | 33,863,177           | 34,616,686            | 34,440,733            | 35,683,675                      |
| Special Assessments                               | 7,822,600            | 7,822,600             | 7,814,600             | 8,064,600                       |
| Transient Occupancy Tax                           | 1,928,000            | 1,928,000             | 1,928,000             | 1,928,000                       |
| <b>Total Taxes &amp; Special Assessments</b>      | <b>65,623,097</b>    | <b>65,688,414</b>     | <b>65,375,499</b>     | <b>67,393,145</b>               |
| <b>LICENSES &amp; PERMITS</b>                     |                      |                       |                       |                                 |
| Franchise Fees                                    | 5,910,000            | 5,910,000             | 5,810,000             | 5,954,946                       |
| Building Permit Fees                              | 520,000              | 650,000               | 650,000               | 665,000                         |
| Business License Fees                             | 338,600              | 338,600               | 356,600               | 350,600                         |
| Other Licenses & Permits                          | 1,124,363            | 1,496,138             | 1,499,688             | 1,493,200                       |
| <b>Total Licenses &amp; Permits</b>               | <b>7,892,963</b>     | <b>8,394,738</b>      | <b>8,316,288</b>      | <b>8,463,746</b>                |
| <b>INTERGOVERNMENTAL</b>                          |                      |                       |                       |                                 |
| State Mandates                                    | 255,000              | 255,000               | 276,768               | 250,000                         |
| State Grants                                      | 459,500              | 459,500               | 313,478               | 300,000                         |
| Local Grants                                      | -                    | 5,000                 | 80,000                | -                               |
| County  | 320,000              | 330,000               | 330,000               | 350,000                         |
| Federal Grants                                    | -                    | 177,666               | 185,578               | -                               |
| <b>Total Intergovernmental</b>                    | <b>1,034,500</b>     | <b>1,227,166</b>      | <b>1,185,824</b>      | <b>900,000</b>                  |
| <b>CHARGES FOR SERVICES</b>                       |                      |                       |                       |                                 |
| Departmental Services                             | 10,623,185           | 11,424,098            | 11,685,318            | 11,576,662                      |
| Reimbursements                                    | 4,068,500            | 4,415,700             | 4,410,433             | 4,194,166                       |
| <b>Total Charges For Services</b>                 | <b>14,691,685</b>    | <b>15,839,798</b>     | <b>16,095,751</b>     | <b>15,770,828</b>               |
| <b>FINES &amp; FORFEITURES</b>                    |                      |                       |                       |                                 |
| Fines & Forfeitures                               | 492,000              | 436,770               | 453,070               | 504,000                         |
| <b>Total Fines &amp; Forfeitures</b>              | <b>492,000</b>       | <b>436,770</b>        | <b>453,070</b>        | <b>504,000</b>                  |
| <b>USE OF MONEY &amp; PROPERTY</b>                |                      |                       |                       |                                 |
| Rental Income                                     | 33,500               | 33,500                | 19,200                | 19,200                          |
| Partnership Income                                | 540,000              | 1,540,000             | 1,500,000             | 1,500,000                       |
| Interest Income                                   | 940,000              | 1,433,000             | 1,840,000             | 1,390,000                       |
| <b>Total Use of Money &amp; Property</b>          | <b>1,513,500</b>     | <b>3,006,500</b>      | <b>3,359,200</b>      | <b>2,909,200</b>                |
| <b>DEVELOPER FEES</b>                             |                      |                       |                       |                                 |
| Developer Fees                                    | 20,000               | 20,000                | 20,000                | 20,000                          |
| <b>Total Developer Fees</b>                       | <b>20,000</b>        | <b>20,000</b>         | <b>20,000</b>         | <b>20,000</b>                   |
| <b>MISCELLANEOUS REVENUES</b>                     |                      |                       |                       |                                 |
| Donations   | 8,000                | 8,000                 | 6,479                 | 3,000                           |
| Other Miscellaneous Revenue                       | 221,200              | 221,200               | 211,272               | 213,700                         |
| <b>Total Miscellaneous Revenues</b>               | <b>229,200</b>       | <b>229,200</b>        | <b>217,751</b>        | <b>216,700</b>                  |
| <b>OTHER FINANCING SOURCES</b>                    |                      |                       |                       |                                 |
| Operating Transfers In - Creekside                | 4,500,000            | 4,500,000             | 4,500,000             | 5,000,000                       |
| Operating Transfers In - Real Property Management | 1,425,000            | 1,425,000             | 1,425,000             | 1,925,000                       |
| Operating Transfers In - Other                    | 966,800              | 8,800                 | 8,000                 | 900,000                         |
| <b>Total Other Financing Sources</b>              | <b>6,891,800</b>     | <b>5,933,800</b>      | <b>5,933,000</b>      | <b>7,825,000</b>                |
| <b>TOTAL GENERAL FUND</b>                         | <b>\$ 98,388,745</b> | <b>\$ 100,776,386</b> | <b>\$ 100,956,383</b> | <b>\$ 104,002,619</b>           |

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

| Budget Category  | Fiscal Year 2025-26  |                      |                      | Fiscal Year 2026-27             |
|--|----------------------|----------------------|----------------------|---------------------------------|
|  | As Adopted           | As Amended           | Projected 6/30/26    | Budget<br>City Council Approved |
| <b>SPECIAL REVENUE FUNDS</b>                                 |                      |                      |                      |                                 |
| <b>GAS TAX</b>   |                      |                      |                      |                                 |
| Gas Tax Revenue  | \$ 2,723,825         | \$ 2,776,458         | \$ 2,776,458         | \$ 2,672,128                    |
| Interest Income  | 200,000              | 200,000              | 300,000              | 250,000                         |
| <b>Total Gas Tax</b>   | <b>2,923,825</b>     | <b>2,976,458</b>     | <b>3,076,458</b>     | <b>2,922,128</b>                |
| <b>TRAFFIC SAFETY</b>  |                      |                      |                      |                                 |
| Traffic Safety Revenue                                       | 125,000              | 125,000              | 125,000              | 125,000                         |
| Interest Income  | 38,000               | 38,000               | 43,855               | 40,000                          |
| <b>Total Traffic Safety</b>                                  | <b>163,000</b>       | <b>163,000</b>       | <b>168,855</b>       | <b>165,000</b>                  |
| <b>LIGHTING &amp; LANDSCAPING MAINTENANCE DISTRICT</b>       |                      |                      |                      |                                 |
| Special Assessments  | 530,000              | 530,000              | 530,000              | 530,000                         |
| Other Restricted Revenues                                    | 660,000              | 660,000              | 660,000              | 1,160,000                       |
| <b>Total Lighting &amp; Landscaping Maintenance District</b> | <b>1,190,000</b>     | <b>1,190,000</b>     | <b>1,190,000</b>     | <b>1,690,000</b>                |
| <b>CITY AFFORDABLE HOUSING</b>                               |                      |                      |                      |                                 |
| City Affordable Housing Revenue                              | 1,400,000            | 1,400,000            | 1,000,000            | 1,500,000                       |
| Interest Income  | 320,000              | 320,000              | 450,000              | 410,000                         |
| <b>Total City Affordable Housing</b>                         | <b>1,720,000</b>     | <b>1,720,000</b>     | <b>1,450,000</b>     | <b>1,910,000</b>                |
| <b>CFD 98-02 LIGHTING &amp; LANDSCAPING</b>                  |                      |                      |                      |                                 |
| Special Assessments  | 10,987,000           | 10,987,000           | 10,746,000           | 11,463,000                      |
| Interest Income  | 450,000              | 450,000              | 775,000              | 715,000                         |
| Other Miscellaneous Revenue                                  | -                    | -                    | 117,380              | -                               |
| <b>Total CFD 98-02 Lighting &amp; Landscaping</b>            | <b>11,437,000</b>    | <b>11,437,000</b>    | <b>11,638,380</b>    | <b>12,178,000</b>               |
| <b>SENIOR NUTRITION GRANT</b>                                |                      |                      |                      |                                 |
| Nutrition Grant  | 114,061              | 135,061              | 115,685              | 120,000                         |
| Donations  | 26,500               | 26,500               | 21,017               | 25,720                          |
| Other Restricted Revenues                                    | 171,000              | 171,000              | 171,000              | 171,000                         |
| <b>Total Senior Nutrition Grant</b>                          | <b>311,561</b>       | <b>332,561</b>       | <b>307,702</b>       | <b>316,720</b>                  |
| <b>CDBG</b>  | <b>1,898,466</b>     | <b>1,898,466</b>     | <b>2,446,752</b>     | <b>1,182,516</b>                |
| <b>CENTER DR MAINTENANCE DISTRICT</b>                        | <b>30,000</b>        | <b>30,000</b>        | <b>33,500</b>        | <b>33,200</b>                   |
| <b>CALHOME</b>   | <b>113,000</b>       | <b>113,000</b>       | <b>-</b>             | <b>46,000</b>                   |
| <b>CFD 2011-01 CONGESTION MANAGEMENT</b>                     | <b>1,482,000</b>     | <b>1,482,000</b>     | <b>1,498,000</b>     | <b>1,623,000</b>                |
| <b>PEG</b>   | <b>180,000</b>       | <b>180,000</b>       | <b>198,000</b>       | <b>192,000</b>                  |
| <b>ART IN PUBLIC PLACES</b>                                  | <b>30,000</b>        | <b>30,000</b>        | <b>35,000</b>        | <b>33,000</b>                   |
| <b>RMRA</b>  |                      |                      |                      |                                 |
| Intergovernmental Revenue                                    | 2,518,679            | 2,599,952            | 2,599,952            | 2,493,246                       |
| Interest Income  | 200,000              | 200,000              | 250,000              | 234,000                         |
| <b>Total RMRA</b>  | <b>2,718,679</b>     | <b>2,799,952</b>     | <b>2,849,952</b>     | <b>2,727,246</b>                |
| <b>PERMANENT LOCAL HOUSING ALLOCATION</b>                    | <b>250,000</b>       | <b>250,000</b>       | <b>-</b>             | <b>-</b>                        |
| <b>SAN MARCOS SUCCESSOR HOUSING AGENCY</b>                   | <b>2,633,500</b>     | <b>2,633,500</b>     | <b>2,911,060</b>     | <b>2,951,540</b>                |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>                           | <b>\$ 27,081,031</b> | <b>\$ 27,235,937</b> | <b>\$ 27,803,659</b> | <b>\$ 27,970,350</b>            |

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

| Budget Category  | Fiscal Year 2025-26   |                       |                       | Fiscal Year 2026-27             |
|--|-----------------------|-----------------------|-----------------------|---------------------------------|
|  | As Adopted            | As Amended            | Projected 6/30/26     | Budget<br>City Council Approved |
| <b>DEBT SERVICE FUND</b>                                     |                       |                       |                       |                                 |
| LEASE REVENUE BONDS  | \$ 580,000            | \$ 580,000            | \$ 593,500            | \$ 619,500                      |
| <b>CAPITAL IMPROVEMENT PROJECTS FUNDS</b>                    |                       |                       |                       |                                 |
| <b>PUBLIC FACILITIES FEES</b>                                |                       |                       |                       |                                 |
| Developer Fees   | 5,255,000             | 5,255,000             | 9,101,312             | 6,000,274                       |
| Interest Income  | 550,000               | 550,000               | 1,267,627             | 845,000                         |
| <b>Total Public Facilities Fees</b>                          | <b>5,805,000</b>      | <b>5,805,000</b>      | <b>10,368,939</b>     | <b>6,845,274</b>                |
| <b>TRANSNET - STREETS</b>                                    | <b>2,257,000</b>      | <b>2,257,000</b>      | <b>2,287,000</b>      | <b>2,025,000</b>                |
| <b>RTCIP</b>   | <b>1,110,000</b>      | <b>1,110,000</b>      | <b>2,777,202</b>      | <b>1,795,850</b>                |
| <b>FIDUCIARY FUNDS</b>                                       |                       |                       |                       |                                 |
| <b>REDEVELOPMENT PROPERTY TAX TRUST FUND</b>                 |                       |                       |                       |                                 |
| Property Tax   | 19,161,072            | 19,161,072            | 19,161,072            | 20,291,490                      |
| Interest Income  | 1,100,010             | 1,100,010             | 1,555,964             | 567,516                         |
| Other Miscellaneous Revenue                                  | 3,023,028             | 3,023,028             | -                     | 3,023,608                       |
| <b>Total Redevelopment Property Tax Trust Fund</b>           | <b>23,284,110</b>     | <b>23,284,110</b>     | <b>20,717,036</b>     | <b>23,882,614</b>               |
| <b>ENTERPRISE FUNDS</b>                                      |                       |                       |                       |                                 |
| <b>CREEKSIDE MARKETPLACE</b>                                 |                       |                       |                       |                                 |
| Rental Income  | 5,643,132             | 5,643,132             | 5,643,132             | 5,667,680                       |
| Reimbursements   | 1,149,771             | 1,149,771             | 1,149,771             | 1,295,490                       |
| Interest Income  | 50,000                | 50,000                | 50,000                | 62,000                          |
| Other Miscellaneous Revenue                                  | 28,898                | 28,898                | 111,178               | 116,823                         |
| <b>Total Creekside Marketplace</b>                           | <b>6,871,801</b>      | <b>6,871,801</b>      | <b>6,954,081</b>      | <b>7,141,993</b>                |
| <b>REAL PROPERTY MANAGEMENT</b>                              |                       |                       |                       |                                 |
| Rental Income  | 6,353,597             | 6,353,597             | 6,353,597             | 6,628,360                       |
| Reimbursements   | 964,207               | 964,207               | 1,017,207             | 842,081                         |
| Other Miscellaneous Revenue                                  | 375                   | 375                   | 5,575                 | 3,578                           |
| <b>Total Real Property Management</b>                        | <b>7,318,179</b>      | <b>7,318,179</b>      | <b>7,376,379</b>      | <b>7,474,019</b>                |
| <b>INTERNAL SERVICE FUNDS</b>                                |                       |                       |                       |                                 |
| <b>VEHICLE &amp; EQUIPMENT ACQUISITION/REPLACEMENT</b>       |                       |                       |                       |                                 |
| Reimbursements   | 150,000               | 172,365               | 172,365               | -                               |
| Annual Replacement/Rehab Transfers                           | 2,790,199             | 3,744,199             | 3,744,199             | 3,900,592                       |
| <b>Total Vehicle &amp; Equipment Acquisition/Replacement</b> | <b>2,940,199</b>      | <b>3,916,564</b>      | <b>3,916,564</b>      | <b>3,900,592</b>                |
| <b>CITY FACILITIES REPLACEMENT/REHABILITATION</b>            |                       |                       |                       |                                 |
| Interest Income  | 130,000               | 130,000               | 96,000                | 90,000                          |
| Annual Replacement/Rehab Transfers                           | 1,694,495             | 1,894,495             | 1,894,495             | 3,268,642                       |
| <b>Total City Facilities Replacement/Rehabilitation</b>      | <b>1,824,495</b>      | <b>2,024,495</b>      | <b>1,990,495</b>      | <b>3,358,642</b>                |
| <b>CITY INFRASTRUCTURE REPLACEMENT/REHABILITATION</b>        |                       |                       |                       |                                 |
| Interest Income  | 120,000               | 120,000               | 106,000               | 128,000                         |
| Annual Replacement/Rehab Transfers                           | 3,294,000             | 3,294,000             | 3,294,000             | 1,779,303                       |
| <b>Total City Infrastructure Replacement/Rehabilitation</b>  | <b>3,414,000</b>      | <b>3,414,000</b>      | <b>3,400,000</b>      | <b>1,907,303</b>                |
| <b>MEASURE Q FUND</b>  |                       |                       |                       |                                 |
| Sales Tax  | 21,371,000            | 22,847,000            | 23,686,061            | 23,679,780                      |
| <b>Total Measure Q Fund</b>                                  | <b>21,371,000</b>     | <b>22,847,000</b>     | <b>23,686,061</b>     | <b>23,679,780</b>               |
| <b>TOTAL REVENUES - ALL FUNDS</b>                            | <b>\$ 202,245,560</b> | <b>\$ 207,440,472</b> | <b>\$ 212,827,299</b> | <b>\$ 214,603,536</b>           |



# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

# General Fund





# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

# GENERAL FUND

## Budget Summary

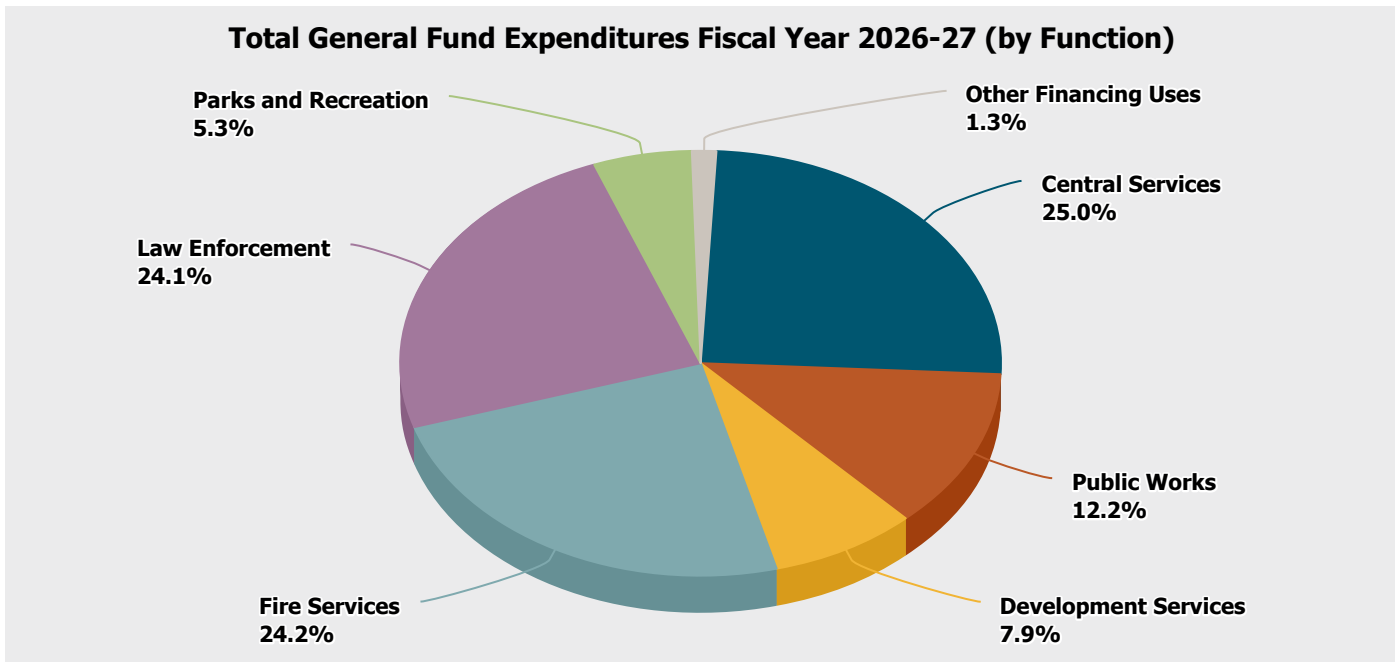
| Budget Category   | FY 2026-27 Budget    |                      |                      |                       |
|---|----------------------|----------------------|----------------------|-----------------------|
|   | FY 2023-24<br>Actual | FY 2024-25<br>Actual | FY 2025-26 Projected | City Council Approved |
| <b>REVENUES</b>   |                      |                      |                      |                       |
| Taxes & Special Assessments                                 | \$ 61,673,784        | \$ 63,621,513        | \$ 65,375,499        | \$ 67,393,145         |
| Licenses & Permits  | 7,559,422            | 8,486,235            | 8,316,288            | 8,463,746             |
| Intergovernmental   | 1,353,775            | 1,784,661            | 1,185,824            | 900,000               |
| Charges for Services  | 13,311,441           | 15,193,711           | 16,095,751           | 15,770,828            |
| Fines & Forfeitures   | 426,613              | 531,065              | 453,070              | 504,000               |
| Use of Money & Property                                     | 1,456,695            | 1,747,445            | 3,359,200            | 2,909,200             |
| Developer Fees  | 25,215               | 8,711                | 20,000               | 20,000                |
| Miscellaneous Revenues                                      | 288,327              | 341,828              | 217,751              | 216,700               |
| Other Financing Sources                                     | 4,425,603            | 3,533,129            | 5,933,000            | 7,825,000             |
| <b>TOTAL REVENUES</b>                                       | <b>90,520,875</b>    | <b>95,248,298</b>    | <b>100,956,383</b>   | <b>104,002,619</b>    |
| <b>OPERATING EXPENDITURES</b>                               |                      |                      |                      |                       |
| Salaries & Wages  | 27,131,286           | 29,452,733           | 33,797,222           | 34,707,987            |
| Health Benefits   | 3,604,081            | 3,821,898            | 4,295,476            | 5,099,097             |
| Retirement Benefits   | 9,872,210            | 10,917,424           | 11,153,443           | 11,976,025            |
| Other Personnel Expenses                                    | 1,604,493            | 1,735,982            | 2,568,739            | 3,012,013             |
| Contractual Services  | 37,858,507           | 36,194,255           | 37,284,636           | 37,807,281            |
| Supplies & Services   | 3,171,232            | 2,917,075            | 2,642,859            | 2,746,954             |
| Repair & Maintenance  | 1,060,324            | 851,546              | 521,390              | 504,401               |
| Utilities   | 2,027,790            | 2,135,870            | 2,041,340            | 2,239,243             |
| Capital Expenditures (Non CIP)                              | 144,642              | 496,579              | 272,280              | 217,300               |
| Debt Service  | 42,720               | 34,401               | 35,000               | 35,000                |
| Other Operating Expenses                                    | 2,912,467            | 3,811,438            | 4,440,258            | 5,523,382             |
| <b>TOTAL OPERATING EXPENDITURES</b>                         | <b>89,429,752</b>    | <b>92,369,203</b>    | <b>99,052,643</b>    | <b>103,868,683</b>    |
| <b>CIP PROJECT EXPENDITURES</b>                             | <b>-</b>             | <b>12,600</b>        | <b>-</b>             | <b>-</b>              |
| <b>TOTAL EXPENDITURES</b>                                   | <b>89,429,752</b>    | <b>92,381,803</b>    | <b>99,052,643</b>    | <b>103,868,683</b>    |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b>                    | <b>1,091,123</b>     | <b>2,866,496</b>     | <b>1,903,740</b>     | <b>133,936</b>        |
| <b>FUND BALANCE</b>   |                      |                      |                      |                       |
| Beginning Balance - July 1                                  | 49,539,971           | 50,463,875           | 57,636,391           | 59,726,131            |
| Capital Project Adjustment                                  | (167,219)            | (3,854,789)          | -                    | -                     |
| Unanticipated One-Time Revenues/<br>(Expenses)              | -                    | 8,160,809            | 186,000              | -                     |
| Revenue Over/(Under) Expenditures                           | 1,091,123            | 2,866,496            | 1,903,740            | 133,936               |
| <b>Ending Balance - June 30</b>                             | <b>50,463,875</b>    | <b>57,636,391</b>    | <b>59,726,131</b>    | <b>59,860,067</b>     |
| <b>RESERVED FUND BALANCE</b>                                |                      |                      |                      |                       |
| Restricted Assets   | 7,937,527            | 9,191,874            | 9,191,874            | 9,191,872             |
| Restricted for Capital Projects                             | 356,498              | 11,454,011           | 8,454,011            | 12,393,202            |
| Environmental Endowments                                    | 534,256              | 534,256              | 534,256              | 534,256               |
| Catastrophic/Emergency Reserve                              | 13,878,531           | 12,152,083           | 13,848,663           | 13,893,309            |
| One-time Recurring Savings/Opportunity<br>Reserve           | 13,878,531           | 12,152,083           | 13,848,663           | 9,954,118             |
| Economic Contingency/Pension Stabilization<br>Reserve       | 11,378,531           | 9,652,083            | 11,348,663           | 11,393,309            |
| Pension Stabilization Reserves - Restricted Section<br>115* | 2,500,000            | 2,500,000            | 2,500,000            | 2,500,000             |
| <b>Total Restricted Reserves</b>                            | <b>50,463,874</b>    | <b>57,636,391</b>    | <b>59,726,131</b>    | <b>59,860,067</b>     |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>                     | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>           |

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

# GENERAL FUND

## Expenditure Summary by Function

| Function                  | Fiscal Year 2025-26  |                       |                      | Fiscal Year 2026-27             |
|---------------------------|----------------------|-----------------------|----------------------|---------------------------------|
|                           | As Adopted           | As Amended            | Projected 6/30/26    | Budget<br>City Council Approved |
| Central Services          | \$ 23,208,622        | \$ 23,277,461         | \$ 22,625,583        | \$ 25,962,284                   |
| Public Works              | 11,537,942           | 12,118,216            | 11,471,270           | 12,649,894                      |
| Development Services      | 7,263,527            | 7,891,816             | 6,915,102            | 8,204,682                       |
| Public Safety             | 50,420,873           | 52,430,304            | 52,250,520           | 50,244,165                      |
| Parks And Recreation      | 4,692,759            | 5,005,461             | 4,959,168            | 5,476,658                       |
| Other Financing Uses      | 831,000              | 831,000               | 831,000              | 1,331,000                       |
| <b>TOTAL GENERAL FUND</b> | <b>\$ 97,954,723</b> | <b>\$ 101,554,258</b> | <b>\$ 99,052,643</b> | <b>\$ 103,868,683</b>           |



## GENERAL FUND

### Expenditure Summary by Type

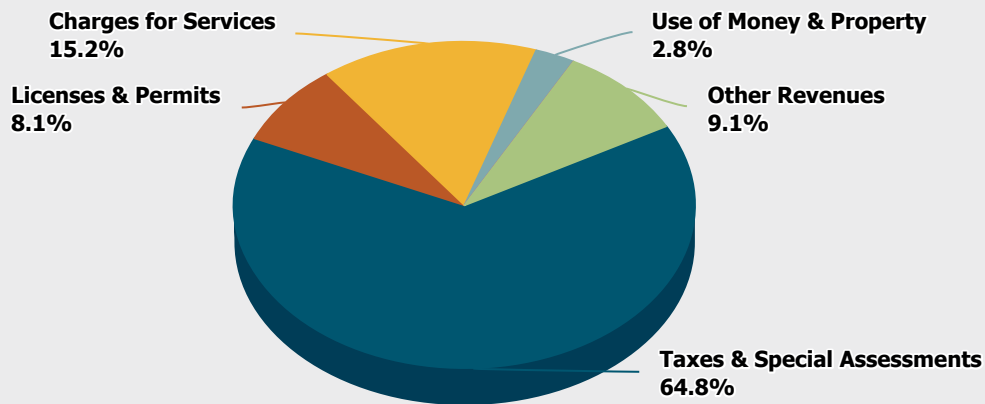
| Expenditure Category                | FY 2023-24 Actual    | FY 2024-25 Actual    | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|-------------------------------------|----------------------|----------------------|----------------------|--|
| <b>EXPENDITURES</b>                 |                      |                      |                      |  |
| <b>Personnel Services</b>           |                      |                      |                      |  |
| Salaries & Wages                    | \$ 27,131,286        | \$ 29,452,733        | \$ 33,797,222        | \$ 34,707,987                              |
| Health Benefits                     | 3,604,081            | 3,821,898            | 4,295,476            | 5,099,097                                  |
| Retirement Benefits                 | 9,872,210            | 10,917,424           | 11,153,443           | 11,976,025                                 |
| Other Personnel Expenses            | 1,604,493            | 1,735,982            | 2,568,739            | 3,012,013                                  |
| <b>Personnel Services Subtotal</b>  | <b>42,212,070</b>    | <b>45,928,037</b>    | <b>51,814,880</b>    | <b>54,795,122</b>                          |
| <b>Operating Expenses</b>           |                      |                      |                      |  |
| Contractual Services                | 37,858,508           | 36,194,255           | 37,284,636           | 37,807,281                                 |
| Supplies & Services                 | 3,171,234            | 2,917,075            | 2,642,859            | 2,746,954                                  |
| Repair & Maintenance                | 1,060,324            | 851,546              | 521,390              | 504,401                                    |
| Utilities                           | 2,027,790            | 2,135,870            | 2,041,340            | 2,239,243                                  |
| Capital Expenditures (Non CIP)      | 144,642              | 496,579              | 272,280              | 217,300                                    |
| Debt Service                        | 42,720               | 34,401               | 35,000               | 35,000                                     |
| Other Operating Expenses            | 2,912,464            | 3,811,440            | 4,440,258            | 5,523,382                                  |
| <b>Operating Expenses Subtotal</b>  | <b>47,217,682</b>    | <b>46,441,166</b>    | <b>47,237,763</b>    | <b>49,073,561</b>                          |
| <b>TOTAL OPERATING EXPENDITURES</b> | <b>\$ 89,429,752</b> | <b>\$ 92,369,203</b> | <b>\$ 99,052,643</b> | <b>\$ 103,868,683</b>                      |

# GENERAL FUND

## Revenue Summary by Type

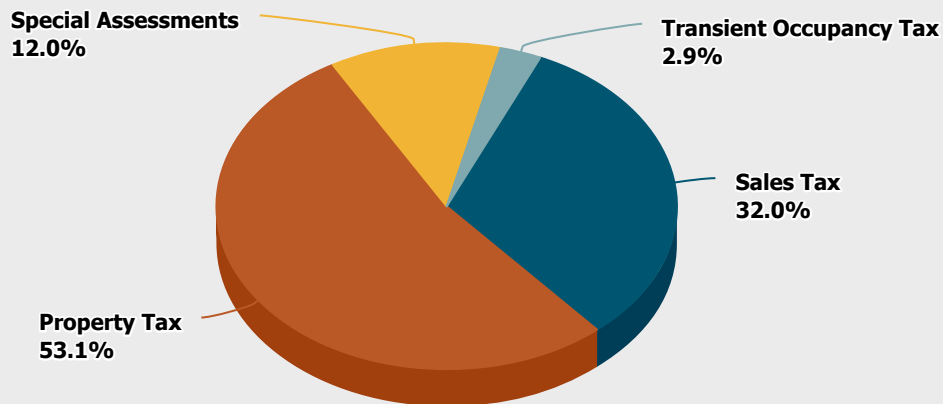
| Budget Category             | Fiscal Year 2025-26  |                       |                       | Fiscal Year 2026-27             |
|-----------------------------|----------------------|-----------------------|-----------------------|---------------------------------|
|                             | As Adopted           | As Amended            | Projected 6/30/26     | Budget<br>City Council Approved |
| Taxes & Special Assessments | \$ 65,623,097        | \$ 65,688,414         | \$ 65,375,499         | \$ 67,393,145                   |
| Licenses & Permits          | 7,892,963            | 8,394,738             | 8,316,288             | 8,463,746                       |
| Intergovernmental           | 1,034,500            | 1,227,166             | 1,185,824             | 900,000                         |
| Charges For Services        | 14,691,685           | 15,839,798            | 16,095,751            | 15,770,828                      |
| Fines & Forfeitures         | 492,000              | 436,770               | 453,070               | 504,000                         |
| Use Of Money & Property     | 1,513,500            | 3,006,500             | 3,359,200             | 2,909,200                       |
| Developer Fees              | 20,000               | 20,000                | 20,000                | 20,000                          |
| Miscellaneous Revenues      | 229,200              | 229,200               | 217,751               | 216,700                         |
| Other Financing Sources     | 6,891,800            | 5,933,800             | 5,933,000             | 7,825,000                       |
| <b>TOTAL GENERAL FUND</b>   | <b>\$ 98,388,745</b> | <b>\$ 100,776,386</b> | <b>\$ 100,956,383</b> | <b>\$ 104,002,619</b>           |

**Total General Fund Revenues Fiscal Year 2026-27**



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

**Breakdown of Taxes & Special Assessment Revenues for Fiscal Year 2026-27**





# City Council

## PURPOSE:

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

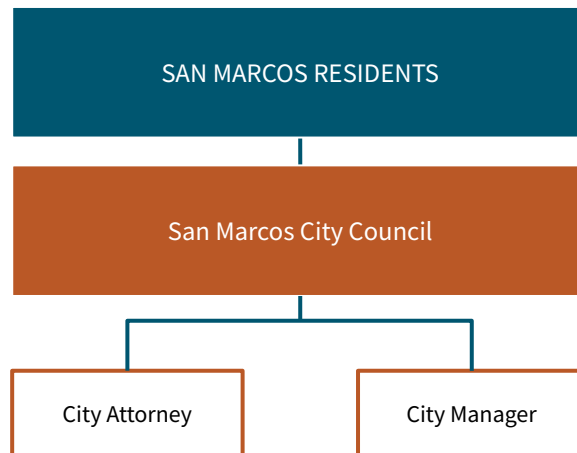
## SUMMARY OF SERVICES:

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

## STRATEGIC THEMES:

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

## DEPARTMENTAL STRUCTURE:





## CITY COUNCIL - #101212

### Expenditure Detail

| Account Number/Name |                             | FY 2026-27 Budget<br>City Council Approved |
|---------------------|-----------------------------|--|
| 511000              | Salary & Wages (Full-Time)  | \$ 63,020                                  |
| 511007              | Auto Allowance              | 18,000                                     |
| 512001              | Medicare                    | 915  |
| 512004              | Health Insurance            | 25,851                                     |
| 512010              | PERS                        | 4,261                                      |
| 512013              | EBAP                        | 15,000                                     |
| 532001              | Memberships & Subscriptions | 123,000                                    |
| 581000              | Travel & Training           | 12,000                                     |
| 581031              | Community Event Support     | 10,000                                     |
| <b>Totals</b>       |                             | \$ 272,047                                 |



# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

# Administration

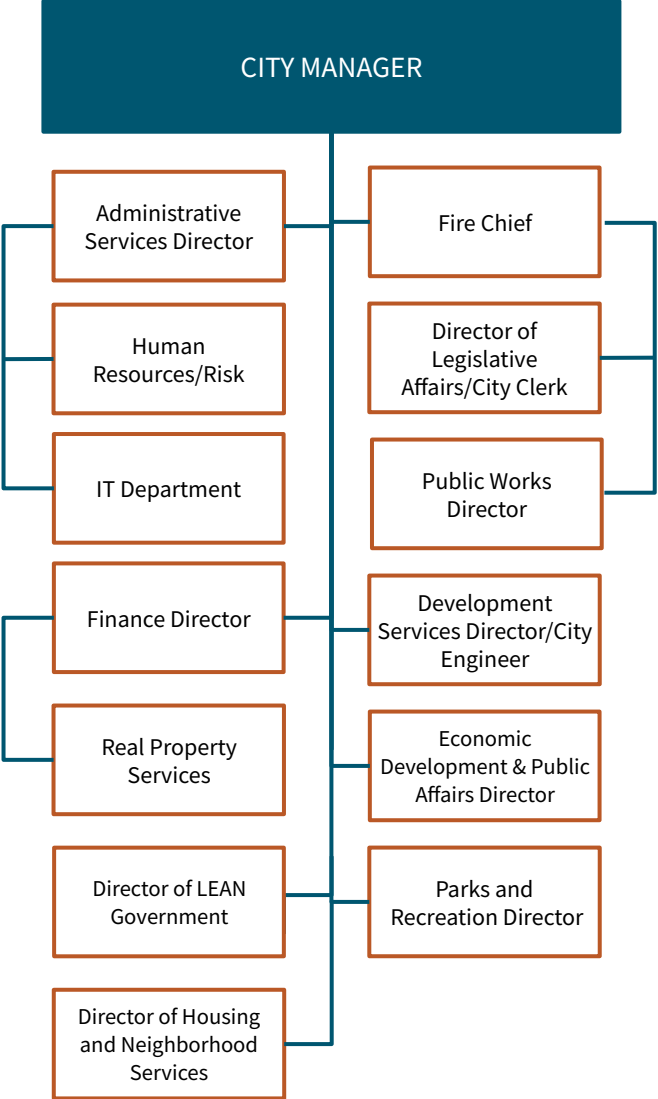
### PURPOSE:

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

### SUMMARY OF SERVICES:

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

### DEPARTMENTAL STRUCTURE:



## Administration- 10110X

### Summary of Department Resources

| Budget Category                           | FY 2023-24 Actual   | FY 2024-25 Actual   | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|---|---------------------|---------------------|----------------------|--|
| <b>EXPENDITURES</b>                       |                     |                     |                      |  |
| <b>Personnel Services</b>                 |                     |                     |                      |  |
| Salaries & Wages                          | \$ 1,119,553        | \$ 892,477          | \$ 1,350,829         | \$ 1,687,816                               |
| Health Benefits                           | 99,123              | 95,653              | 163,000              | 192,843                                    |
| Retirement Benefits                       | 6,611,421           | 7,792,547           | 7,533,681            | 113,489                                    |
| Other Personnel Expenses                  | 82,076              | 84,562              | 171,114              | 153,989                                    |
| <b>Personnel Services Subtotal</b>        | <b>7,912,173</b>    | <b>8,865,239</b>    | <b>9,218,624</b>     | <b>2,148,137</b>                           |
| <b>Operating Expenses</b>                 |                     |                     |                      |  |
| Contractual Services                      | 1,404,553           | 1,476,573           | 1,461,182            | 1,454,468                                  |
| Supplies & Services                       | 178,984             | 212,412             | 97,853               | 169,344                                    |
| Repair & Maintenance                      | -                   | -                   | -                    | -  |
| Utilities                                 | -                   | -                   | -                    | -  |
| Capital Expenditures (Non CIP)            | -                   | -                   | -                    | -  |
| Debt Service                              | 42,720              | 34,401              | 35,000               | -  |
| Other Operating Expenses                  | 122,900             | 32,720              | 38,823               | 54,084                                     |
| <b>Operating Expenses Subtotal</b>        | <b>1,749,157</b>    | <b>1,756,106</b>    | <b>1,632,858</b>     | <b>1,677,896</b>                           |
| <b>TOTAL EXPENDITURES</b>                 | <b>9,661,330</b>    | <b>10,621,345</b>   | <b>10,851,482</b>    | <b>3,826,033</b>                           |
| <b>REVENUES</b>                           |                     |                     |                      |  |
| Taxes & Special Assessments               | -                   | -                   | -                    | -  |
| Licenses & Permits                        | 150                 | 175                 | 200                  | 200  |
| Intergovernmental                         | 30,000              | 222,856             | -                    | -  |
| Charges for Services                      | 101,840             | 109,567             | 87,500               | 95,000                                     |
| Fines & Forfeitures                       | 306,815             | 405,913             | 356,770              | 399,000                                    |
| Use of Money & Property                   | -                   | -                   | -                    | -  |
| Developer Fees                            | -                   | -                   | -                    | -  |
| Miscellaneous Revenues                    | -                   | -                   | -                    | -  |
| Other Financing Sources                   | -                   | -                   | -                    | -  |
| <b>TOTAL REVENUES</b>                     | <b>438,805</b>      | <b>738,511</b>      | <b>444,470</b>       | <b>494,200</b>                             |
| <b>NET GENERAL FUND COST</b>              | <b>\$ 9,222,525</b> | <b>\$ 9,882,834</b> | <b>\$ 10,407,012</b> | <b>\$ 3,331,833</b>                        |
| <b>Allocation of Full Time Positions:</b> |                     |                     |                      |  |
| Departmental - Administration*            |                     |                     |                      | 7.10                                       |
| Affordable Housing Fund                   |                     |                     |                      | 0.30                                       |
| CDBG                                      |                     |                     |                      | 0.55                                       |
| PLHA                                      |                     |                     |                      | 0.10                                       |
| Successor Housing Agency                  |                     |                     |                      | 3.45                                       |
| Public Facilities Fees                    |                     |                     |                      | 0.05                                       |
| Redevelopment Property Tax Trust Fund     |                     |                     |                      | 0.45                                       |
| <b>AUTHORIZED FULL TIME POSITIONS</b>     |                     |                     |                      | <b>12.00</b>                               |

\*Full-time positions include departments of: City Manager's Office, Community Services, Communication & Engagement and Economic Development & Public Affairs.

## CITY MANAGER'S OFFICE - #101101

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |                  |
|---------------------|---------------------------------------|--|------------------|
| 511000              | Salary & Wages (Full-Time)            | \$   | 825,216          |
| 511001              | Overtime                              |  | 1,500            |
| 511004              | Vacation Payoff                       |  | 6,338            |
| 511005              | Sick Leave Payoff                     |  | 28,209           |
| 511006              | Stipends                              |  | 1,755            |
| 511007              | Auto Allowance                        |  | 9,266            |
| 511009              | Bilingual Pay                         |  | 1,200            |
| 512000              | Social Security                       |  | 33,745           |
| 512001              | Medicare                              |  | 12,494           |
| 512004              | Health Insurance                      |  | 78,827           |
| 512010              | PERS                                  |  | 65,249           |
| 512013              | EBAP                                  |  | 8,850            |
| 512015              | RHS                                   |  | 12,518           |
| 512021              | Deferred Compensation Retirement Plan |  | 16,539           |
| 521002              | Other Contract Services               |  | 225,000          |
| 532001              | Memberships & Subscriptions           |  | 5,000            |
| 581000              | Travel & Training                     |  | 18,400           |
| 521006              | Administrative Fees                   |  | 8,000            |
| <b>Totals</b>       |                                       | \$   | <b>1,358,106</b> |

## COMMUNITY SERVICES - #101102

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 18,520                                  |
| 511006              | Stipends                              | 90   |
| 511100              | Salary & Wages (Part-Time)            | 95,600                                     |
| 512000              | Social Security                       | 1,205                                      |
| 512001              | Medicare                              | 282  |
| 512004              | Health Insurance                      | 5,030                                      |
| 512010              | PERS                                  | 1,608                                      |
| 512012              | PARS                                  | 1,786                                      |
| 512013              | EBAP                                  | 450  |
| 512021              | Deferred Compensation Retirement Plan | 372  |
| 521002              | Other Contract Services               | 385,500                                    |
| 521005              | Animal Control Services               | 665,868                                    |
| 521012              | Contract Maintenance Services         | 4,550                                      |
| 531000              | Office Supplies                       | 15,000                                     |
| 531002              | Postage                               | 50,000                                     |
| 532000              | Printing & Duplicating                | 35,000                                     |
| 532001              | Memberships & Subscriptions           | 250  |
| 532008              | Parking Citation Surcharge            | 60,000                                     |
| 581031              | Community Event Support               | 10,000                                     |
| <b>Totals</b>       |                                       | <b>\$ 1,351,111</b>                        |

## COMMUNICATION & ENGAGEMENT - #101105

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |                |
|---------------------|---------------------------------------|--|----------------|
| 511000              | Salary & Wages (Full-Time)            | \$   | 222,982        |
| 511006              | Stipends                              |  | 1,500          |
| 511007              | Auto Allowance                        |  | 4,752          |
| 511009              | Bilingual Pay                         |  | 1,800          |
| 511100              | Salary & Wages (Part-Time)            |  | 94,200         |
| 512000              | Social Security                       |  | 14,682         |
| 512001              | Medicare                              |  | 3,434          |
| 512004              | Health Insurance                      |  | 50,823         |
| 512010              | PERS                                  |  | 19,551         |
| 512013              | EBAP                                  |  | 6,000          |
| 512021              | Deferred Compensation Retirement Plan |  | 4,526          |
| 521002              | Other Contract Services               |  | 61,000         |
| 521012              | Contract Maintenance Services         |  | 4,550          |
| 532001              | Memberships & Subscriptions           |  | 1,110          |
| 581000              | Travel & Training                     |  | 12,500         |
| <b>Totals</b>       |                                       | \$   | <b>503,410</b> |

## ECONOMIC DEVELOPMENT & PUBLIC AFFAIRS - #101106

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 364,061                                 |
| 511005              | Sick Leave Payoff                     | 5,175                                      |
| 511006              | Stipends                              | 900  |
| 511007              | Auto Allowance                        | 4,752                                      |
| 512000              | Social Security                       | 20,038                                     |
| 512001              | Medicare                              | 5,554                                      |
| 512004              | Health Insurance                      | 58,163                                     |
| 512010              | PERS                                  | 25,295                                     |
| 512013              | EBAP                                  | 6,000                                      |
| 512021              | Deferred Compensation Retirement Plan | 7,300                                      |
| 521002              | Other Contract Services               | 100,000                                    |
| 532001              | Memberships & Subscriptions           | 2,984                                      |
| 581000              | Travel & Training                     | 13,184                                     |
|                     | <b>Totals</b>                         | <b>\$ 613,406</b>                          |



# City Attorney

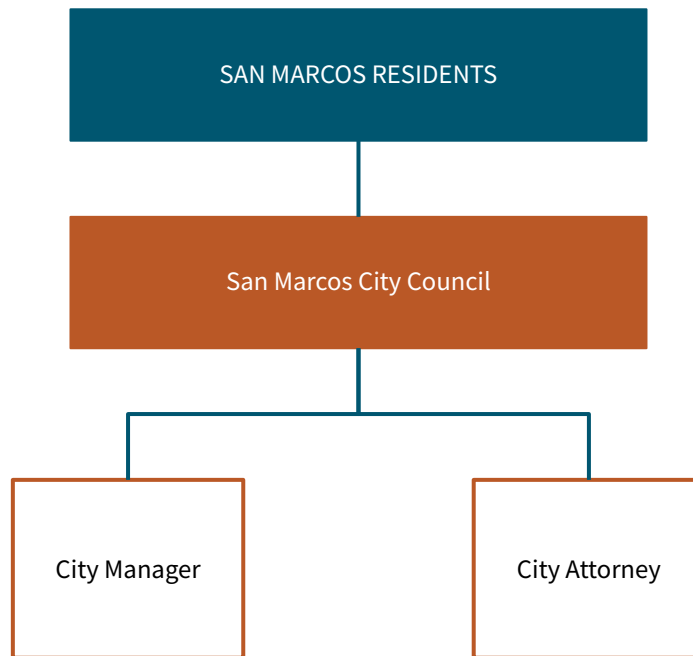
## PURPOSE:

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

## SUMMARY OF SERVICES:

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

## DEPARTMENTAL STRUCTURE:



# CITY ATTORNEY - #101313

## Summary of Department Resources

| Budget Category                    | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|------------------------------------|-------------------|-------------------|----------------------|--|
| <b>EXPENDITURES</b>                |                   |                   |                      |  |
| <b>Personnel Services</b>          |                   |                   |                      |  |
| Salaries & Wages                   | \$ -              | \$ -              | \$ -                 | \$ -                                       |
| Health Benefits                    | -                 | -                 | -                    | -  |
| Retirement Benefits                | -                 | -                 | -                    | -  |
| Other Personnel Expenses           | -                 | -                 | -                    | -  |
| <b>Personnel Services Subtotal</b> | <b>-</b>          | <b>-</b>          | <b>-</b>             | <b>-</b>                                   |
| <b>Operating Expenses</b>          |                   |                   |                      |  |
| Contractual Services               | 844,657           | 890,227           | 885,000              | 920,000                                    |
| Supplies & Services                | -                 | -                 | -                    | -  |
| Repair & Maintenance               | -                 | -                 | -                    | -  |
| Utilities                          | -                 | -                 | -                    | -  |
| Capital Expenditures (Non CIP)     | -                 | -                 | -                    | -  |
| Debt Service                       | -                 | -                 | -                    | -  |
| Other Operating Expenses           | -                 | -                 | -                    | -  |
| <b>Operating Expenses Subtotal</b> | <b>844,657</b>    | <b>890,227</b>    | <b>885,000</b>       | <b>920,000</b>                             |
| <b>TOTAL EXPENDITURES</b>          | <b>844,657</b>    | <b>890,227</b>    | <b>885,000</b>       | <b>920,000</b>                             |
| <b>REVENUES</b>                    |                   |                   |                      |  |
| Taxes & Special Assessments        | -                 | -                 | -                    | -  |
| Licenses & Permits                 | -                 | -                 | -                    | -  |
| Intergovernmental                  | -                 | -                 | -                    | -  |
| Charges for Services               | -                 | -                 | -                    | -  |
| Fines & Forfeitures                | -                 | -                 | -                    | -  |
| Use of Money & Property            | -                 | -                 | -                    | -  |
| Developer Fees                     | -                 | -                 | -                    | -  |
| Miscellaneous Revenues             | -                 | -                 | -                    | -  |
| Other Financing Sources            | -                 | -                 | -                    | -  |
| <b>TOTAL REVENUES</b>              | <b>-</b>          | <b>-</b>          | <b>-</b>             | <b>-</b>                                   |
| <b>NET GENERAL FUND COST</b>       | <b>\$ 844,657</b> | <b>\$ 890,227</b> | <b>\$ 885,000</b>    | <b>\$ 920,000</b>                          |

## CITY ATTORNEY - #101313

### Expenditure Detail

| Account Number/Name |                         | FY 2026-27 Budget<br>City Council Approved |                |
|---------------------|-------------------------|--|----------------|
| 521000              | City Attorney Services  | \$   | 915,000        |
| 521002              | Other Contract Services |  | 5,000          |
| <b>Totals</b>       |                         | \$   | <b>920,000</b> |



# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES



# City Clerk

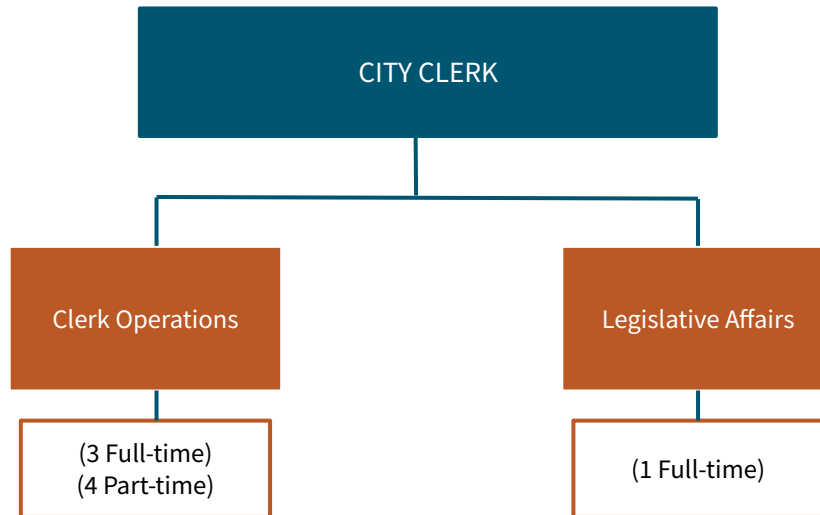
## PURPOSE:

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

## SUMMARY OF SERVICES:

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

## DEPARTMENTAL STRUCTURE:



# CITY CLERK - #101414

## Summary of Department Resources

| Budget Category                    | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|------------------------------------|-------------------|-------------------|----------------------|--|
| <b>EXPENDITURES</b>                |                   |                   |                      |  |
| <b>Personnel Services</b>          |                   |                   |                      |  |
| Salaries & Wages                   | \$ 279,123        | \$ 448,821        | \$ 544,777           | \$ 643,831                                 |
| Health Benefits                    | 25,303            | 34,482            | 47,039               | 50,939                                     |
| Retirement Benefits                | 22,285            | 33,111            | 35,716               | 40,901                                     |
| Other Personnel Expenses           | 16,498            | 32,198            | 53,212               | 58,811                                     |
| <b>Personnel Services Subtotal</b> | <b>343,209</b>    | <b>548,612</b>    | <b>680,744</b>       | <b>794,482</b>                             |
| <b>Operating Expenses</b>          |                   |                   |                      |  |
| Contractual Services               | 43,136            | 38,860            | 45,325               | 59,325                                     |
| Supplies & Services                | 34,880            | 45,437            | 38,125               | 38,997                                     |
| Repair & Maintenance               | -                 | -                 | -                    | -  |
| Utilities                          | -                 | -                 | -                    | -  |
| Capital Expenditures (Non CIP)     | -                 | -                 | -                    | -  |
| Debt Service                       | -                 | -                 | -                    | -  |
| Other Operating Expenses           | 1,452             | 149,978           | 60,600               | 188,125                                    |
| <b>Operating Expenses Subtotal</b> | <b>79,468</b>     | <b>234,275</b>    | <b>144,050</b>       | <b>286,447</b>                             |
| <b>TOTAL EXPENDITURES</b>          | <b>422,677</b>    | <b>782,887</b>    | <b>824,794</b>       | <b>1,080,929</b>                           |
| <b>REVENUES</b>                    |                   |                   |                      |  |
| Taxes & Special Assessments        | -                 | -                 | -                    | -  |
| Licenses & Permits                 | -                 | -                 | -                    | -  |
| Intergovernmental                  | -                 | -                 | -                    | -  |
| Charges for Services               | -                 | 6,000             | -                    | 6,000                                      |
| Fines & Forfeitures                | -                 | -                 | -                    | -  |
| Use of Money & Property            | -                 | -                 | -                    | -  |
| Developer Fees                     | -                 | -                 | -                    | -  |
| Miscellaneous Revenues             | -                 | -                 | -                    | -  |
| Other Financing Sources            | -                 | -                 | -                    | -  |
| <b>TOTAL REVENUES</b>              | <b>-</b>          | <b>6,000</b>      | <b>-</b>             | <b>6,000</b>                               |
| <b>NET GENERAL FUND COST</b>       | <b>\$ 422,677</b> | <b>\$ 776,887</b> | <b>\$ 824,794</b>    | <b>\$ 1,074,929</b>                        |

**Allocation of Full Time Positions:**

Departmental - City Clerk 4.00

**AUTHORIZED FULL TIME POSITIONS** 4.00

## CITY CLERK - #101414

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 498,935                                 |
| 511001              | Overtime                              | 300  |
| 511004              | Vacation Payoff                       | 8,722                                      |
| 511005              | Sick Leave Payoff                     | 10,622                                     |
| 511006              | Stipends                              | 900  |
| 511007              | Auto Allowance                        | 4,752                                      |
| 511009              | Bilingual Pay                         | 3,600                                      |
| 511100              | Salary & Wages (Part-Time)            | 116,000                                    |
| 512000              | Social Security                       | 29,053                                     |
| 512001              | Medicare                              | 7,689                                      |
| 512004              | Health Insurance                      | 50,939                                     |
| 512010              | PERS                                  | 40,901                                     |
| 512013              | EBAP                                  | 12,000                                     |
| 512021              | Deferred Compensation Retirement Plan | 10,069                                     |
| 521002              | Other Contract Services               | 59,325                                     |
| 531000              | Office Supplies                       | 2,300                                      |
| 532001              | Memberships & Subscriptions           | 1,697                                      |
| 532002              | Legal & Other Advertising             | 35,000                                     |
| 581000              | Travel & Training                     | 9,525                                      |
| 581001              | Intergovernmental Support Accounting  | 54,000                                     |
| 581005              | General Election Expenses             | 115,000                                    |
| 581008              | Community Promotion                   | 9,600                                      |
| <b>Totals</b>       |                                       | <b>\$ 1,080,929</b>                        |



# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES



# Human Resources/Risk Management

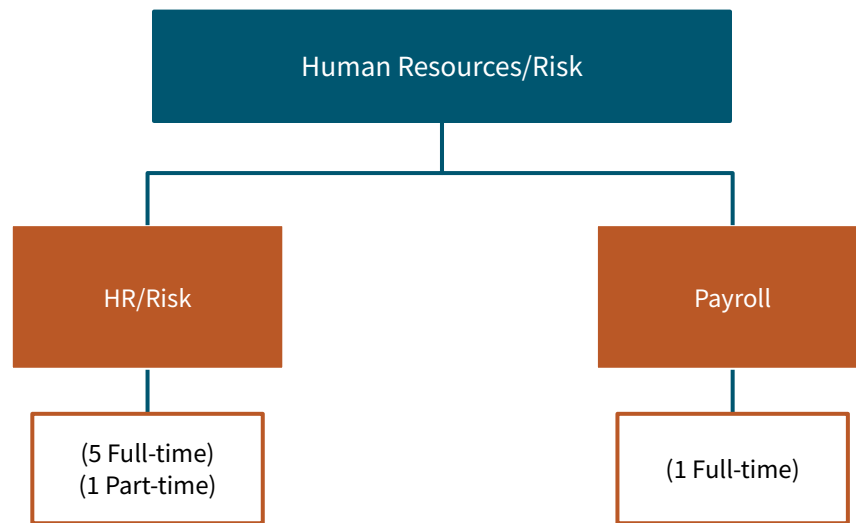
## PURPOSE:

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

## SUMMARY OF SERVICES:

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

## DEPARTMENTAL STRUCTURE:



## HUMAN RESOURCES/RISK MANAGEMENT - #101616

### Summary of Department Resources

| Budget Category                    | FY 2023-24 Actual   | FY 2024-25 Actual   | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|------------------------------------|---------------------|---------------------|----------------------|--|
| <b>EXPENDITURES</b>                |                     |                     |                      |  |
| <b>Personnel Services</b>          |                     |                     |                      |  |
| Salaries & Wages                   | \$ 755,734          | \$ 846,593          | \$ 662,049           | \$ 766,045                                 |
| Health Benefits                    | 136,537             | 123,650             | 94,228               | 129,402                                    |
| Retirement Benefits*               | 90,440              | 71,172              | 49,290               | 8,200,060                                  |
| Other Personnel Expenses           | 80,865              | 69,268              | 79,789               | 176,169                                    |
| <b>Personnel Services Subtotal</b> | <b>1,063,576</b>    | <b>1,110,683</b>    | <b>885,356</b>       | <b>9,271,676</b>                           |
| <b>Operating Expenses</b>          |                     |                     |                      |  |
| Contractual Services               | 2,101,786           | 2,161,742           | 2,043,270            | 2,121,844                                  |
| Supplies & Services                | 80,985              | 73,420              | 81,322               | 83,695                                     |
| Repair & Maintenance               | -                   | -                   | -                    | -  |
| Utilities                          | -                   | -                   | -                    | -  |
| Capital Expenditures (Non CIP)     | 540                 | 1,362               | 2,000                | 2,000                                      |
| Debt Service                       | -                   | -                   | -                    | -  |
| Other Operating Expenses           | 890,387             | 924,863             | 1,157,650            | 1,280,941                                  |
| <b>Operating Expenses Subtotal</b> | <b>3,073,698</b>    | <b>3,161,387</b>    | <b>3,284,242</b>     | <b>3,488,480</b>                           |
| <b>TOTAL EXPENDITURES</b>          | <b>4,137,274</b>    | <b>4,272,070</b>    | <b>4,169,598</b>     | <b>12,760,156</b>                          |
| <b>REVENUES</b>                    |                     |                     |                      |  |
| Taxes & Special Assessments        | -                   | -                   | -                    | -  |
| Licenses & Permits                 | -                   | -                   | -                    | -  |
| Intergovernmental                  | -                   | -                   | -                    | -  |
| Charges for Services               | 17,550              | 4,570               | 9,131                | 3,000                                      |
| Fines & Forfeitures                | -                   | -                   | -                    | -  |
| Use of Money & Property            | -                   | -                   | -                    | -  |
| Developer Fees                     | -                   | -                   | -                    | -  |
| Miscellaneous Revenues             | 250                 | -                   | -                    | -  |
| Other Financing Sources            | -                   | -                   | -                    | -  |
| <b>TOTAL REVENUES</b>              | <b>17,800</b>       | <b>4,570</b>        | <b>9,131</b>         | <b>3,000</b>                               |
| <b>NET GENERAL FUND COST</b>       | <b>\$ 4,119,474</b> | <b>\$ 4,267,500</b> | <b>\$ 4,160,467</b>  | <b>\$ 12,757,156</b>                       |

#### Allocation of Full Time Positions:

Departmental - Human Resources/Risk Management 5.50

**AUTHORIZED FULL TIME POSITIONS 5.50**

\*As of FY 2026-27, the City's CalPers Unfunded Accrued Liability (UAL) moved from the City Manager Budget to Human Resources/ Risk Management

## HUMAN RESOURCES/RISK MANAGEMENT - #101616

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget     |
|---------------------|---------------------------------------|-----------------------|
|                     |                                       | City Council Approved |
| 511000              | Salary & Wages (Full-Time)            | \$ 716,905            |
| 511001              | Overtime                              | 2,500                 |
| 511004              | Vacation Payoff                       | 7,565                 |
| 511005              | Sick Leave Payoff                     | 11,288                |
| 511006              | Stipends                              | 1,950                 |
| 511007              | Auto Allowance                        | 2,376                 |
| 511009              | Bilingual Pay                         | 1,800                 |
| 511100              | Salary & Wages (Part-Time)            | 21,661                |
| 512000              | Social Security                       | 44,324                |
| 512001              | Medicare                              | 10,932                |
| 512003              | Unemployment Insurance                | 46,800                |
| 512004              | Health Insurance                      | 129,402               |
| 512006              | Workers Compensation                  | 886,500               |
| 512008              | Disability                            | 244,641               |
| 512009              | Disability-Fire                       | 36,000                |
| 512010              | PERS                                  | 61,599                |
| 512012              | PARS                                  | 406                   |
| 512013              | EBAP                                  | 16,500                |
| 512017              | Tuition Reimb Program                 | 90,000                |
| 512019              | PERS Replacement Benefit Contribution | 330,000               |
| 512020              | CalPERS UAL Payment                   | 7,808,055             |
| 512021              | Deferred Compensation Retirement Plan | 14,413                |
| 521002              | Other Contract Services               | 265,700               |
| 521003              | Insurance/Liability                   | 1,856,144             |
| 531000              | Office Supplies                       | 2,700                 |
| 532001              | Memberships & Subscriptions           | 995                   |
| 532006              | Job Advertising & Testing             | 80,000                |
| 561000              | Capital Equipment                     | 2,000                 |
| 581000              | Travel & Training                     | 50,000                |
| 581045              | Employee Relations                    | 17,000                |
| <b>Totals</b>       |                                       | <b>\$ 12,760,156</b>  |



# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

# Finance

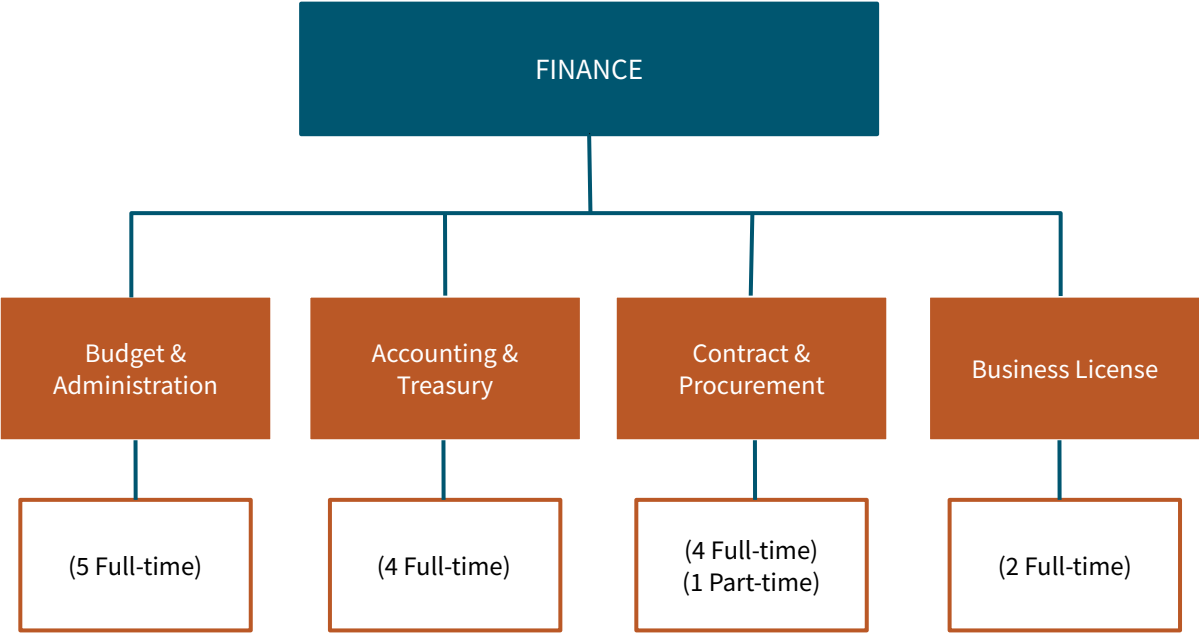
**PURPOSE:**

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

**SUMMARY OF SERVICES:**

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

**DEPARTMENTAL STRUCTURE:**



## FINANCE - #101717

### Summary of Department Resources

| Budget Category                           | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|---|-------------------|-------------------|----------------------|--|
| <b>EXPENDITURES</b>                       |                   |                   |                      |  |
| <b>Personnel Services</b>                 |                   |                   |                      |  |
| Salaries & Wages                          | \$ 849,525        | \$ 910,278        | \$ 1,125,478         | \$ 1,313,870                               |
| Health Benefits                           | 173,443           | 166,078           | 185,000              | 244,937                                    |
| Retirement Benefits                       | 90,566            | 84,044            | 98,000               | 131,525                                    |
| Other Personnel Expenses                  | 76,632            | 84,557            | 122,290              | 180,538                                    |
| <b>Personnel Services Subtotal</b>        | <b>1,190,166</b>  | <b>1,244,957</b>  | <b>1,530,768</b>     | <b>1,870,870</b>                           |
| <b>Operating Expenses</b>                 |                   |                   |                      |  |
| Contractual Services                      | 542,762           | 467,569           | 675,500              | 635,550                                    |
| Supplies & Services                       | 18,093            | 10,821            | 12,000               | 13,605                                     |
| Repair & Maintenance                      | -                 | -                 | -                    | -  |
| Utilities                                 | -                 | -                 | -                    | -  |
| Capital Expenditures (Non CIP)            | -                 | -                 | -                    | -  |
| Debt Service                              | -                 | -                 | -                    | -  |
| Other Operating Expenses                  | 1,422             | 24,796            | 5,000                | 6,000                                      |
| <b>Operating Expenses Subtotal</b>        | <b>562,277</b>    | <b>503,186</b>    | <b>692,500</b>       | <b>655,155</b>                             |
| <b>TOTAL EXPENDITURES</b>                 | <b>1,752,443</b>  | <b>1,748,143</b>  | <b>2,223,268</b>     | <b>2,526,025</b>                           |
| <b>REVENUES</b>                           |                   |                   |                      |  |
| Taxes & Special Assessments               | -                 | -                 | -                    | -  |
| Licenses & Permits                        | 250,251           | 286,625           | 364,600              | 358,600                                    |
| Intergovernmental                         | -                 | -                 | -                    | -  |
| Charges for Services                      | 670,885           | 685,192           | 720,500              | 699,000                                    |
| Fines & Forfeitures                       | -                 | -                 | -                    | -  |
| Use of Money & Property                   | -                 | -                 | -                    | -  |
| Developer Fees                            | -                 | -                 | -                    | -  |
| Miscellaneous Revenues                    | 33                | -                 | -                    | -  |
| Other Financing Sources                   | -                 | -                 | -                    | -  |
| <b>TOTAL REVENUES</b>                     | <b>921,169</b>    | <b>971,817</b>    | <b>1,085,100</b>     | <b>1,057,600</b>                           |
| <b>NET GENERAL FUND COST</b>              | <b>\$ 831,274</b> | <b>\$ 776,326</b> | <b>\$ 1,138,168</b>  | <b>\$ 1,468,425</b>                        |
| <b>Allocation of Full Time Positions:</b> |                   |                   |                      |  |
| Departmental - Finance                    |                   |                   |                      | 10.89                                      |
| CFD 98-02                                 |                   |                   |                      | 1.20                                       |
| CDBG                                      |                   |                   |                      | 0.06                                       |
| Successor Housing Agency                  |                   |                   |                      | 0.22                                       |
| Public Facilities Fees                    |                   |                   |                      | 0.57                                       |
| Transnet - Streets                        |                   |                   |                      | 0.91                                       |
| Redevelopment Property Tax Trust Fund     |                   |                   |                      | 0.15                                       |
| Allocated to Capital Projects             |                   |                   |                      | 1.00                                       |
| <b>AUTHORIZED FULL TIME POSITIONS</b>     |                   |                   |                      | <b>15.00</b>                               |

## FINANCE - #101717

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 1,261,112                               |
| 511004              | Vacation Payoff                       | 695  |
| 511005              | Sick Leave Payoff                     | 11,772                                     |
| 511006              | Stipends                              | 1,322                                      |
| 511007              | Auto Allowance                        | 4,253                                      |
| 511009              | Bilingual Pay                         | 4,716                                      |
| 511100              | Salary & Wages (Part-Time)            | 30,000                                     |
| 512000              | Social Security                       | 92,428                                     |
| 512001              | Medicare                              | 22,633                                     |
| 512004              | Health Insurance                      | 244,937                                    |
| 512010              | PERS                                  | 131,525                                    |
| 512013              | EBAP                                  | 35,655                                     |
| 512021              | Deferred Compensation Retirement Plan | 29,822                                     |
| 521002              | Other Contract Services               | 158,050                                    |
| 521007              | Bond Service                          | 11,500                                     |
| 521008              | Bank Charges                          | 185,000                                    |
| 521009              | Auditing & Accounting Services        | 281,000                                    |
| 531000              | Office Supplies                       | 5,000                                      |
| 532000              | Printing & Duplicating                | 4,000                                      |
| 532001              | Memberships & Subscriptions           | 4,605                                      |
| 581000              | Travel & Training                     | 6,000                                      |
| <b>Totals</b>       |                                       | \$ 2,526,025                               |



# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES



# Information Systems

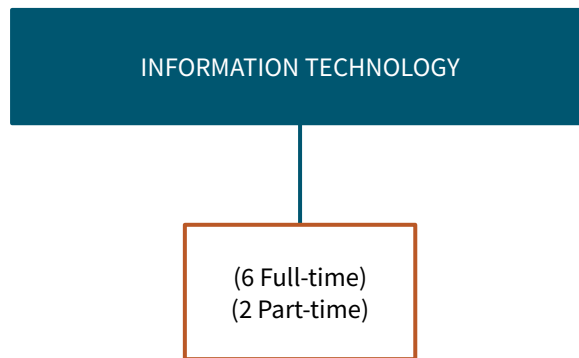
## PURPOSE:

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

## SUMMARY OF SERVICES:

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

## DEPARTMENTAL STRUCTURE:



## INFORMATION SYSTEMS - #101718

### Summary of Department Resources

| Budget Category                           | FY 2023-24 Actual   | FY 2024-25 Actual   | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|---|---------------------|---------------------|----------------------|--|
| <b>EXPENDITURES</b>                       |                     |                     |                      |  |
| <b>Personnel Services</b>                 |                     |                     |                      |  |
| Salaries & Wages                          | \$ 521,575          | \$ 628,652          | \$ 767,335           | \$ 891,457                                 |
| Health Benefits                           | 36,984              | 70,264              | 92,086               | 147,491                                    |
| Retirement Benefits                       | 44,505              | 47,293              | 46,419               | 59,851                                     |
| Other Personnel Expenses                  | 39,187              | 50,797              | 60,807               | 89,463                                     |
| <b>Personnel Services Subtotal</b>        | <b>642,251</b>      | <b>797,006</b>      | <b>966,647</b>       | <b>1,188,262</b>                           |
| <b>Operating Expenses</b>                 |                     |                     |                      |  |
| Contractual Services                      | 850,396             | 497,315             | 534,901              | 993,356                                    |
| Supplies & Services                       | 14,929              | 18,219              | 18,104               | 16,764                                     |
| Repair & Maintenance                      | 3,427               | -                   | -                    | -  |
| Utilities                                 | 369,620             | 361,467             | 366,079              | 383,340                                    |
| Capital Expenditures (Non CIP)            | 121,528             | 14,806              | 166,303              | 205,000                                    |
| Debt Service                              | -                   | -                   | -                    | -  |
| Other Operating Expenses                  | 273,785             | 1,089,799           | 1,310,291            | 1,711,372                                  |
| <b>Operating Expenses Subtotal</b>        | <b>1,633,685</b>    | <b>1,981,607</b>    | <b>2,395,678</b>     | <b>3,309,832</b>                           |
| <b>TOTAL EXPENDITURES</b>                 | <b>2,275,936</b>    | <b>2,778,613</b>    | <b>3,362,325</b>     | <b>4,498,094</b>                           |
| <b>REVENUES</b>                           |                     |                     |                      |  |
| Taxes & Special Assessments               | -                   | -                   | -                    | -  |
| Licenses & Permits                        | -                   | -                   | -                    | -  |
| Intergovernmental                         | -                   | -                   | -                    | -  |
| Charges for Services                      | 4,409               | 382                 | 50                   | -  |
| Fines & Forfeitures                       | -                   | -                   | -                    | -  |
| Use of Money & Property                   | -                   | -                   | -                    | -  |
| Developer Fees                            | -                   | -                   | -                    | -  |
| Miscellaneous Revenues                    | 280                 | 3,069               | -                    | -  |
| Other Financing Sources                   | -                   | -                   | -                    | -  |
| <b>TOTAL REVENUES</b>                     | <b>4,689</b>        | <b>3,451</b>        | <b>50</b>            | <b>-</b>                                   |
| <b>NET GENERAL FUND COST</b>              | <b>\$ 2,271,247</b> | <b>\$ 2,775,162</b> | <b>\$ 3,362,275</b>  | <b>\$ 4,498,094</b>                        |
| <b>Allocation of Full Time Positions:</b> |                     |                     |                      |  |
| Departmental - Information Systems        |                     |                     |                      | 6.00                                       |
| <b>AUTHORIZED FULL TIME POSITIONS</b>     |                     |                     |                      | <b>6.00</b>                                |

## INFORMATION SYSTEMS - #101718

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 732,239                                 |
| 511001              | Overtime                              | 2,000                                      |
| 511003              | Comp Time Payoff                      | 4,334                                      |
| 511004              | Vacation Payoff                       | 17,429                                     |
| 511005              | Sick Leave Payoff                     | 10,180                                     |
| 511006              | Stipends                              | 2,829                                      |
| 511007              | Auto Allowance                        | 2,376                                      |
| 511009              | Bilingual Pay                         | 2,700                                      |
| 511100              | Salary & Wages (Part-Time)            | 117,370                                    |
| 512000              | Social Security                       | 45,500                                     |
| 512001              | Medicare                              | 11,207                                     |
| 512004              | Health Insurance                      | 147,491                                    |
| 512010              | PERS                                  | 59,851                                     |
| 512013              | EBAP                                  | 18,000                                     |
| 512021              | Deferred Compensation Retirement Plan | 14,756                                     |
| 521001              | Consulting Services                   | 168,000                                    |
| 521012              | Contract Maintenance Services         | 825,356                                    |
| 531001              | Computer Supplies                     | 14,270                                     |
| 532001              | Memberships & Subscriptions           | 2,494                                      |
| 553000              | Telephone                             | 383,340                                    |
| 561000              | Capital Equipment                     | 205,000                                    |
| 581000              | Travel & Training                     | 15,000                                     |
| 581024              | Software                              | 1,696,372                                  |
|                     | <b>Totals</b>                         | <b>\$ 4,498,094</b>                        |



**SAN MARCOS**  
DISCOVER LIFE'S POSSIBILITIES



# Real Property Services

## PURPOSE:

To effectively manage the City's real property interests.

## SUMMARY OF SERVICES:

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

## DEPARTMENTAL STRUCTURE:



# REAL PROPERTY SERVICES - #102020

## Summary of Department Resources

| Budget Category                       | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|---------------------------------------|-------------------|-------------------|----------------------|--|
| <b>EXPENDITURES</b>                   |                   |                   |                      |  |
| <b>Personnel Services</b>             |                   |                   |                      |  |
| Salaries & Wages                      | \$ 1,319          | \$ -              | \$ -                 | \$ -                                       |
| Health Benefits                       | 96                | -                 | -                    | -  |
| Retirement Benefits                   | 192               | -                 | -                    | -  |
| Other Personnel Expenses              | 35                | -                 | -                    | -  |
| <b>Personnel Services Subtotal</b>    | <b>1,642</b>      | <b>-</b>          | <b>-</b>             | <b>-</b>                                   |
| <b>Operating Expenses</b>             |                   |                   |                      |  |
| Contractual Services                  | 150,281           | 130,270           | 20,777               | 70,000                                     |
| Supplies & Services                   | -                 | -                 | -                    | -  |
| Repair & Maintenance                  | -                 | -                 | -                    | -  |
| Utilities                             | -                 | -                 | -                    | -  |
| Capital Expenditures (Non CIP)        | -                 | -                 | -                    | -  |
| Debt Service                          | -                 | -                 | -                    | -  |
| Other Operating Expenses              | 18,727            | 19,168            | 11,062               | 9,000                                      |
| <b>Operating Expenses Subtotal</b>    | <b>169,008</b>    | <b>149,438</b>    | <b>31,839</b>        | <b>79,000</b>                              |
| <b>TOTAL EXPENDITURES</b>             | <b>170,650</b>    | <b>149,438</b>    | <b>31,839</b>        | <b>79,000</b>                              |
| <b>REVENUES</b>                       |                   |                   |                      |  |
| Taxes & Special Assessments           | -                 | -                 | -                    | -  |
| Licenses & Permits                    | -                 | -                 | -                    | -  |
| Intergovernmental                     | -                 | -                 | -                    | -  |
| Charges for Services                  | -                 | -                 | -                    | -  |
| Fines & Forfeitures                   | -                 | -                 | -                    | -  |
| Use of Money & Property               | 48,555            | 28,300            | 19,200               | 19,200                                     |
| Developer Fees                        | -                 | -                 | -                    | -  |
| Miscellaneous Revenues                | -                 | -                 | -                    | -  |
| Other Financing Sources               | -                 | -                 | -                    | -  |
| <b>TOTAL REVENUES</b>                 | <b>48,555</b>     | <b>28,300</b>     | <b>19,200</b>        | <b>19,200</b>                              |
| <b>NET GENERAL FUND COST</b>          | <b>\$ 122,095</b> | <b>\$ 121,138</b> | <b>\$ 12,639</b>     | <b>\$ 59,800</b>                           |
| <b>Authorized Full Time Positions</b> |                   |                   |                      |  |
| Departmental - Real Property Services | -                 | -                 | -                    | -  |
| <b>AUTHORIZED FULL TIME POSITIONS</b> | <b>-</b>          | <b>-</b>          | <b>-</b>             | <b>-</b>                                   |

## REAL PROPERTY SERVICES - #102020

### Expenditure Detail

| Account Number/Name |                                      | FY 2026-27 Budget     |               |
|---------------------|--------------------------------------|-----------------------|---------------|
|                     |                                      | City Council Approved |               |
| 521001              | Other Contract Services              | \$                    | 10,000        |
| 521012              | Contract Maintenance Services        |                       | 60,000        |
| 581010              | Property Taxes & Special Assessments |                       | 9,000         |
| <b>Totals</b>       |                                      | <b>\$</b>             | <b>79,000</b> |



# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES



# Public Works

## PURPOSE:

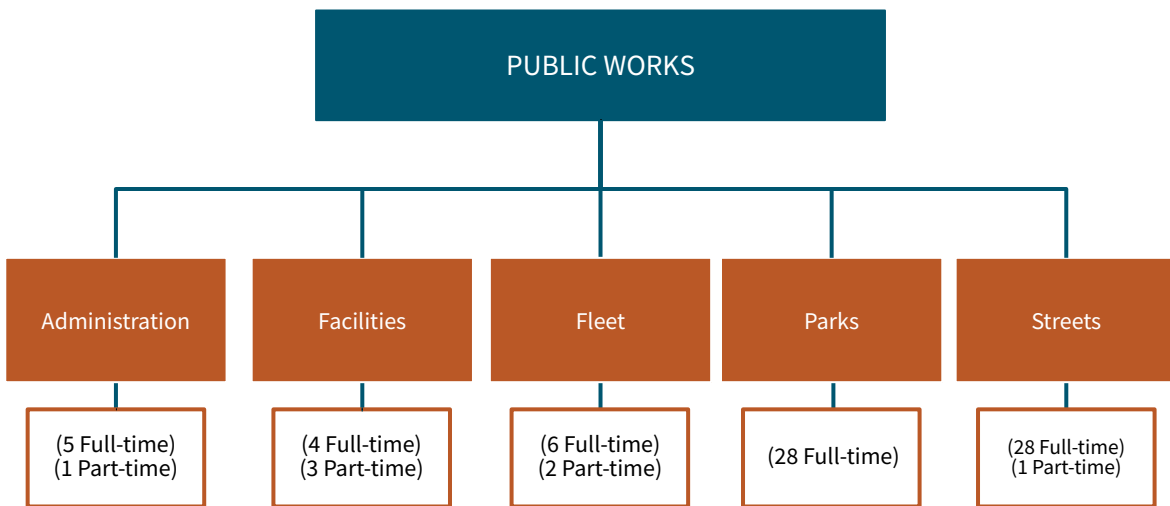
The Department of Public Works' purpose is to create, improve, and maintain a safe, convenient, and welcoming public infrastructure and environment by being good stewards of those public investments and providing a level of service that is friendly, responsive, knowledgeable and value oriented.

## SUMMARY OF SERVICES:

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

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

## DEPARTMENTAL STRUCTURE:



## PUBLIC WORKS - 1030XX

### Summary of Department Resources

| Budget Category                           | FY 2023-24 Actual    | FY 2024-25 Actual    | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|---|----------------------|----------------------|----------------------|--|
| <b>EXPENDITURES</b>                       |                      |                      |                      |  |
| <b>Personnel Services</b>                 |                      |                      |                      |  |
| Salaries & Wages                          | \$ 3,650,247         | \$ 3,836,805         | \$ 4,635,352         | \$ 5,470,505                               |
| Health Benefits                           | 720,888              | 779,535              | 907,550              | 1,031,019                                  |
| Retirement Benefits                       | 372,764              | 314,989              | 488,089              | 424,811                                    |
| Other Personnel Expenses                  | 339,835              | 363,564              | 597,389              | 670,628                                    |
| <b>Personnel Services Subtotal</b>        | <b>5,083,734</b>     | <b>5,294,893</b>     | <b>6,628,380</b>     | <b>7,596,963</b>                           |
| <b>Operating Expenses</b>                 |                      |                      |                      |  |
| Contractual Services                      | 2,918,506            | 1,726,638            | 1,127,721            | 1,067,420                                  |
| Supplies & Services                       | 2,125,856            | 1,812,249            | 1,794,696            | 1,830,572                                  |
| Repair & Maintenance                      | 595,243              | 455,117              | 261,433              | 267,335                                    |
| Utilities                                 | 1,603,292            | 1,707,203            | 1,564,500            | 1,776,000                                  |
| Capital Expenditures (Non CIP)            | 204                  | 470,899              | -                    | -  |
| Debt Service                              | -                    | -                    | -                    | -  |
| Other Operating Expenses                  | 32,494               | 45,115               | 94,540               | 111,604                                    |
| <b>Operating Expenses Subtotal</b>        | <b>7,275,595</b>     | <b>6,217,221</b>     | <b>4,842,890</b>     | <b>5,052,931</b>                           |
| <b>TOTAL EXPENDITURES</b>                 | <b>12,359,329</b>    | <b>11,512,114</b>    | <b>11,471,270</b>    | <b>12,649,894</b>                          |
| <b>REVENUES</b>                           |                      |                      |                      |  |
| Taxes & Special Assessments               | -                    | -                    | -                    | -  |
| Licenses & Permits                        | -                    | -                    | -                    | -  |
| Intergovernmental                         | 39,341               | 2,436                | -                    | -  |
| Charges for Services                      | 1,042,474            | 881,422              | 761,284              | 757,200                                    |
| Fines & Forfeitures                       | -                    | -                    | -                    | -  |
| Use of Money & Property                   | -                    | -                    | -                    | -  |
| Developer Fees                            | -                    | -                    | -                    | -  |
| Miscellaneous Revenues                    | 2,750                | 5,845                | 1,072                | -  |
| Other Financing Sources                   | 67,340               | 9,129                | -                    | -  |
| <b>TOTAL REVENUES</b>                     | <b>1,151,905</b>     | <b>898,832</b>       | <b>762,356</b>       | <b>757,200</b>                             |
| <b>NET GENERAL FUND COST</b>              | <b>\$ 11,207,424</b> | <b>\$ 10,613,282</b> | <b>\$ 10,708,914</b> | <b>\$ 11,892,694</b>                       |
| <b>Allocation of Full Time Positions:</b> |                      |                      |                      |  |
| Departmental - Public Works               |                      |                      |                      | 52.55                                      |
| CFD 98-02                                 |                      |                      |                      | 17.95                                      |
| <b>AUTHORIZED FULL TIME POSITIONS</b>     |                      |                      |                      | <b>70.50</b>                               |

## PUBLIC WORKS/ADMINISTRATION - #103031

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget     |
|---------------------|---------------------------------------|-----------------------|
|                     |                                       | City Council Approved |
| 511000              | Salary & Wages (Full-Time)            | \$ 361,642            |
| 511004              | Vacation Payoff                       | 15,225                |
| 511005              | Sick Leave Payoff                     | 4,185                 |
| 511006              | Stipends                              | 4,032                 |
| 511007              | Auto Allowance                        | 3,564                 |
| 511009              | Bilingual Pay                         | 2,790                 |
| 512000              | Social Security                       | 21,917                |
| 512001              | Medicare                              | 5,622                 |
| 512004              | Health Insurance                      | 28,759                |
| 512010              | PERS                                  | 30,157                |
| 512013              | EBAP                                  | 8,850                 |
| 512021              | Deferred Compensation Retirement Plan | 7,358                 |
| 521001              | Consulting Services                   | 85,000                |
| 531000              | Office Supplies                       | 8,000                 |
| 531020              | Uniform Expense                       | 2,000                 |
| 532000              | Printing & Duplicating                | 500                   |
| 532007              | Household Hazardous Waste             | 100,000               |
| 542005              | Safety Equipment                      | 300                   |
| 544006              | RCS-800 MHz System                    | 31,000                |
| 581000              | Travel & Training                     | 8,200                 |
| <b>Totals</b>       |                                       | \$ 729,101            |

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

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 2,185,076                               |
| 511001              | Overtime                              | 80,000                                     |
| 511003              | Comp Time Payoff                      | 1,340                                      |
| 511004              | Vacation Payoff                       | 22,927                                     |
| 511005              | Sick Leave Payoff                     | 48,645                                     |
| 511006              | Stipends                              | 30,978                                     |
| 511007              | Auto Allowance                        | 1,901                                      |
| 511008              | Uniform Allowance                     | 6,241                                      |
| 511009              | Bilingual Pay                         | 18,450                                     |
| 511100              | Salary & Wages (Part-Time)            | 24,705                                     |
| 512000              | Social Security                       | 144,730                                    |
| 512001              | Medicare                              | 33,903                                     |
| 512004              | Health Insurance                      | 447,377                                    |
| 512010              | PERS                                  | 190,093                                    |
| 512013              | EBAP                                  | 71,100                                     |
| 512015              | RHS                                   | 6,030                                      |
| 512021              | Deferred Compensation Retirement Plan | 44,290                                     |
| 521001              | Consulting Services                   | 5,800                                      |
| 521002              | Other Contract Services               | 30,000                                     |
| 521012              | Contract Maintenance Services         | 57,600                                     |
| 521023              | Uniform Rental & Maintenance Services | 6,200                                      |
| 531009              | Construction Materials                | 107,500                                    |
| 531010              | Small Tools                           | 8,500                                      |
| 531020              | Uniform Expense                       | 9,100                                      |
| 532001              | Memberships & Subscriptions           | 650  |
| 532007              | Household Hazardous Waste             | 12,000                                     |
| 532010              | Equipment Rental                      | 1,200                                      |
| 542005              | Safety Equipment                      | 11,350                                     |
| 544000              | Sign Maintenance                      | 3,000                                      |
| 552000              | Water                                 | 5,000                                      |
| 581000              | Travel & Training                     | 25,902                                     |
| <b>Totals</b>       |                                       | <b>\$ 3,641,588</b>                        |

## PUBLIC WORKS/FLEET MAINTENANCE - #103033

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 656,564                                 |
| 511005              | Sick Leave Payoff                     | 4,396                                      |
| 511006              | Stipends                              | 6,860                                      |
| 511007              | Auto Allowance                        | 1,901                                      |
| 511008              | Uniform Allowance                     | 23,250                                     |
| 511009              | Bilingual Pay                         | 1,200                                      |
| 511100              | Salary & Wages (Part-Time)            | 50,739                                     |
| 512000              | Social Security                       | 44,131                                     |
| 512001              | Medicare                              | 10,377                                     |
| 512004              | Health Insurance                      | 148,862                                    |
| 512010              | PERS                                  | 55,245                                     |
| 512013              | EBAP                                  | 19,200                                     |
| 512021              | Deferred Compensation Retirement Plan | 13,162                                     |
| 521002              | Other Contract Services               | 6,500                                      |
| 521012              | Contract Maintenance Services         | 112,900                                    |
| 521023              | Uniform Rental & Maintenance Services | 2,000                                      |
| 521024              | Vehicle Rental & Maintenance Services | 170,000                                    |
| 531005              | Fuel & Lubricants                     | 1,311,000                                  |
| 531010              | Small Tools                           | 37,500                                     |
| 531017              | Expendable Materials                  | 50,000                                     |
| 531020              | Uniform Expense                       | 2,450                                      |
| 532001              | Memberships & Subscriptions           | 64,150                                     |
| 532007              | Household Hazardous Waste             | 800  |
| 541000              | Building Repair & Maintenance         | 3,000                                      |
| 542000              | Heavy Equipment Repair                | 110,000                                    |
| 542001              | Small Equipment Repair                | 22,000                                     |
| 542005              | Safety Equipment                      | 2,000                                      |
| 542006              | Radio Equipment Repair                | 2,500                                      |
| 543000              | Automotive Repair                     | 14,000                                     |
| 543001              | Tires                                 | 18,000                                     |
| 581000              | Travel & Training                     | 28,190                                     |
| 581004              | Regulatory Certifications             | 18,885                                     |
| <b>Totals</b>       |                                       | <b>\$ 3,011,762</b>                        |

## PUBLIC WORKS/PARKS AND LANDSCAPE - #103035

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 1,483,664                               |
| 511001              | Overtime                              | 20,000                                     |
| 511003              | Comp Time Payoff                      | 7,057                                      |
| 511004              | Vacation Payoff                       | 16,063                                     |
| 511005              | Sick Leave Payoff                     | 19,822                                     |
| 511006              | Stipends                              | 16,534                                     |
| 511007              | Auto Allowance                        | 713  |
| 511008              | Uniform Allowance                     | 4,328                                      |
| 511009              | Bilingual Pay                         | 11,640                                     |
| 511100              | Salary & Wages (Part-Time)            | 26,993                                     |
| 512000              | Social Security                       | 98,147                                     |
| 512001              | Medicare                              | 22,955                                     |
| 512004              | Health Insurance                      | 348,187                                    |
| 512010              | PERS                                  | 125,771                                    |
| 512013              | EBAP                                  | 49,650                                     |
| 512015              | RHS                                   | 2,238                                      |
| 512021              | Deferred Compensation Retirement Plan | 29,966                                     |
| 521001              | Consulting Services                   | 35,500                                     |
| 521012              | Contract Maintenance Services         | 197,320                                    |
| 521023              | Uniform Rental & Maintenance Services | 5,100                                      |
| 531009              | Construction Materials                | 96,188                                     |
| 531020              | Uniform Expense                       | 8,400                                      |
| 532001              | Memberships & Subscriptions           | 870  |
| 532010              | Equipment Rental                      | 1,989                                      |
| 541000              | Building Repair & Maintenance         | 6,000                                      |
| 542005              | Safety Equipment                      | 5,000                                      |
| 544000              | Sign Maintenance                      | 3,375                                      |
| 544005              | Irrigation Systems                    | 33,750                                     |
| 551000              | Electric & Gas                        | 458,000                                    |
| 552000              | Water                                 | 488,000                                    |
| 581000              | Travel & Training                     | 13,279                                     |
| <b>Totals</b>       |                                       | <b>\$ 3,636,499</b>                        |

## PUBLIC WORKS/FACILITIES MAINTENANCE - #103036

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 274,272                                 |
| 511004              | Vacation Payoff                       | 1,665                                      |
| 511005              | Sick Leave Payoff                     | 4,610                                      |
| 511006              | Stipends                              | 4,950                                      |
| 511007              | Auto Allowance                        | 713  |
| 511008              | Uniform Allowance                     | 579  |
| 511009              | Bilingual Pay                         | 1,260                                      |
| 511100              | Salary & Wages (Part-Time)            | 19,031                                     |
| 512000              | Social Security                       | 18,290                                     |
| 512001              | Medicare                              | 4,278                                      |
| 512004              | Health Insurance                      | 57,834                                     |
| 512010              | PERS                                  | 23,545                                     |
| 512013              | EBAP                                  | 8,850                                      |
| 512021              | Deferred Compensation Retirement Plan | 5,584                                      |
| 521001              | Consulting Services                   | 40,000                                     |
| 521012              | Contract Maintenance Services         | 309,500                                    |
| 521023              | Uniform Rental & Maintenance Services | 4,000                                      |
| 531010              | Small Tools                           | 5,000                                      |
| 531020              | Uniform Expense                       | 1,125                                      |
| 532001              | Memberships & Subscriptions           | 650  |
| 532010              | Equipment Rental                      | 1,000                                      |
| 542005              | Safety Equipment                      | 2,060                                      |
| 551000              | Electric & Gas                        | 775,000                                    |
| 552000              | Water                                 | 50,000                                     |
| 581000              | Travel & Training                     | 2,608                                      |
| 581004              | Regulatory Certifications             | 14,540                                     |
| <b>Totals</b>       |                                       | <b>\$ 1,630,944</b>                        |



# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

# Development Services

## PURPOSE:

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

## SUMMARY OF SERVICES:

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

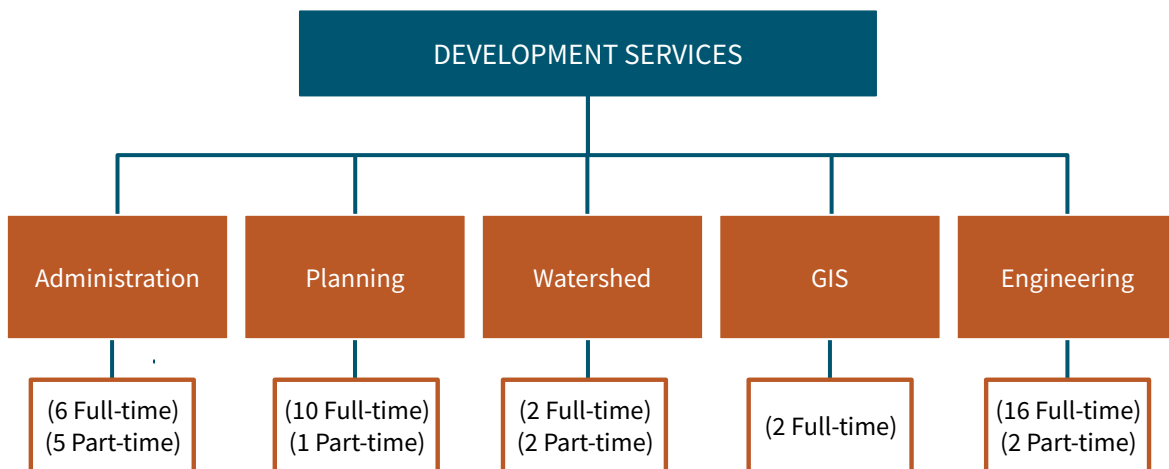
The planning division administers the City's General Plan and various zoning and environmental regulations by analyzing and recommending measures to protect existing resources and to ensure the orderly development of the community that will maintain a balance between the quality of life, the environment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

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

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

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

## DEPARTMENTAL STRUCTURE:



## DEVELOPMENT SERVICES - 1040XX

### Summary of Department Resources

| Budget Category                           | FY 2023-24 Actual   | FY 2024-25 Actual   | FY 2025-26 Projected | FY 2025-26 Budget<br>City Council Approved |
|---|---------------------|---------------------|----------------------|--|
| <b>EXPENDITURES</b>                       |                     |                     |                      |  |
| <b>Personnel Services</b>                 |                     |                     |                      |  |
| Salaries & Wages                          | \$ 3,616,818        | \$ 4,027,999        | \$ 3,706,664         | \$ 4,773,797                               |
| Health Benefits                           | 455,381             | 516,895             | 495,617              | 646,365                                    |
| Retirement Benefits                       | 370,291             | 333,510             | 307,959              | 389,438                                    |
| Other Personnel Expenses                  | 307,002             | 350,327             | 488,473              | 563,354                                    |
| <b>Personnel Services Subtotal</b>        | <b>4,749,492</b>    | <b>5,228,731</b>    | <b>4,998,713</b>     | <b>6,372,954</b>                           |
| <b>Operating Expenses</b>                 |                     |                     |                      |  |
| Contractual Services                      | 2,594,602           | 2,353,177           | 1,241,713            | 1,226,167                                  |
| Supplies & Services                       | 24,807              | 18,345              | 34,113               | 30,890                                     |
| Repair & Maintenance                      | 2,840               | 2,104               | 2,609                | 3,510                                      |
| Utilities                                 | -                   | -                   | -                    | -  |
| Capital Expenditures (Non CIP)            | -                   | -                   | 31,807               | -  |
| Debt Service                              | -                   | -                   | -                    | -  |
| Other Operating Expenses                  | 451,133             | 388,894             | 606,147              | 571,161                                    |
| <b>Operating Expenses Subtotal</b>        | <b>3,073,382</b>    | <b>2,762,520</b>    | <b>1,916,389</b>     | <b>1,831,728</b>                           |
| <b>TOTAL EXPENDITURES</b>                 | <b>7,822,874</b>    | <b>7,991,251</b>    | <b>6,915,102</b>     | <b>8,204,682</b>                           |
| <b>REVENUES</b>                           |                     |                     |                      |  |
| Taxes & Special Assessments               | -                   | -                   | -                    | -  |
| Licenses & Permits                        | 1,280,337           | 2,307,700           | 500,500              | 465,000                                    |
| Intergovernmental                         | 13,219              | 13,663              | 83,478               | -  |
| Charges for Services                      | 1,725,902           | 2,213,905           | 2,024,268            | 1,562,052                                  |
| Fines & Forfeitures                       | 81,250              | 46,200              | 1,300                | -  |
| Use of Money & Property                   | -                   | -                   | -                    | -  |
| Developer Fees                            | -                   | -                   | -                    | -  |
| Miscellaneous Revenues                    | 4,468               | 5,833               | -                    | -  |
| Other Financing Sources                   | -                   | -                   | -                    | -  |
| <b>TOTAL REVENUES</b>                     | <b>3,105,176</b>    | <b>4,587,301</b>    | <b>2,609,546</b>     | <b>2,027,052</b>                           |
| <b>NET GENERAL FUND COST*</b>             | <b>\$ 4,717,698</b> | <b>\$ 3,403,950</b> | <b>\$ 4,305,556</b>  | <b>\$ 6,177,630</b>                        |
| <b>Allocation of Full Time Positions:</b> |                     |                     |                      |  |
| Departmental - Development Services       |                     |                     |                      | 34.35                                      |
| Traffic Safety                            |                     |                     |                      | 0.50                                       |
| CFD 98-02                                 |                     |                     |                      | 1.00                                       |
| Successor Housing Agency                  |                     |                     |                      | 0.05                                       |
| Public Facilities Fees                    |                     |                     |                      | 0.10                                       |
| <b>AUTHORIZED FULL TIME POSITIONS</b>     |                     |                     |                      | <b>36.00</b>                               |

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

## DEVELOPMENT SERVICES/ADMINISTRATION - #104044

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 901,876                                 |
| 511001              | Overtime                              | 1,200                                      |
| 511004              | Vacation Payoff                       | 13,564                                     |
| 511005              | Sick Leave Payoff                     | 26,373                                     |
| 511006              | Stipends                              | 3,195                                      |
| 511007              | Auto Allowance                        | 4,277                                      |
| 511100              | Salary & Wages (Part-Time)            | 109,300                                    |
| 512000              | Social Security                       | 53,539                                     |
| 512001              | Medicare                              | 13,740                                     |
| 512004              | Health Insurance                      | 148,930                                    |
| 512010              | PERS                                  | 76,368                                     |
| 512013              | EBAP                                  | 20,700                                     |
| 512021              | Deferred Compensation Retirement Plan | 18,091                                     |
| 521001              | Consulting Services                   | 104,000                                    |
| 521002              | Other Contract Services               | 124,067                                    |
| 531000              | Office Supplies                       | 6,000                                      |
| 531010              | Small Tools                           | 3,400                                      |
| 532000              | Printing & Duplicating                | 2,500                                      |
| 532001              | Memberships & Subscriptions           | 1,200                                      |
| 532011              | Recording Fees                        | 7,000                                      |
| 581000              | Travel & Training                     | 7,670                                      |
| 581024              | Software                              | 29,000                                     |
| <b>Totals</b>       |                                       | \$ <b>1,675,990</b>                        |

## DEVELOPMENT SERVICES/WATERSHED PROGRAM MANAGEMENT - #104003

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 258,571                                 |
| 511001              | Overtime                              | 1,000                                      |
| 511004              | Vacation Payoff                       | 8,993                                      |
| 511005              | Sick Leave Payoff                     | 5,321                                      |
| 511009              | Bilingual Pay                         | 1,200                                      |
| 511100              | Salary & Wages (Part-Time)            | 29,000                                     |
| 512000              | Social Security                       | 16,800                                     |
| 512001              | Medicare                              | 3,929                                      |
| 512004              | Health Insurance                      | 33,332                                     |
| 512010              | PERS                                  | 21,271                                     |
| 512013              | EBAP                                  | 6,000                                      |
| 512021              | Deferred Compensation Retirement Plan | 5,195                                      |
| 521001              | Consulting Services                   | 270,800                                    |
| 521002              | Other Contract Services               | 41,000                                     |
| 531010              | Small Tools                           | 925  |
| 531020              | Uniform Expense                       | 275  |
| 581000              | Travel & Training                     | 7,730                                      |
| 581011              | Recycling Expenditures                | 13,478                                     |
| 581028              | NPDES Programs                        | 452,937                                    |
| <b>Totals</b>       |                                       | \$ <b>1,177,757</b>                        |

## DEVELOPMENT SERVICES/PLANNING - #104041

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 1,220,979                               |
| 511001              | Overtime                              | 627  |
| 511004              | Vacation Payoff                       | 25,163                                     |
| 511005              | Sick Leave Payoff                     | 3,156                                      |
| 511006              | Stipends                              | 3,575                                      |
| 511007              | Auto Allowance                        | 9,504                                      |
| 511009              | Bilingual Pay                         | 3,600                                      |
| 512000              | Social Security                       | 77,270                                     |
| 512001              | Medicare                              | 18,694                                     |
| 512004              | Health Insurance                      | 132,875                                    |
| 512010              | PERS                                  | 100,926                                    |
| 512013              | EBAP                                  | 27,000                                     |
| 512021              | Deferred Compensation Retirement Plan | 24,563                                     |
| 521001              | Consulting Services                   | 124,800                                    |
| 521017              | Commissioner Services                 | 16,150                                     |
| 521019              | Environmental Permit Filing Fee       | 250  |
| 532001              | Memberships & Subscriptions           | 2,700                                      |
| 581000              | Travel & Training                     | 24,921                                     |
|                     | <b>Totals</b>                         | \$ <b>1,816,753</b>                        |

## DEVELOPMENT SERVICES/ENGINEERING - LAND DEVELOPMENT- #104043

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget     |                  |
|---------------------|---------------------------------------|-----------------------|------------------|
|                     |                                       | City Council Approved |                  |
| 511000              | Salary & Wages (Full-Time)            | \$                    | 1,224,276        |
| 511001              | Overtime                              |                       | 3,400            |
| 511004              | Vacation Payoff                       |                       | 20,737           |
| 511005              | Sick Leave Payoff                     |                       | 30,321           |
| 511006              | Stipends                              |                       | 4,623            |
| 511007              | Auto Allowance                        |                       | 4,514            |
| 511008              | Uniform Allowance                     |                       | 275              |
| 511009              | Bilingual Pay                         |                       | 1,200            |
| 511100              | Salary & Wages (Part-Time)            |                       | 47,920           |
| 512000              | Social Security                       |                       | 74,158           |
| 512001              | Medicare                              |                       | 18,580           |
| 512004              | Health Insurance                      |                       | 146,893          |
| 512010              | PERS                                  |                       | 99,479           |
| 512013              | EBAP                                  |                       | 23,850           |
| 512015              | RHS                                   |                       | 3,330            |
| 512021              | Deferred Compensation Retirement Plan |                       | 24,564           |
| 521001              | Consulting Services                   |                       | 436,500          |
| 532001              | Memberships & Subscriptions           |                       | 2,220            |
| 542005              | Safety Equipment                      |                       | 1,480            |
| 581000              | Travel & Training                     |                       | 14,895           |
|                     | <b>Totals</b>                         | \$                    | <b>2,183,215</b> |

## DEVELOPMENT SERVICES/TRAFFIC ENGINEERING - #104045

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget     |                |
|---------------------|---------------------------------------|-----------------------|----------------|
|                     |                                       | City Council Approved |                |
| 511000              | Salary & Wages (Full-Time)            | \$                    | 226,655        |
| 511006              | Stipends                              |                       | 845            |
| 512000              | Social Security                       |                       | 14,118         |
| 512001              | Medicare                              |                       | 3,430          |
| 512004              | Health Insurance                      |                       | 21,736         |
| 512010              | PERS                                  |                       | 18,590         |
| 512013              | EBAP                                  |                       | 4,500          |
| 512021              | Deferred Compensation Retirement Plan |                       | 4,550          |
| 521001              | Consulting Services                   |                       | 40,000         |
| 521017              | Commissioner Services                 |                       | 3,600          |
| 532001              | Memberships & Subscriptions           |                       | 1,560          |
| 542005              | Safety Equipment                      |                       | 550            |
| 581000              | Travel & Training                     |                       | 6,000          |
| 581024              | Software                              |                       | 700            |
| <b>Totals</b>       |                                       | <b>\$</b>             | <b>346,834</b> |

## DEVELOPMENT SERVICES/CIP & CONSTRUCTION ENGINEERING- #104046

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget     |                  |
|---------------------|---------------------------------------|-----------------------|------------------|
|                     |                                       | City Council Approved |                  |
| 511000              | Salary & Wages (Full-Time)            | \$                    | 566,855          |
| 511001              | Overtime                              |                       | 3,240            |
| 511006              | Stipends                              |                       | 4,637            |
| 511008              | Uniform Allowance                     |                       | 825              |
| 511009              | Bilingual Pay                         |                       | 3,000            |
| 512000              | Social Security                       |                       | 54,728           |
| 512001              | Medicare                              |                       | 13,207           |
| 512004              | Health Insurance                      |                       | 162,599          |
| 512010              | PERS                                  |                       | 72,804           |
| 512013              | EBAP                                  |                       | 18,000           |
| 512015              | RHS                                   |                       | 3,330            |
| 512021              | Deferred Compensation Retirement Plan |                       | 17,488           |
| 521001              | Consulting Services                   |                       | 65,000           |
| 531010              | Small Tools                           |                       | 1,100            |
| 531020              | Uniform Expense                       |                       | 570              |
| 532001              | Memberships & Subscriptions           |                       | 1,440            |
| 542005              | Safety Equipment                      |                       | 1,480            |
| 581000              | Travel & Training                     |                       | 13,830           |
|                     | <b>Totals</b>                         | \$                    | <b>1,004,133</b> |

## PUBLIC SAFETY FUNCTION

### Budget Summary

| Budget Category                          | FY 2023-24 Actual      | FY 2024-25 Actual      | FY 2025-26 Projected   | FY 2026-27 Budget<br>City Council Approved |
|--|------------------------|------------------------|------------------------|--|
| <b>REVENUES</b>                          |                        |                        |                        |  |
| Taxes & Special Assessments              | \$ 19,136,870          | \$ 20,187,302          | \$ 21,065,373          | \$ 21,523,882                              |
| Licenses & Permits                       | 10,756                 | 15,412                 | 1,437,900              | 1,477,000                                  |
| Intergovernmental                        | 970,496                | 1,298,558              | 860,578                | 680,000                                    |
| Charges for Services                     | 6,898,111              | 8,398,557              | 9,649,200              | 9,543,200                                  |
| Fines & Forfeitures                      | -                      | -                      | 50,000                 | 60,000                                     |
| Developer Fees                           | 13,627                 | 2,395                  | 10,000                 | 10,000                                     |
| Miscellaneous Revenues                   | 13,551                 | 36,859                 | 24,000                 | 24,500                                     |
| <b>TOTAL REVENUES</b>                    | <b>27,043,411</b>      | <b>29,939,083</b>      | <b>33,097,051</b>      | <b>33,318,582</b>                          |
| <b>OPERATING EXPENDITURES</b>            |                        |                        |                        |  |
| Salaries & Wages                         | 13,600,792             | 15,392,275             | 18,534,486             | 16,323,454                                 |
| Health Benefits                          | 1,646,754              | 1,718,440              | 1,987,946              | 2,290,119                                  |
| Retirement Benefits                      | 2,084,224              | 2,087,788              | 2,433,168              | 2,440,677                                  |
| Other Personnel Expenses                 | 509,606                | 544,245                | 799,203                | 883,463                                    |
| Contractual Services                     | 25,336,557             | 25,458,088             | 27,637,785             | 27,586,621                                 |
| Supplies & Services                      | 335,250                | 346,697                | 139,128                | 150,057                                    |
| Repair & Maintenance                     | 447,735                | 390,274                | 253,448                | 227,456                                    |
| Utilities                                | 51,904                 | 62,283                 | 105,261                | 74,903                                     |
| Capital Expenditures (Non CIP)           | 14,887                 | 9,383                  | 72,170                 | 10,300                                     |
| Other Operating Expenses                 | 254,329                | 266,897                | 287,925                | 257,115                                    |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>44,282,038</b>      | <b>46,276,370</b>      | <b>52,250,520</b>      | <b>50,244,165</b>                          |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>\$ (17,238,627)</b> | <b>\$ (16,337,287)</b> | <b>\$ (19,153,469)</b> | <b>\$ (16,925,583)</b>                     |



# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

# Fire

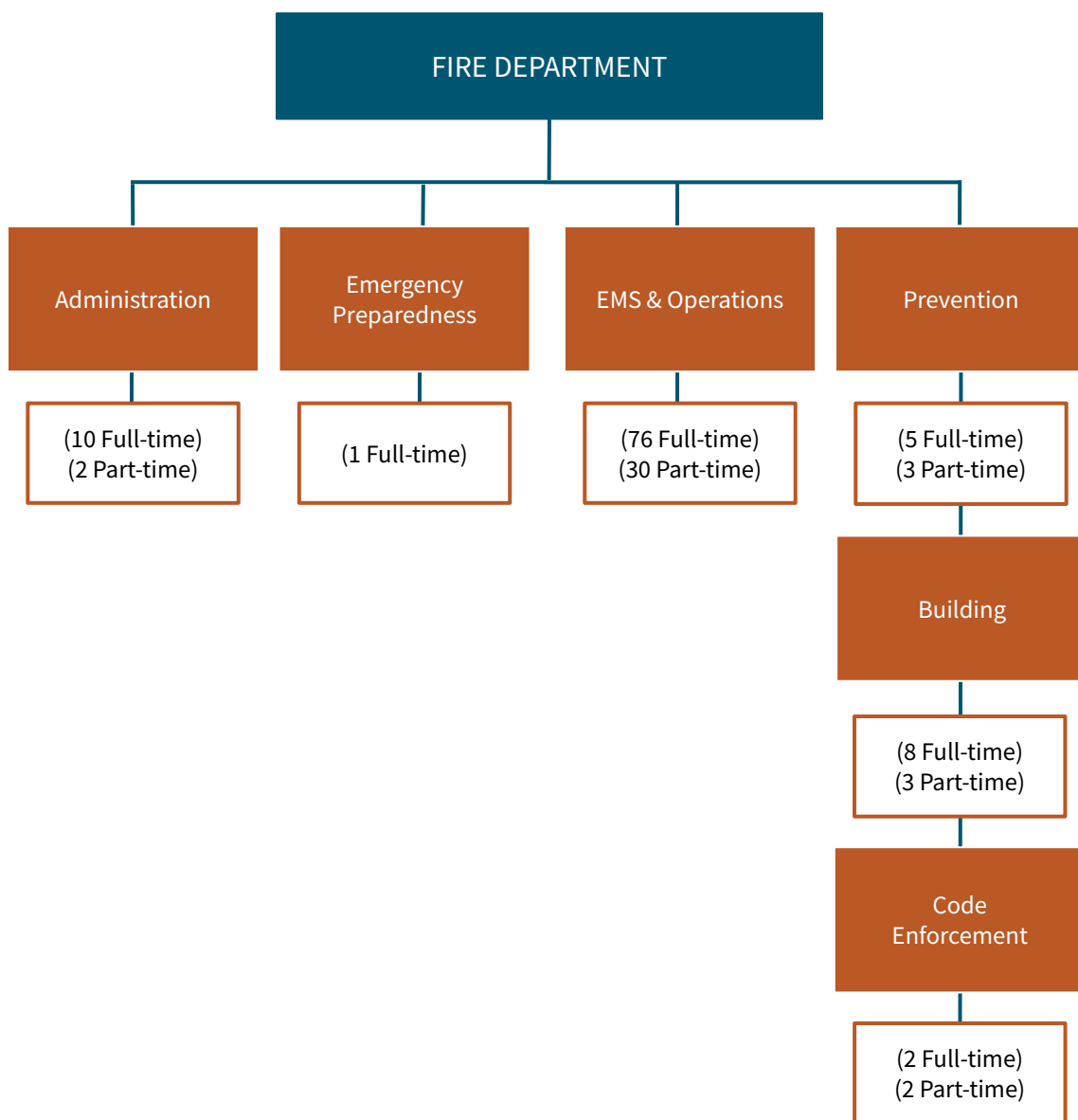
## PURPOSE:

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

## SUMMARY OF SERVICES:

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

## DEPARTMENTAL STRUCTURE



## FIRE - #1050XX

### Summary of Department Resources

| Budget Category                           | FY 2023-24 Actual     | FY 2024-25 Actual     | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|---|-----------------------|-----------------------|----------------------|--|
| <b>EXPENDITURES</b>                       |                       |                       |                      |  |
| <b>Personnel Services</b>                 |                       |                       |                      |  |
| Salaries & Wages                          | \$ 13,600,792         | \$ 15,392,275         | \$ 18,534,486        | \$ 16,323,454                              |
| Health Benefits                           | 1,646,754             | 1,718,440             | 1,987,946            | 2,290,119                                  |
| Retirement Benefits                       | 2,084,224             | 2,087,788             | 2,433,168            | 2,440,677                                  |
| Other Personnel Expenses                  | 509,606               | 544,245               | 799,203              | 883,463                                    |
| <b>Personnel Services Subtotal</b>        | <b>17,841,376</b>     | <b>19,742,748</b>     | <b>23,754,803</b>    | <b>21,937,713</b>                          |
| <b>Operating Expenses</b>                 |                       |                       |                      |  |
| Contractual Services                      | 2,020,143             | 1,298,196             | 2,619,285            | 2,593,021                                  |
| Supplies & Services                       | 335,250               | 346,697               | 139,128              | 150,057                                    |
| Repair & Maintenance                      | 407,265               | 348,502               | 209,448              | 183,456                                    |
| Utilities                                 | 51,904                | 62,283                | 105,261              | 74,903                                     |
| Capital Expenditures (Non CIP)            | 14,887                | 8,338                 | 72,170               | 10,300                                     |
| Debt Service                              | -                     | -                     | -                    | -  |
| Other Operating Expenses                  | 250,700               | 258,811               | 267,925              | 237,115                                    |
| <b>Operating Expenses Subtotal</b>        | <b>3,080,149</b>      | <b>2,322,827</b>      | <b>3,413,217</b>     | <b>3,248,852</b>                           |
| <b>TOTAL EXPENDITURES</b>                 | <b>20,921,525</b>     | <b>22,065,575</b>     | <b>27,168,020</b>    | <b>25,186,565</b>                          |
| <b>REVENUES</b>                           |                       |                       |                      |  |
| Taxes & Special Assessments               | 15,422,750            | 16,299,024            | 17,041,373           | 17,374,882                                 |
| Licenses & Permits                        | 2,915                 | 3,175                 | 1,415,900            | 1,457,000                                  |
| Intergovernmental                         | 691,504               | 974,250               | 520,578              | 350,000                                    |
| Charges for Services                      | 6,320,175             | 7,851,288             | 9,099,200            | 8,993,200                                  |
| Fines & Forfeitures                       | -                     | -                     | 50,000               | 60,000                                     |
| Use of Money & Property                   | -                     | -                     | -                    | -  |
| Developer Fees                            | 13,627                | 2,395                 | 10,000               | 10,000                                     |
| Miscellaneous Revenues                    | 13,551                | 36,859                | 24,000               | 24,500                                     |
| Other Financing Sources                   | -                     | -                     | -                    | -  |
| <b>TOTAL REVENUES</b>                     | <b>22,464,522</b>     | <b>25,166,991</b>     | <b>28,161,051</b>    | <b>28,269,582</b>                          |
| <b>NET GENERAL FUND COST*</b>             | <b>\$ (1,542,997)</b> | <b>\$ (3,101,416)</b> | <b>\$ (993,031)</b>  | <b>\$ (3,083,017)</b>                      |
| <b>Allocation of Full Time Positions:</b> |                       |                       |                      |  |
| Departmental - Fire                       |                       |                       |                      | 101.80                                     |
| CFD 98-02                                 |                       |                       |                      | 0.10                                       |
| Successor Housing Agency                  |                       |                       |                      | 0.10                                       |
| <b>AUTHORIZED FULL TIME POSITIONS</b>     |                       |                       |                      | <b>102.00</b>                              |

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

**FIRE/BUILDING - #105052****Expenditure Detail**

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 1,074,878                               |
| 511001              | Overtime                              | 3,000                                      |
| 511004              | Vacation Payoff                       | 2,268                                      |
| 511005              | Sick Leave Payoff                     | 7,727                                      |
| 511006              | Stipends                              | 6,373                                      |
| 511008              | Uniform Allowance                     | 1,125                                      |
| 511009              | Bilingual Pay                         | 7,050                                      |
| 511100              | Salary & Wages (Part-Time)            | 110,000                                    |
| 512000              | Social Security                       | 67,538                                     |
| 512001              | Medicare                              | 16,491                                     |
| 512004              | Health Insurance                      | 258,401                                    |
| 512010              | PERS                                  | 89,004                                     |
| 512011              | PERS-Fire                             | 9,006                                      |
| 512013              | EBAP                                  | 30,300                                     |
| 512021              | Deferred Compensation Retirement Plan | 20,761                                     |
| 521002              | Other Contract Services               | 1,192,000                                  |
| 531000              | Office Supplies                       | 1,000                                      |
| 531001              | Computer Supplies                     | 1,000                                      |
| 531010              | Small Tools                           | 1,500                                      |
| 531020              | Uniform Expense                       | 4,900                                      |
| 532000              | Printing & Duplicating                | 600  |
| 532001              | Memberships & Subscriptions           | 5,500                                      |
| 581000              | Travel & Training                     | 9,000                                      |
|                     | <b>Totals</b>                         | \$ <b>2,919,422</b>                        |

## FIRE/ADMINISTRATION - #105053

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 1,701,295                               |
| 511004              | Vacation Payoff                       | 10,350                                     |
| 511005              | Sick Leave Payoff                     | 55,925                                     |
| 511006              | Stipends                              | 83,368                                     |
| 511008              | Uniform Allowance                     | 9,900                                      |
| 511009              | Bilingual Pay                         | 1,080                                      |
| 511100              | Salary & Wages (Part-Time)            | 24,000                                     |
| 512000              | Social Security                       | 13,309                                     |
| 512001              | Medicare                              | 26,466                                     |
| 512004              | Health Insurance                      | 221,430                                    |
| 512010              | PERS                                  | 17,052                                     |
| 512011              | PERS-Fire                             | 371,444                                    |
| 512013              | EBAP                                  | 25,500                                     |
| 512021              | Deferred Compensation Retirement Plan | 4,097                                      |
| 521002              | Other Contract Services               | 4,400                                      |
| 531000              | Office Supplies                       | 4,700                                      |
| 531001              | Computer Supplies                     | 2,000                                      |
| 531017              | Expendable Materials                  | 4,500                                      |
| 532000              | Printing & Duplicating                | 2,200                                      |
| 532001              | Memberships & Subscriptions           | 2,383                                      |
| 553000              | Telephone                             | 5,706                                      |
| 581000              | Travel & Training                     | 30,580                                     |
| 581002              | Manager's Discretionary               | 2,100                                      |
| 581003              | Licenses & Certificates               | 140  |
| 581035              | Volunteer Services                    | 3,605                                      |
| 581047              | Recruitment Activities                | 34,800                                     |
| <b>Totals</b>       |                                       | <b>\$ 2,662,330</b>                        |

## FIRE/EMERGENCY PREPAREDNESS - #105054

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |                |
|---------------------|---------------------------------------|--|----------------|
| 511000              | Salary & Wages (Full-Time)            | \$   | 156,607        |
| 511006              | Stipends                              |  | 1,566          |
| 512000              | Social Security                       |  | 10,189         |
| 512001              | Medicare                              |  | 2,383          |
| 512004              | Health Insurance                      |  | 24,629         |
| 512010              | PERS                                  |  | 13,666         |
| 512013              | EBAP                                  |  | 3,000          |
| 512021              | Deferred Compensation Retirement Plan |  | 3,163          |
| 521002              | Other Contract Services               |  | 5,500          |
| 531000              | Office Supplies                       |  | 550            |
| 531001              | Computer Supplies                     |  | 793            |
| 531017              | Expendable Materials                  |  | 1,844          |
| 532001              | Memberships & Subscriptions           |  | 362            |
| 553000              | Telephone                             |  | 11,185         |
| 581000              | Travel & Training                     |  | 2,400          |
| <b>Totals</b>       |                                       | \$   | <b>237,837</b> |

## FIRE/EMERGENCY MEDICAL SERVICES - #105055

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 3,030,341                               |
| 511004              | Vacation Payoff                       | 2,371                                      |
| 511005              | Sick Leave Payoff                     | 18,926                                     |
| 511006              | Stipends                              | 78,556                                     |
| 511008              | Uniform Allowance                     | 28,450                                     |
| 511009              | Bilingual Pay                         | 8,640                                      |
| 511100              | Salary & Wages (Part-Time)            | 444,000                                    |
| 512000              | Social Security                       | 95,236                                     |
| 512001              | Medicare                              | 47,248                                     |
| 512004              | Health Insurance                      | 520,045                                    |
| 512010              | PERS                                  | 129,004                                    |
| 512011              | PERS-Fire                             | 254,835                                    |
| 512013              | EBAP                                  | 87,300                                     |
| 512016              | RHS-Fire                              | 14,266                                     |
| 512021              | Deferred Compensation Retirement Plan | 29,009                                     |
| 521010              | Central Dispatch Services             | 76,679                                     |
| 531011              | Medical Supplies                      | 28,600                                     |
| 531017              | Expendable Materials                  | 2,725                                      |
| 531020              | Uniform Expense                       | 12,000                                     |
| 532001              | Memberships & Subscriptions           | 375  |
| 544006              | RCS-800 MHz System                    | 15,006                                     |
| 553000              | Telephone                             | 18,472                                     |
| 561000              | Capital Equipment                     | 10,300                                     |
| 581000              | Travel & Training                     | 8,490                                      |
| 581003              | Licenses & Certificates               | 19,909                                     |
| <b>Totals</b>       |                                       | <b>\$ 4,980,783</b>                        |

## FIRE/OPERATIONS - #105056

### Expenditure Detail

| Account Number/Name |                            | FY 2026-27 Budget<br>City Council Approved |
|---------------------|----------------------------|--|
| 511000              | Salary & Wages (Full-Time) | \$ 7,013,776                               |
| 511001              | Overtime                   | 900,000                                    |
| 511004              | Vacation Payoff            | 48,527                                     |
| 511005              | Sick Leave Payoff          | 176,687                                    |
| 511006              | Stipends                   | 509,326                                    |
| 511008              | Uniform Allowance          | 78,650                                     |
| 511009              | Bilingual Pay              | 2,880                                      |
| 512001              | Medicare                   | 112,372                                    |
| 512004              | Health Insurance           | 1,183,689                                  |
| 512011              | PERS-Fire                  | 1,484,333                                  |
| 512013              | EBAP                       | 145,200                                    |
| 512016              | RHS-Fire                   | 66,839                                     |
| 521002              | Other Contract Services    | 185,000                                    |
| 521006              | Administrative Fees        | 6,500                                      |
| 521010              | Central Dispatch Services  | 1,106,717                                  |
| 531000              | Office Supplies            | 2,000                                      |
| 531001              | Computer Supplies          | 500  |
| 531004              | Janitorial Services        | 10,492                                     |
| 531005              | Fuel & Lubricants          | 8,000                                      |
| 531010              | Small Tools                | 3,100                                      |
| 531017              | Expendable Materials       | 24,460                                     |
| 532009              | Mapping                    | 2,060                                      |
| 532020              | Tactical Medic Response    | 6,500                                      |
| 541001              | Fire Stations & Facilities | 21,713                                     |
| 542001              | Small Equipment Repair     | 17,286                                     |
| 542005              | Safety Equipment           | 20,197                                     |
| 542006              | Radio Equipment Repair     | 12,467                                     |
| 542007              | Fire Equipment             | 22,324                                     |
| 544006              | RCS-800 MHz System         | 54,370                                     |
| 544007              | Breathing Apparatus        | 20,093                                     |
| 553000              | Telephone                  | 24,626                                     |
| 581000              | Travel & Training          | 114,425                                    |
|                     | <b>Totals</b>              | <b>\$ 13,385,109</b>                       |

## FIRE/PREVENTION - #105057

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 629,242                                 |
| 511004              | Vacation Payoff                       | 4,167                                      |
| 511005              | Sick Leave Payoff                     | 12,051                                     |
| 511006              | Stipends                              | 6,857                                      |
| 511008              | Uniform Allowance                     | 3,495                                      |
| 511100              | Salary & Wages (Part-Time)            | 70,000                                     |
| 512000              | Social Security                       | 29,913                                     |
| 512001              | Medicare                              | 9,603                                      |
| 512004              | Health Insurance                      | 81,925                                     |
| 512010              | PERS                                  | 38,561                                     |
| 512011              | PERS-Fire                             | 33,772                                     |
| 512013              | EBAP                                  | 14,100                                     |
| 512021              | Deferred Compensation Retirement Plan | 9,180                                      |
| 521002              | Other Contract Services               | 16,225                                     |
| 531017              | Expendable Materials                  | 10,408                                     |
| 532001              | Memberships & Subscriptions           | 5,005                                      |
| 553000              | Telephone                             | 14,914                                     |
| 581000              | Travel & Training                     | 6,516                                      |
| 581046              | Community & Media Relations           | 5,150                                      |
| <b>Totals</b>       |                                       | <b>\$ 1,001,084</b>                        |



# Law Enforcement

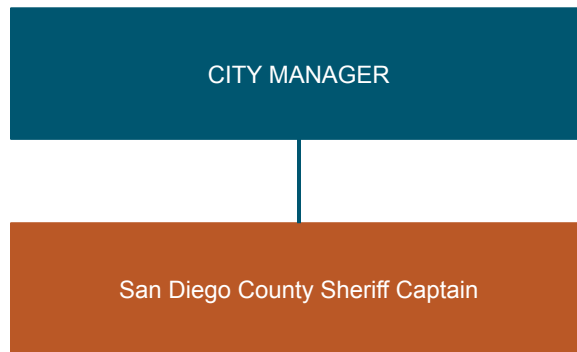
## PURPOSE:

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

## SUMMARY OF SERVICES:

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

## DEPARTMENTAL STRUCTURE:



## LAW ENFORCEMENT - #105252

### Summary of Department Resources

| Budget Category                           | FY 2023-24 Actual    | FY 2024-25 Actual    | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|---|----------------------|----------------------|----------------------|--|
| <b>EXPENDITURES</b>                       |                      |                      |                      |  |
| <b>Personnel Services</b>                 |                      |                      |                      |  |
| Salaries & Wages                          | \$ -                 | \$ -                 | \$ -                 | \$ -                                       |
| Health Benefits                           | -                    | -                    | -                    | -  |
| Retirement Benefits                       | -                    | -                    | -                    | -  |
| Other Personnel Expenses                  | -                    | -                    | -                    | -  |
| <b>Personnel Services Subtotal</b>        | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>                                   |
| <b>Operating Expenses</b>                 |                      |                      |                      |  |
| Contractual Services                      | 23,316,414           | 24,159,892           | 25,018,500           | 24,993,600                                 |
| Supplies & Services                       | -                    | -                    | -                    | -  |
| Repair & Maintenance                      | 40,470               | 41,772               | 44,000               | 44,000                                     |
| Utilities                                 | -                    | -                    | -                    | -  |
| Capital Expenditures (Non CIP)            | -                    | 1,045                | -                    | -  |
| Debt Service                              | -                    | -                    | -                    | -  |
| Other Operating Expenses                  | 3,629                | 8,086                | 20,000               | 20,000                                     |
| <b>Operating Expenses Subtotal</b>        | <b>23,360,513</b>    | <b>24,210,795</b>    | <b>25,082,500</b>    | <b>25,057,600</b>                          |
| <b>TOTAL EXPENDITURES</b>                 | <b>23,360,513</b>    | <b>24,210,795</b>    | <b>25,082,500</b>    | <b>25,057,600</b>                          |
| <b>REVENUES</b>                           |                      |                      |                      |  |
| Taxes & Special Assessments               | 3,714,120            | 3,888,278            | 4,024,000            | 4,149,000                                  |
| Licenses & Permits                        | 7,841                | 12,237               | 22,000               | 20,000                                     |
| Intergovernmental                         | 278,992              | 324,308              | 340,000              | 330,000                                    |
| Charges for Services                      | 577,936              | 547,269              | 550,000              | 550,000                                    |
| Fines & Forfeitures                       | -                    | -                    | -                    | -  |
| Use of Money & Property                   | -                    | -                    | -                    | -  |
| Developer Fees                            | -                    | -                    | -                    | -  |
| Miscellaneous Revenues                    | -                    | -                    | -                    | -  |
| Other Financing Sources                   | -                    | -                    | -                    | -  |
| <b>TOTAL REVENUES</b>                     | <b>4,578,889</b>     | <b>4,772,092</b>     | <b>4,936,000</b>     | <b>5,049,000</b>                           |
| <b>NET GENERAL FUND COST</b>              | <b>\$ 18,781,624</b> | <b>\$ 19,438,703</b> | <b>\$ 20,146,500</b> | <b>\$ 20,008,600</b>                       |
| <b>Allocation of Full Time Positions:</b> |                      |                      |                      |  |
| Departmental - Law Enforcement            | -                    | -                    | -                    | -  |
| <b>AUTHORIZED FULL TIME POSITIONS</b>     | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>                                   |

# LAW ENFORCEMENT - #105252

## Expenditure Detail

| Account Number/Name |                            | FY 2026-27 Budget<br>City Council Approved |                   |
|---------------------|----------------------------|--|-------------------|
| 521002              | Other Contract Services    | \$   | 100,000           |
| 521006              | Administrative Fees        |  | 6,500             |
| 521011              | Law Enforcement Services   |  | 24,887,100        |
| 544006              | RCS-800 MHz System         |  | 44,000            |
| 581014              | Crime Awareness/Prevention |  | 20,000            |
| <b>Totals</b>       |                            | \$   | <b>25,057,600</b> |



# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

# Parks and Recreation

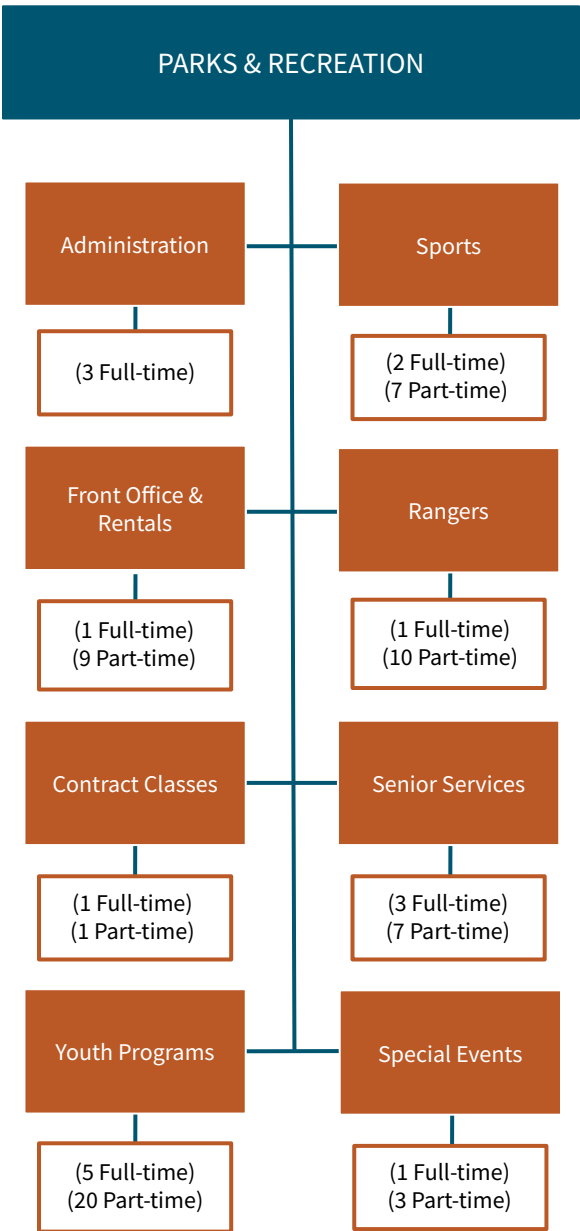
**PURPOSE:**

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

**SUMMARY OF SERVICES:**

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

**DEPARTMENTAL STRUCTURE:**



## PARKS AND RECREATION - #106161

### Summary of Department Resources

| Budget Category                           | FY 2023-24 Actual   | FY 2024-25 Actual   | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|---|---------------------|---------------------|----------------------|--|
| <b>EXPENDITURES</b>                       |                     |                     |                      |  |
| <b>Personnel Services</b>                 |                     |                     |                      |  |
| Salaries & Wages                          | \$ 2,659,941        | \$ 2,391,132        | \$ 2,393,593         | \$ 2,756,192                               |
| Health Benefits                           | 265,797             | 275,359             | 286,610              | 340,131                                    |
| Retirement Benefits                       | 179,482             | 148,283             | 156,569              | 171,012                                    |
| Other Personnel Expenses                  | 141,326             | 144,999             | 180,197              | 219,683                                    |
| <b>Personnel Services Subtotal</b>        | <b>3,246,546</b>    | <b>2,959,773</b>    | <b>3,016,969</b>     | <b>3,487,018</b>                           |
| <b>Operating Expenses</b>                 |                     |                     |                      |  |
| Contractual Services                      | 1,071,276           | 993,799             | 1,603,462            | 1,664,530                                  |
| Supplies & Services                       | 257,919             | 263,347             | 304,517              | 290,030                                    |
| Repair & Maintenance                      | 11,079              | 4,051               | 3,900                | 6,100                                      |
| Utilities                                 | 2,974               | 4,917               | 5,500                | 5,000                                      |
| Capital Expenditures (Non CIP)            | 7,483               | 129                 | -                    | -  |
| Debt Service                              | -                   | -                   | -                    | -  |
| Other Operating Expenses                  | 28,482              | 24,722              | 24,820               | 23,980                                     |
| <b>Operating Expenses Subtotal</b>        | <b>1,379,212</b>    | <b>1,290,965</b>    | <b>1,942,199</b>     | <b>1,989,640</b>                           |
| <b>TOTAL EXPENDITURES</b>                 | <b>4,625,758</b>    | <b>4,250,738</b>    | <b>4,959,168</b>     | <b>5,476,658</b>                           |
| <b>REVENUES</b>                           |                     |                     |                      |  |
| Taxes & Special Assessments               | -                   | -                   | -                    | -  |
| Licenses & Permits                        | -                   | -                   | -                    | -  |
| Intergovernmental                         | 12,200              | 17,000              | 5,000                | -  |
| Charges for Services                      | 2,846,751           | 2,888,773           | 2,843,818            | 3,105,376                                  |
| Fines & Forfeitures                       | -                   | -                   | -                    | -  |
| Use of Money & Property                   | -                   | -                   | -                    | -  |
| Developer Fees                            | -                   | -                   | -                    | -  |
| Miscellaneous Revenues                    | 231,659             | 189,852             | 151,079              | 161,200                                    |
| Other Financing Sources                   | -                   | -                   | -                    | -  |
| <b>TOTAL REVENUES</b>                     | <b>3,090,610</b>    | <b>3,095,625</b>    | <b>2,999,897</b>     | <b>3,266,576</b>                           |
| <b>NET GENERAL FUND COST</b>              | <b>\$ 1,535,148</b> | <b>\$ 1,155,113</b> | <b>\$ 1,959,271</b>  | <b>\$ 2,210,082</b>                        |
| <b>Allocation of Full Time Positions:</b> |                     |                     |                      |  |
| Departmental - Parks And Recreation       |                     |                     |                      | 16.49                                      |
| CFD 98-02                                 |                     |                     |                      | 0.51                                       |
| <b>AUTHORIZED FULL TIME POSITIONS</b>     |                     |                     |                      | <b>17.00</b>                               |

## PARKS AND RECREATION - #106161

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 1,635,204                               |
| 511001              | Overtime                              | 23,620                                     |
| 511004              | Vacation Payoff                       | 19,697                                     |
| 511005              | Sick Leave Payoff                     | 30,311                                     |
| 511006              | Stipends                              | 7,371                                      |
| 511007              | Auto Allowance                        | 4,704                                      |
| 511008              | Uniform Allowance                     | 275  |
| 511009              | Bilingual Pay                         | 11,701                                     |
| 511100              | Salary & Wages (Part-Time)            | 1,023,309                                  |
| 512000              | Social Security                       | 103,976                                    |
| 512001              | Medicare                              | 25,165                                     |
| 512004              | Health Insurance                      | 340,131                                    |
| 512010              | PERS                                  | 151,012                                    |
| 512012              | PARS                                  | 20,000                                     |
| 512013              | EBAP                                  | 49,470                                     |
| 512015              | RHS                                   | 8,112                                      |
| 512021              | Deferred Compensation Retirement Plan | 32,960                                     |
| 521002              | Other Contract Services               | 1,654,130                                  |
| 521003              | Insurance/Liability                   | 5,000                                      |
| 521017              | Commissioner Services                 | 5,400                                      |
| 531000              | Office Supplies                       | 18,600                                     |
| 531014              | Sport Supplies                        | 44,000                                     |
| 531015              | Special Event Supplies                | 41,000                                     |
| 531016              | Program Supplies                      | 72,110                                     |
| 531020              | Uniform Expense                       | 17,770                                     |
| 532000              | Printing & Duplicating                | 3,000                                      |
| 532001              | Memberships & Subscriptions           | 9,950                                      |
| 532013              | Promotional Services                  | 5,600                                      |
| 532017              | Taxi Vouchers                         | 78,000                                     |
| 541000              | Building Repair & Maintenance         | 6,100                                      |
| 551000              | Electric & Gas                        | 5,000                                      |
| 571003              | Coop Agreement Expense                | 2,000                                      |
| 581000              | Travel & Training                     | 16,565                                     |
| 581040              | Permit Fees                           | 5,415                                      |
| <b>Totals</b>       |                                       | <b>\$ 5,476,658</b>                        |



# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

**SAN MARCOS**

DISCOVER LIFE'S POSSIBILITIES

# Other Restricted Funds





# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

# Gas Tax Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual   | FY 2024-25 Actual   | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|--|---------------------|---------------------|----------------------|--|
| <b>REVENUES</b>                          |                     |                     |                      |  |
| Taxes & Special Assessments              | \$ -                | \$ -                | \$ -                 | \$ -                                       |
| Licenses & Permits                       | -                   | -                   | -                    | -  |
| Intergovernmental                        | 2,597,519           | 2,710,630           | 2,776,458            | 2,672,128                                  |
| Charges for Services                     | -                   | -                   | -                    | -  |
| Fines & Forfeitures                      | -                   | -                   | -                    | -  |
| Use of Money & Property                  | 213,194             | 377,398             | 300,000              | 250,000                                    |
| Developer Fees                           | -                   | -                   | -                    | -  |
| Miscellaneous Revenues                   | -                   | -                   | -                    | -  |
| Other Financing Sources                  | -                   | -                   | -                    | -  |
| <b>TOTAL REVENUES</b>                    | <b>2,810,713</b>    | <b>3,088,028</b>    | <b>3,076,458</b>     | <b>2,922,128</b>                           |
| <b>OPERATING EXPENDITURES</b>            |                     |                     |                      |  |
| Salaries & Wages                         | 1,519               | -                   | -                    | -  |
| Health Benefits                          | 188                 | -                   | -                    | -  |
| Retirement Benefits                      | 176                 | -                   | -                    | -  |
| Other Personnel Expenses                 | 154                 | -                   | -                    | -  |
| Contractual Services                     | 66,498              | 37,511              | 91,539               | 105,000                                    |
| Supplies & Services                      | 240,871             | 158,367             | 215,000              | 185,000                                    |
| Repair & Maintenance                     | 69,235              | 47,463              | 50,000               | 50,000                                     |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>378,641</b>      | <b>243,341</b>      | <b>356,539</b>       | <b>340,000</b>                             |
| <b>CIP PROJECT EXPENDITURES</b>          | <b>139,018</b>      | <b>1,564,581</b>    | <b>1,400,000</b>     | <b>-</b>                                   |
| <b>TOTAL EXPENDITURES</b>                | <b>517,659</b>      | <b>1,807,922</b>    | <b>1,756,539</b>     | <b>340,000</b>                             |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>2,293,054</b>    | <b>1,280,106</b>    | <b>1,319,919</b>     | <b>2,582,128</b>                           |
| <b>FUND BALANCE</b>                      |                     |                     |                      |  |
| Beginning Balance - July 1               | 4,639,800           | 6,932,854           | 8,212,960            | 9,532,879                                  |
| Revenue Over/(Under) Expenditures        | 2,293,054           | 1,280,106           | 1,319,919            | 2,582,128                                  |
| <b>Ending Balance - June 30</b>          | <b>6,932,854</b>    | <b>8,212,960</b>    | <b>9,532,879</b>     | <b>12,115,007</b>                          |
| <b>RESERVED FUND BALANCE*</b>            |                     |                     |                      |  |
| Capital Projects - Beginning Balance     | 3,613,985           | 5,789,060           | 6,921,278            | 9,136,550                                  |
| CIP New Appropriations                   | 2,401,000           | 2,704,000           | 3,144,575            | 2,070,000                                  |
| CIP Appropriation Adjustments            | (86,907)            | (7,201)             | 470,697              | -  |
| <b>Capital Projects - Ending Balance</b> | <b>5,789,060</b>    | <b>6,921,278</b>    | <b>9,136,550</b>     | <b>11,206,550</b>                          |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ 1,143,794</b> | <b>\$ 1,291,682</b> | <b>\$ 396,329</b>    | <b>\$ 908,457</b>                          |

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

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

## GAS TAX FUND - #200

### Expenditure Detail

| Account Number/Name |                               | FY 2026-27 Budget     |         |
|---------------------|-------------------------------|-----------------------|---------|
|                     |                               | City Council Approved |         |
| 521012              | Contract Maintenance Services | \$                    | 105,000 |
| 531009              | Construction Materials        |                       | 185,000 |
| 544000              | Sign Maintenance              |                       | 50,000  |
| <b>Totals</b>       |                               | \$                    | 340,000 |

# Traffic Safety Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual | FY 2024-25 Actual   | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|--|-------------------|---------------------|----------------------|--|
| <b>REVENUES</b>                          |                   |                     |                      |  |
| Taxes & Special Assessments              | \$ -              | \$ -                | \$ -                 | \$ -                                       |
| Licenses & Permits                       | -                 | -                   | -                    | -  |
| Intergovernmental                        | 80,402            | 49,931              | 125,000              | 125,000                                    |
| Charges for Services                     | -                 | -                   | -                    | -  |
| Fines & Forfeitures                      | -                 | -                   | -                    | -  |
| Use of Money & Property                  | 59,503            | 60,809              | 43,855               | 40,000                                     |
| Developer Fees                           | -                 | -                   | -                    | -  |
| Miscellaneous Revenues                   | -                 | -                   | -                    | -  |
| Other Financing Sources                  | -                 | -                   | -                    | -  |
| Annual Replacement/Rehab Transfers       | -                 | -                   | -                    | -  |
| <b>TOTAL REVENUES</b>                    | <b>139,905</b>    | <b>110,740</b>      | <b>168,855</b>       | <b>165,000</b>                             |
| <b>OPERATING EXPENDITURES</b>            |                   |                     |                      |  |
| Salaries & Wages                         | 498               | 24,745              | 40,020               | 75,834                                     |
| Health Benefits                          | -                 | 1,281               | 4,170                | 7,245                                      |
| Retirement Benefits                      | 46                | 2,233               | 3,268                | 6,197                                      |
| Other Personnel Expenses                 | 34                | 2,344               | 4,318                | 8,866                                      |
| Contractual Services                     | 143,961           | 111,792             | 139,057              | 74,000                                     |
| Supplies & Services                      | -                 | -                   | -                    | 242  |
| Repair & Maintenance                     | -                 | -                   | -                    | -  |
| Utilities                                | -                 | -                   | -                    | -  |
| Capital Expenditures (Non CIP)           | -                 | -                   | -                    | 198,000                                    |
| Debt Service                             | -                 | -                   | -                    | -  |
| Other Operating Expenses                 | -                 | 3,243               | -                    | -  |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>144,539</b>    | <b>145,638</b>      | <b>190,833</b>       | <b>370,384</b>                             |
| <b>CIP PROJECT EXPENDITURES</b>          | <b>1,409</b>      | <b>-</b>            | <b>-</b>             | <b>-</b>                                   |
| <b>TOTAL EXPENDITURES</b>                | <b>145,948</b>    | <b>145,638</b>      | <b>190,833</b>       | <b>370,384</b>                             |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>(6,043)</b>    | <b>(34,898)</b>     | <b>(21,978)</b>      | <b>(205,384)</b>                           |
| <b>FUND BALANCE</b>                      |                   |                     |                      |  |
| Beginning Balance - July 1               | 1,286,914         | 1,280,871           | 1,245,973            | 1,223,995                                  |
| Revenue Over/(Under) Expenditures        | (6,043)           | (34,898)            | (21,978)             | (205,384)                                  |
| <b>Ending Balance - June 30</b>          | <b>1,280,871</b>  | <b>1,245,973</b>    | <b>1,223,995</b>     | <b>1,018,611</b>                           |
| <b>RESERVED FUND BALANCE*</b>            |                   |                     |                      |  |
| Capital Projects - Beginning Balance     | 522,010           | 520,601             | 66,428               | 416,428                                    |
| CIP New Appropriations                   | -                 | -                   | 350,000              | -  |
| CIP Appropriation Adjustments            | -                 | (454,173)           | -                    | -  |
| <b>Capital Projects - Ending Balance</b> | <b>520,601</b>    | <b>66,428</b>       | <b>416,428</b>       | <b>416,428</b>                             |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ 760,270</b> | <b>\$ 1,179,545</b> | <b>\$ 807,567</b>    | <b>\$ 602,183</b>                          |

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

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

## TRAFFIC SAFETY FUND - #201

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget     |
|---------------------|---------------------------------------|-----------------------|
|                     |                                       | City Council Approved |
| 511000              | Salary & Wages (Full-Time)            | \$ 75,552             |
| 511006              | Stipends                              | 282                   |
| 512000              | Social Security                       | 4,706                 |
| 512001              | Medicare                              | 1,144                 |
| 512004              | Health Insurance                      | 7,245                 |
| 512010              | PERS                                  | 6,197                 |
| 512013              | EBAP                                  | 1,500                 |
| 512021              | Deferred Compensation Retirement Plan | 1,516                 |
| 521001              | Consulting Services                   | 50,000                |
| 521002              | Other Contract Services               | 24,000                |
| 531010              | Small Tools                           | 242                   |
| 561000              | Capital Equipment                     | 198,000               |
| <b>Totals</b>       |                                       | <b>\$ 370,384</b>     |

# Lighting & Landscaping Maintenance District Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual   | FY 2024-25 Actual     | FY 2025-26 Projected  | FY 2026-27 Budget |                       |
|--|---------------------|-----------------------|-----------------------|-------------------|-----------------------|
|  |                     |                       |                       |                   | City Council Approved |
| <b>REVENUES</b>                          |                     |                       |                       |                   |                       |
| Taxes & Special Assessments              | \$ 529,166          | \$ 530,926            | \$ 530,000            | \$                | 530,000               |
| Licenses & Permits                       | -                   | -                     | -                     |                   | -                     |
| Intergovernmental                        | 7,989               | -                     | -                     |                   | -                     |
| Charges for Services                     | -                   | -                     | -                     |                   | -                     |
| Fines & Forfeitures                      | -                   | -                     | -                     |                   | -                     |
| Use of Money & Property                  | -                   | -                     | -                     |                   | -                     |
| Developer Fees                           | -                   | -                     | -                     |                   | -                     |
| Miscellaneous Revenues                   | -                   | -                     | -                     |                   | -                     |
| Other Financing Sources                  | 660,000             | 660,000               | 660,000               |                   | 1,160,000             |
| Annual Replacement/Rehab Transfers       | -                   | -                     | -                     |                   | -                     |
| <b>TOTAL REVENUES</b>                    | <b>1,197,155</b>    | <b>1,190,926</b>      | <b>1,190,000</b>      |                   | <b>1,690,000</b>      |
| <b>OPERATING EXPENDITURES</b>            |                     |                       |                       |                   |                       |
| Salaries & Wages                         | 196,437             | 257,904               | 278,944               |                   | -                     |
| Health Benefits                          | 29,022              | 39,714                | 42,015                |                   | -                     |
| Retirement Benefits                      | 21,968              | 22,716                | 33,736                |                   | -                     |
| Other Personnel Expenses                 | 18,008              | 24,993                | 35,971                |                   | -                     |
| Contractual Services                     | 985,106             | 1,060,753             | 1,141,760             |                   | 1,222,161             |
| Supplies & Services                      | 767                 | 1,480                 | 8,026                 |                   | 9,120                 |
| Repair & Maintenance                     | -                   | -                     | -                     |                   | -                     |
| Utilities                                | 408,551             | 476,266               | 396,000               |                   | 424,850               |
| Capital Expenditures (Non CIP)           | -                   | -                     | -                     |                   | -                     |
| Debt Service                             | 25,502              | 25,503                | 25,502                |                   | 25,502                |
| Other Operating Expenses                 | -                   | -                     | -                     |                   | -                     |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>1,685,361</b>    | <b>1,909,329</b>      | <b>1,961,954</b>      |                   | <b>1,681,633</b>      |
| <b>CIP PROJECT EXPENDITURES</b>          |                     |                       |                       |                   |                       |
|  | -                   | -                     | -                     |                   | -                     |
| <b>TOTAL EXPENDITURES</b>                | <b>1,685,361</b>    | <b>1,909,329</b>      | <b>1,961,954</b>      |                   | <b>1,681,633</b>      |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>(488,206)</b>    | <b>(718,403)</b>      | <b>(771,954)</b>      |                   | <b>8,367</b>          |
| <b>FUND BALANCE</b>                      |                     |                       |                       |                   |                       |
| Beginning Balance - July 1               | (488,149)           | (976,355)             | (1,694,758)           |                   | (2,466,712)           |
| Revenue Over/(Under) Expenditures        | (488,206)           | (718,403)             | (771,954)             |                   | 8,367                 |
| <b>Ending Balance - June 30</b>          | <b>(976,355)</b>    | <b>(1,694,758)</b>    | <b>(2,466,712)</b>    |                   | <b>(2,458,345)</b>    |
| <b>RESERVED FUND BALANCE</b>             |                     |                       |                       |                   |                       |
| Lighting and Landscaping                 | -                   | -                     | -                     |                   | -                     |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ (976,355)</b> | <b>\$ (1,694,758)</b> | <b>\$ (2,466,712)</b> | <b>\$</b>         | <b>(2,458,345)</b>    |

## LIGHTING & LANDSCAPING MAINTENANCE DISTRICT FUND - #202

### Expenditure Detail

| Account Number/Name |                               | FY 2026-27 Budget     |                  |
|---------------------|-------------------------------|-----------------------|------------------|
|                     |                               | City Council Approved |                  |
| 521001              | Consulting Services           | \$                    | 1,750            |
| 521012              | Contract Maintenance Services |                       | 1,220,411        |
| 532001              | Memberships & Subscriptions   |                       | 9,120            |
| 551000              | Electric & Gas                |                       | 38,200           |
| 551001              | Electric-Street Lighting      |                       | 56,650           |
| 552000              | Water                         |                       | 330,000          |
| 571002              | Principal-Other               |                       | 23,254           |
| 572002              | Interest-Other                |                       | 2,248            |
| <b>Totals</b>       |                               | \$                    | <b>1,681,633</b> |

# City Affordable Housing Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual    | FY 2024-25 Actual    | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|--|----------------------|----------------------|----------------------|--|
| <b>REVENUES</b>                          |                      |                      |                      |  |
| Taxes & Special Assessments              | \$ -                 | \$ -                 | \$ -                 | \$ -                                       |
| Licenses & Permits                       | -                    | -                    | -                    | -  |
| Intergovernmental                        | -                    | -                    | -                    | -  |
| Charges for Services                     | -                    | -                    | -                    | -  |
| Fines & Forfeitures                      | -                    | -                    | -                    | -  |
| Use of Money & Property                  | 644,425              | 637,383              | 450,000              | 410,000                                    |
| Developer Fees                           | 446,400              | 2,189,220            | 1,000,000            | 1,500,000                                  |
| Miscellaneous Revenues                   | -                    | -                    | -                    | -  |
| Other Financing Sources                  | 190,062              | -                    | -                    | -  |
| Annual Replacement/Rehab Transfers       | -                    | -                    | -                    | -  |
| <b>TOTAL REVENUES</b>                    | <b>1,280,887</b>     | <b>2,826,603</b>     | <b>1,450,000</b>     | <b>1,910,000</b>                           |
| <b>OPERATING EXPENDITURES</b>            |                      |                      |                      |  |
| Salaries & Wages                         | -                    | 911                  | 36,568               | 42,503                                     |
| Health Benefits                          | -                    | 119                  | 3,804                | 4,501                                      |
| Retirement Benefits                      | -                    | 76                   | 3,042                | 3,541                                      |
| Other Personnel Expenses                 | -                    | 96                   | 4,534                | 5,135                                      |
| Contractual Services                     | -                    | -                    | -                    | -  |
| Supplies & Services                      | -                    | -                    | -                    | -  |
| Repair & Maintenance                     | -                    | -                    | -                    | -  |
| Utilities                                | -                    | -                    | -                    | -  |
| Capital Expenditures (Non CIP)           | -                    | -                    | -                    | -  |
| Debt Service                             | -                    | -                    | -                    | -  |
| Other Operating Expenses                 | 3,321,544            | -                    | -                    | -  |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>3,321,544</b>     | <b>1,202</b>         | <b>47,948</b>        | <b>55,680</b>                              |
| <b>CIP PROJECT EXPENDITURES</b>          |                      |                      |                      |  |
|  | -                    | -                    | -                    | -  |
| <b>TOTAL EXPENDITURES</b>                | <b>3,321,544</b>     | <b>1,202</b>         | <b>47,948</b>        | <b>55,680</b>                              |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>(2,040,657)</b>   | <b>2,825,401</b>     | <b>1,402,052</b>     | <b>1,854,320</b>                           |
| <b>FUND BALANCE</b>                      |                      |                      |                      |  |
| Beginning Balance - July 1               | 15,008,366           | 12,967,709           | 15,793,110           | 17,195,162                                 |
| Revenue Over/(Under) Expenditures        | (2,040,657)          | 2,825,401            | 1,402,052            | 1,854,320                                  |
| <b>Ending Balance - June 30</b>          | <b>12,967,709</b>    | <b>15,793,110</b>    | <b>17,195,162</b>    | <b>19,049,482</b>                          |
| <b>RESERVED FUND BALANCE*</b>            |                      |                      |                      |  |
| Capital Projects - Beginning Balance     | 30,000               | 30,000               | -                    | -  |
| CIP New Appropriations                   | -                    | (30,000)             | -                    | -  |
| CIP Appropriation Adjustments            | -                    | -                    | -                    | -  |
| <b>Capital Projects - Ending Balance</b> | <b>30,000</b>        | <b>-</b>             | <b>-</b>             | <b>-</b>                                   |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ 12,937,709</b> | <b>\$ 15,793,110</b> | <b>\$ 17,195,162</b> | <b>\$ 19,049,482</b>                       |

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

## CITY AFFORDABLE HOUSING FUND - #203

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget     |
|---------------------|---------------------------------------|-----------------------|
|                     |                                       | City Council Approved |
| 511000              | Salary & Wages (Full-Time)            | \$ 41,323             |
| 511006              | Stipends                              | 820                   |
| 511009              | Bilingual Pay                         | 360                   |
| 512000              | Social Security                       | 2,744                 |
| 512001              | Medicare                              | 641                   |
| 512004              | Health Insurance                      | 4,501                 |
| 512010              | PERS                                  | 3,541                 |
| 512013              | EBAP                                  | 900                   |
| 512021              | Deferred Compensation Retirement Plan | 850                   |
| <b>Totals</b>       |                                       | <b>\$ 55,680</b>      |

# CFD 98-02 Lighting and Landscaping Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual    | FY 2024-25 Actual    | FY 2025-26 Projected | FY 2026-27 Budget |                       |
|--|----------------------|----------------------|----------------------|-------------------|-----------------------|
|  |                      |                      |                      |                   | City Council Approved |
| <b>REVENUES</b>                          |                      |                      |                      |                   |                       |
| Taxes & Special Assessments              | \$ 9,578,970         | \$ 10,322,329        | \$ 10,746,000        | \$                | 11,463,000            |
| Licenses & Permits                       | -                    | -                    | -                    |                   | -                     |
| Intergovernmental                        | 7,989                | -                    | -                    |                   | -                     |
| Charges for Services                     | -                    | -                    | -                    |                   | -                     |
| Fines & Forfeitures                      | -                    | -                    | -                    |                   | -                     |
| Use of Money & Property                  | 928,705              | 1,092,762            | 775,000              |                   | 715,000               |
| Developer Fees                           | -                    | -                    | -                    |                   | -                     |
| Miscellaneous Revenues                   | -                    | -                    | 117,380              |                   | -                     |
| Other Financing Sources                  | -                    | -                    | -                    |                   | -                     |
| Annual Replacement/Rehab Transfers       | -                    | -                    | -                    |                   | -                     |
| <b>TOTAL REVENUES</b>                    | <b>10,515,664</b>    | <b>11,415,091</b>    | <b>11,638,380</b>    |                   | <b>12,178,000</b>     |
| <b>OPERATING EXPENDITURES</b>            |                      |                      |                      |                   |                       |
| Salaries & Wages                         | 1,530,334            | 1,695,731            | 1,917,141            |                   | 2,217,531             |
| Health Benefits                          | 277,044              | 304,282              | 330,843              |                   | 371,991               |
| Retirement Benefits                      | 162,968              | 145,968              | 210,243              |                   | 185,869               |
| Other Personnel Expenses                 | 137,790              | 158,156              | 240,108              |                   | 280,490               |
| Contractual Services                     | 3,503,044            | 3,893,641            | 4,526,411            |                   | 5,147,778             |
| Supplies & Services                      | 113,065              | 205,801              | 224,254              |                   | 239,296               |
| Repair & Maintenance                     | 168,945              | 241,276              | 352,513              |                   | 458,165               |
| Utilities                                | 1,816,863            | 2,070,094            | 1,740,000            |                   | 1,845,250             |
| Capital Expenditures (Non CIP)           | -                    | -                    | -                    |                   | -                     |
| Debt Service                             | 71,465               | 71,465               | 71,465               |                   | 71,465                |
| Other Operating Expenses                 | 773,378              | -                    | -                    |                   | -                     |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>8,554,896</b>     | <b>8,786,414</b>     | <b>9,612,978</b>     |                   | <b>10,817,835</b>     |
| <b>CIP PROJECT EXPENDITURES</b>          |                      |                      |                      |                   |                       |
|  | -                    | -                    | -                    |                   | -                     |
| <b>TOTAL EXPENDITURES</b>                | <b>8,554,896</b>     | <b>8,786,414</b>     | <b>9,612,978</b>     |                   | <b>10,817,835</b>     |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>1,960,768</b>     | <b>2,628,677</b>     | <b>2,025,402</b>     |                   | <b>1,360,165</b>      |
| <b>FUND BALANCE</b>                      |                      |                      |                      |                   |                       |
| Beginning Balance - July 1               | 19,166,055           | 21,126,823           | 23,755,500           |                   | 25,780,902            |
| Revenue Over/(Under) Expenditures        | 1,960,768            | 2,628,677            | 2,025,402            |                   | 1,360,165             |
| <b>Ending Balance - June 30</b>          | <b>21,126,823</b>    | <b>23,755,500</b>    | <b>25,780,902</b>    |                   | <b>27,141,067</b>     |
| <b>RESERVED FUND BALANCE*</b>            |                      |                      |                      |                   |                       |
| Capital Projects - Beginning Balance     | -                    | -                    | -                    |                   | 400,000               |
| CIP New Appropriations                   | -                    | -                    | 400,000              |                   | -                     |
| CIP Appropriation Adjustments            | -                    | -                    | -                    |                   | -                     |
| <b>Capital Projects - Ending Balance</b> | <b>-</b>             | <b>-</b>             | <b>400,000</b>       |                   | <b>400,000</b>        |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ 21,126,823</b> | <b>\$ 23,755,500</b> | <b>\$ 25,380,902</b> | <b>\$</b>         | <b>26,741,067</b>     |

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

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

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 BUDGET<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 2,128,143                               |
| 511003              | Comp Time Payoff                      | 3,173                                      |
| 511004              | Vacation Payoff                       | 16,327                                     |
| 511005              | Sick Leave Payoff                     | 28,656                                     |
| 511006              | Stipends                              | 18,537                                     |
| 511007              | Auto Allowance                        | 5,845                                      |
| 511008              | Uniform Allowance                     | 4,130                                      |
| 511009              | Bilingual Pay                         | 12,720                                     |
| 512000              | Social Security                       | 138,425                                    |
| 512001              | Medicare                              | 32,858                                     |
| 512004              | Health Insurance                      | 371,991                                    |
| 512010              | PERS                                  | 183,617                                    |
| 512011              | PERS-Fire                             | 2,252                                      |
| 512013              | EBAP                                  | 62,265                                     |
| 512015              | RHS                                   | 4,165                                      |
| 512021              | Deferred Compensation Retirement Plan | 42,777                                     |
| 521001              | Consulting Services                   | 16,715                                     |
| 521006              | Administrative Fees                   | 20,000                                     |
| 521012              | Contract Maintenance Services         | 5,111,063                                  |
| 531004              | Janitorial Services                   | 111,700                                    |
| 531008              | Fertilizers/Herbicides                | 38,819                                     |
| 531009              | Construction Materials                | 40,251                                     |
| 531010              | Small Tools                           | 7,000                                      |
| 531013              | Aquatic Chemicals                     | 9,331                                      |
| 532001              | Memberships & Subscriptions           | 31,551                                     |
| 532010              | Equipment Rental                      | 644  |
| 541000              | Building Repair & Maintenance         | 11,500                                     |
| 541006              | Pool Repair & Maintenance             | 2,500                                      |
| 544000              | Sign Maintenance                      | 1,125                                      |
| 544001              | Traffic Signal Maintenance            | 338,000                                    |
| 544002              | Street Lighting                       | 75,000                                     |
| 544004              | Tree & Landscape                      | 18,790                                     |
| 544005              | Irrigation Systems                    | 11,250                                     |
| 551000              | Electric & Gas                        | 200,000                                    |
| 551001              | Electric-Street Lighting              | 158,750                                    |
| 551002              | Electric-Traffic Signals              | 135,000                                    |
| 552000              | Water                                 | 1,351,500                                  |
| 571002              | Principal-Other                       | 65,166                                     |
| 572002              | Interest-Other                        | 6,299                                      |
| <b>Totals</b>       |                                       | <b>\$ 10,817,835</b>                       |

# Senior Nutrition Grant Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual   | FY 2024-25 Actual   | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|--|---------------------|---------------------|----------------------|--|
| <b>REVENUES</b>                          |                     |                     |                      |  |
| Taxes & Special Assessments              | \$ -                | \$ -                | \$ -                 | \$ -                                       |
| Licenses & Permits                       | -                   | -                   | -                    | -  |
| Intergovernmental                        | 109,850             | 131,902             | 115,685              | 120,000                                    |
| Charges for Services                     | -                   | -                   | -                    | -  |
| Fines & Forfeitures                      | -                   | -                   | -                    | -  |
| Use of Money & Property                  | -                   | -                   | -                    | -  |
| Developer Fees                           | -                   | -                   | -                    | -  |
| Miscellaneous Revenues                   | 30,296              | 25,907              | 21,017               | 25,720                                     |
| Other Financing Sources                  | 171,000             | 171,000             | 171,000              | 171,000                                    |
| Annual Replacement/Rehab Transfers       | -                   | -                   | -                    | -  |
| <b>TOTAL REVENUES</b>                    | <b>311,146</b>      | <b>328,809</b>      | <b>307,702</b>       | <b>316,720</b>                             |
| <b>OPERATING EXPENDITURES</b>            |                     |                     |                      |  |
| Salaries & Wages                         | 173,502             | 183,538             | 219,585              | -  |
| Health Benefits                          | 29,353              | 32,253              | 33,607               | -  |
| Retirement Benefits                      | 15,448              | 14,151              | 16,033               | -  |
| Other Personnel Expenses                 | 12,677              | 13,765              | 18,694               | -  |
| Contractual Services                     | 50,721              | 53,051              | 33,927               | 48,000                                     |
| Supplies & Services                      | 96,134              | 98,183              | 75,116               | 109,500                                    |
| Repair & Maintenance                     | -                   | -                   | -                    | -  |
| Utilities                                | -                   | -                   | -                    | -  |
| Capital Expenditures (Non CIP)           | -                   | -                   | -                    | -  |
| Debt Service                             | -                   | -                   | -                    | -  |
| Other Operating Expenses                 | -                   | -                   | -                    | -  |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>377,835</b>      | <b>394,941</b>      | <b>396,962</b>       | <b>157,500</b>                             |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>(66,689)</b>     | <b>(66,132)</b>     | <b>(89,260)</b>      | <b>159,220</b>                             |
| <b>FUND BALANCE</b>                      |                     |                     |                      |  |
| Beginning Balance - July 1               | (141,623)           | (208,312)           | (274,444)            | (363,704)                                  |
| Revenue Over/(Under) Expenditures        | (66,689)            | (66,132)            | (89,260)             | 159,220                                    |
| <b>Ending Balance - June 30</b>          | <b>(208,312)</b>    | <b>(274,444)</b>    | <b>(363,704)</b>     | <b>(204,484)</b>                           |
| <b>RESERVED FUND BALANCE</b>             |                     |                     |                      |  |
| Senior Nutrition Grant Program           | -                   | -                   | -                    | -  |
| <b>AVAILABLE BALANCE - JUNE 30</b>       | <b>\$ (208,312)</b> | <b>\$ (274,444)</b> | <b>\$ (363,704)</b>  | <b>\$ (204,484)</b>                        |

## SENIOR NUTRITION GRANT FUND - #206

### Expenditure Detail

| Account Number/Name |                         | FY 2026-27 Budget<br>City Council Approved |                |
|---------------------|-------------------------|--|----------------|
| 521002              | Other Contract Services | \$   | 48,000         |
| 531016              | Program Supplies        |  | 19,500         |
| 532012              | Nutrition Meals         |  | 90,000         |
| <b>Totals</b>       |                         | \$   | <b>157,500</b> |



# Community Development Block Grant (CDBG) Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual     | FY 2024-25 Actual | FY 2025-26 Projected | FY 2026-27 Budget |                       |
|--|-----------------------|-------------------|----------------------|-------------------|-----------------------|
|  |                       |                   |                      |                   | City Council Approved |
| <b>REVENUES</b>                          |                       |                   |                      |                   |                       |
| Taxes & Special Assessments              | \$ -                  | \$ -              | \$ -                 | \$ -              | -                     |
| Licenses & Permits                       | -                     | -                 | -                    | -                 | -                     |
| Intergovernmental                        | 314,445               | 695,238           | 2,446,752            |                   | 1,182,516             |
| Charges for Services                     | -                     | -                 | -                    | -                 | -                     |
| Fines & Forfeitures                      | -                     | -                 | -                    | -                 | -                     |
| Use of Money & Property                  | -                     | -                 | -                    | -                 | -                     |
| Developer Fees                           | -                     | -                 | -                    | -                 | -                     |
| Miscellaneous Revenues                   | -                     | -                 | -                    | -                 | -                     |
| Other Financing Sources                  | -                     | -                 | -                    | -                 | -                     |
| Annual Replacement/Rehab Transfers       | -                     | -                 | -                    | -                 | -                     |
| <b>TOTAL REVENUES</b>                    | <b>314,445</b>        | <b>695,238</b>    | <b>2,446,752</b>     |                   | <b>1,182,516</b>      |
| <b>OPERATING EXPENDITURES</b>            |                       |                   |                      |                   |                       |
| Salaries & Wages                         | 83,818                | 61,949            | 74,908               |                   | 68,617                |
| Health Benefits                          | 21,180                | 16,351            | 20,057               |                   | 19,676                |
| Retirement Benefits                      | 9,145                 | 5,622             | 6,471                |                   | 6,728                 |
| Other Personnel Expenses                 | 6,538                 | 4,818             | 8,725                |                   | 9,635                 |
| Contractual Services                     | 133,183               | 135,947           | 134,047              |                   | 131,000               |
| Supplies & Services                      | 158                   | 773               | 1,000                |                   | 1,500                 |
| Repair & Maintenance                     | -                     | -                 | -                    |                   | -                     |
| Utilities                                | -                     | -                 | -                    |                   | -                     |
| Capital Expenditures (Non CIP)           | -                     | -                 | -                    |                   | -                     |
| Debt Service                             | -                     | -                 | -                    |                   | -                     |
| Other Operating Expenses                 | 66,055                | 465,683           | 500                  |                   | 103,000               |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>320,077</b>        | <b>691,143</b>    | <b>245,708</b>       |                   | <b>340,156</b>        |
| <b>CIP PROJECT EXPENDITURES</b>          | <b>899</b>            | <b>-</b>          | <b>1,680,000</b>     |                   | <b>-</b>              |
| <b>TOTAL EXPENDITURES</b>                | <b>320,976</b>        | <b>691,143</b>    | <b>1,925,708</b>     |                   | <b>340,156</b>        |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>(6,531)</b>        | <b>4,095</b>      | <b>521,044</b>       |                   | <b>842,360</b>        |
| <b>FUND BALANCE</b>                      |                       |                   |                      |                   |                       |
| Beginning Balance - July 1               | 522,166               | 515,635           | 519,730              |                   | 1,040,774             |
| Revenue Over/(Under) Expenditures        | (6,531)               | 4,095             | 521,044              |                   | 842,360               |
| <b>Ending Balance - June 30</b>          | <b>515,635</b>        | <b>519,730</b>    | <b>1,040,774</b>     |                   | <b>1,883,134</b>      |
| <b>RESERVED FUND BALANCE*</b>            |                       |                   |                      |                   |                       |
| Capital Projects - Beginning Balance     | 1,553,918             | 2,070,169         | 333,892              |                   | 53,892                |
| CIP New Appropriations                   | 517,150               | 100,000           | 1,400,000            |                   | -                     |
| CIP Appropriation Adjustments            | -                     | (1,836,277)       | -                    |                   | -                     |
| <b>Capital Projects - Ending Balance</b> | <b>2,070,169</b>      | <b>333,892</b>    | <b>53,892</b>        |                   | <b>53,892</b>         |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ (1,554,534)</b> | <b>\$ 185,838</b> | <b>\$ 986,882</b>    | <b>\$</b>         | <b>1,829,242</b>      |

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

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

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

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |                |
|---------------------|---------------------------------------|--|----------------|
| 511000              | Salary & Wages (Full-Time)            | \$   | 68,241         |
| 511006              | Stipends                              |  | 376            |
| 512000              | Social Security                       |  | 5,040          |
| 512001              | Medicare                              |  | 1,178          |
| 512004              | Health Insurance                      |  | 19,676         |
| 512010              | PERS                                  |  | 6,728          |
| 512013              | EBAP                                  |  | 1,860          |
| 512021              | Deferred Compensation Retirement Plan |  | 1,557          |
| 521001              | Consulting Services                   |  | 131,000        |
| 532002              | Legal & Other Advertising             |  | 1,500          |
| 581000              | Travel & Training                     |  | 3,000          |
| 581019              | Housing Rehab Loans                   |  | 100,000        |
|                     | <b>Totals</b>                         | <b>\$</b>                                  | <b>340,156</b> |



# Center Drive Maintenance District Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|--|-------------------|-------------------|----------------------|--|
| <b>REVENUES</b>                          |                   |                   |                      |  |
| Taxes & Special Assessments              | \$ 22,287         | \$ 25,417         | \$ 27,000            | \$ 27,000                                  |
| Licenses & Permits                       | -                 | -                 | -                    | -  |
| Intergovernmental                        | -                 | -                 | -                    | -  |
| Charges for Services                     | -                 | -                 | -                    | -  |
| Fines & Forfeitures                      | -                 | -                 | -                    | -  |
| Use of Money & Property                  | 7,612             | 9,612             | 6,500                | 6,200                                      |
| Developer Fees                           | -                 | -                 | -                    | -  |
| Miscellaneous Revenues                   | -                 | -                 | -                    | -  |
| Other Financing Sources                  | -                 | -                 | -                    | -  |
| Annual Replacement/Rehab Transfers       | -                 | -                 | -                    | -  |
| <b>TOTAL REVENUES</b>                    | <b>29,899</b>     | <b>35,029</b>     | <b>33,500</b>        | <b>33,200</b>                              |
| <b>OPERATING EXPENDITURES</b>            |                   |                   |                      |  |
| Salaries & Wages                         | -                 | -                 | -                    | -  |
| Health Benefits                          | -                 | -                 | -                    | -  |
| Retirement Benefits                      | -                 | -                 | -                    | -  |
| Other Personnel Expenses                 | -                 | -                 | -                    | -  |
| Contractual Services                     | 2,889             | 2,742             | -                    | 5,000                                      |
| Supplies & Services                      | -                 | -                 | -                    | -  |
| Repair & Maintenance                     | -                 | -                 | -                    | -  |
| Utilities                                | 1,156             | 1,489             | 1,070                | -  |
| Capital Expenditures (Non CIP)           | -                 | -                 | -                    | -  |
| Debt Service                             | -                 | -                 | -                    | -  |
| Other Operating Expenses                 | -                 | 24,000            | -                    | -  |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>4,045</b>      | <b>28,231</b>     | <b>1,070</b>         | <b>5,000</b>                               |
| <b>CIP PROJECT EXPENDITURES</b>          |                   |                   |                      |  |
|  | -                 | -                 | -                    | -  |
| <b>TOTAL EXPENDITURES</b>                | <b>4,045</b>      | <b>28,231</b>     | <b>1,070</b>         | <b>5,000</b>                               |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>25,854</b>     | <b>6,798</b>      | <b>32,430</b>        | <b>28,200</b>                              |
| <b>FUND BALANCE</b>                      |                   |                   |                      |  |
| Beginning Balance - July 1               | 156,558           | 182,412           | 189,210              | 221,640                                    |
| Revenue Over/(Under) Expenditures        | 25,854            | 6,798             | 32,430               | 28,200                                     |
| <b>Ending Balance - June 30</b>          | <b>182,412</b>    | <b>189,210</b>    | <b>221,640</b>       | <b>249,840</b>                             |
| <b>RESERVED FUND BALANCE*</b>            |                   |                   |                      |  |
| Capital Projects - Beginning Balance     | -                 | -                 | -                    | 100,000                                    |
| CIP New Appropriations                   | -                 | -                 | 100,000              | -  |
| CIP Appropriation Adjustments            | -                 | -                 | -                    | -  |
| <b>Capital Projects - Ending Balance</b> | <b>-</b>          | <b>-</b>          | <b>100,000</b>       | <b>100,000</b>                             |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ 182,412</b> | <b>\$ 189,210</b> | <b>\$ 121,640</b>    | <b>\$ 149,840</b>                          |

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

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

## CENTER DR MAINTENANCE DISTRICT FUND - #211

### Expenditure Detail

| Account Number/Name |                               | FY 2026-27 Budget<br>City Council Approved |              |
|---------------------|-------------------------------|--|--------------|
| 521012              | Contract Maintenance Services | \$   | 5,000        |
| <b>Totals</b>       |                               | \$   | <b>5,000</b> |

# CalHOME Grant Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|--|-------------------|-------------------|----------------------|--|
| <b>REVENUES</b>                          |                   |                   |                      |  |
| Taxes & Special Assessments              | \$ -              | \$ -              | \$ -                 | \$ -                                       |
| Licenses & Permits                       | -                 | -                 | -                    | -  |
| Intergovernmental                        | -                 | -                 | -                    | -  |
| Charges for Services                     | -                 | -                 | -                    | -  |
| Fines & Forfeitures                      | -                 | -                 | -                    | -  |
| Use of Money & Property                  | -                 | 1,000             | -                    | 1,000                                      |
| Developer Fees                           | -                 | -                 | -                    | -  |
| Miscellaneous Revenues                   | -                 | -                 | -                    | 45,000                                     |
| Other Financing Sources                  | -                 | -                 | -                    | -  |
| Annual Replacement/Rehab Transfers       | -                 | -                 | -                    | -  |
| <b>TOTAL REVENUES</b>                    | -                 | <b>1,000</b>      | -                    | <b>46,000</b>                              |
| <b>OPERATING EXPENDITURES</b>            |                   |                   |                      |  |
| Salaries & Wages                         | -                 | -                 | -                    | -  |
| Health Benefits                          | -                 | -                 | -                    | -  |
| Retirement Benefits                      | -                 | -                 | -                    | -  |
| Other Personnel Expenses                 | -                 | -                 | -                    | -  |
| Contractual Services                     | -                 | -                 | -                    | -  |
| Supplies & Services                      | -                 | -                 | -                    | -  |
| Repair & Maintenance                     | -                 | -                 | -                    | -  |
| Utilities                                | -                 | -                 | -                    | -  |
| Capital Expenditures (Non CIP)           | -                 | -                 | -                    | -  |
| Debt Service                             | -                 | -                 | -                    | -  |
| Other Operating Expenses                 | -                 | -                 | -                    | 330,000                                    |
| <b>TOTAL OPERATING EXPENDITURES</b>      | -                 | -                 | -                    | <b>330,000</b>                             |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | -                 | <b>1,000</b>      | -                    | <b>(284,000)</b>                           |
| <b>FUND BALANCE</b>                      |                   |                   |                      |  |
| Beginning Balance - July 1, restated     | 343,721           | 343,721           | 344,721              | 344,721                                    |
| Revenue Over/(Under) Expenditures        | -                 | 1,000             | -                    | (284,000)                                  |
| <b>Ending Balance - June 30</b>          | <b>343,721</b>    | <b>344,721</b>    | <b>344,721</b>       | <b>60,721</b>                              |
| <b>RESERVED FUND BALANCE</b>             |                   |                   |                      |  |
| Affordable Housing Loan Program          | -                 | -                 | -                    | -  |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ 343,721</b> | <b>\$ 344,721</b> | <b>\$ 344,721</b>    | <b>\$ 60,721</b>                           |

## CALHOME GRANT FUND - #214

### Expenditure Detail

| Account Number/Name |                         | FY 2026-27 Budget<br>City Council Approved |                |
|---------------------|-------------------------|--|----------------|
| 581016              | Affordable Housing Loan | \$   | 330,000        |
| <b>Totals</b>       |                         | \$   | <b>330,000</b> |

# CFD 2011-01 Congestion Management Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual | FY 2024-25 Actual   | FY 2025-26 Projected | FY 2026-27 Budget |                       |
|--|-------------------|---------------------|----------------------|-------------------|-----------------------|
|  |                   |                     |                      |                   | City Council Approved |
| <b>REVENUES</b>                          |                   |                     |                      |                   |                       |
| Taxes & Special Assessments              | \$ 985,055        | \$ 1,166,241        | \$ 1,292,000         | \$                | 1,450,000             |
| Licenses & Permits                       | -                 | -                   | -                    | -                 | -                     |
| Intergovernmental                        | -                 | -                   | -                    | -                 | -                     |
| Charges for Services                     | -                 | -                   | -                    | -                 | -                     |
| Fines & Forfeitures                      | -                 | -                   | -                    | -                 | -                     |
| Use of Money & Property                  | 176,322           | 250,189             | 200,000              |                   | 167,000               |
| Developer Fees                           | 15,762            | 6,010               | 6,000                |                   | 6,000                 |
| Miscellaneous Revenues                   | -                 | -                   | -                    | -                 | -                     |
| Other Financing Sources                  | -                 | -                   | -                    | -                 | -                     |
| Annual Replacement/Rehab Transfers       | -                 | -                   | -                    | -                 | -                     |
| <b>TOTAL REVENUES</b>                    | <b>1,177,139</b>  | <b>1,422,440</b>    | <b>1,498,000</b>     |                   | <b>1,623,000</b>      |
| <b>OPERATING EXPENDITURES</b>            |                   |                     |                      |                   |                       |
| Salaries & Wages                         | -                 | -                   | -                    | -                 | -                     |
| Health Benefits                          | -                 | -                   | -                    | -                 | -                     |
| Retirement Benefits                      | -                 | -                   | -                    | -                 | -                     |
| Other Personnel Expenses                 | -                 | -                   | -                    | -                 | -                     |
| Contractual Services                     | 5,759             | 11,261              | 5,000                |                   | 5,000                 |
| Supplies & Services                      | -                 | -                   | -                    | -                 | -                     |
| Repair & Maintenance                     | -                 | -                   | -                    | -                 | -                     |
| Utilities                                | -                 | -                   | -                    | -                 | -                     |
| Capital Expenditures (Non CIP)           | -                 | -                   | -                    | -                 | -                     |
| Debt Service                             | 170,004           | 166,825             | 165,000              |                   | 165,000               |
| Other Operating Expenses                 | -                 | -                   | -                    | -                 | -                     |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>175,763</b>    | <b>178,086</b>      | <b>170,000</b>       |                   | <b>170,000</b>        |
| <b>CIP PROJECT EXPENDITURES</b>          |                   |                     |                      |                   |                       |
|  | -                 | -                   | -                    | -                 | -                     |
| <b>TOTAL EXPENDITURES</b>                | <b>175,763</b>    | <b>178,086</b>      | <b>170,000</b>       |                   | <b>170,000</b>        |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>1,001,376</b>  | <b>1,244,354</b>    | <b>1,328,000</b>     |                   | <b>1,453,000</b>      |
| <b>FUND BALANCE</b>                      |                   |                     |                      |                   |                       |
| Beginning Balance - July 1               | (866,920)         | 134,456             | 1,378,810            |                   | 2,706,810             |
| Revenue Over/(Under) Expenditures        | 1,001,376         | 1,244,354           | 1,328,000            |                   | 1,453,000             |
| <b>Ending Balance - June 30</b>          | <b>134,456</b>    | <b>1,378,810</b>    | <b>2,706,810</b>     |                   | <b>4,159,810</b>      |
| <b>RESERVED FUND BALANCE</b>             |                   |                     |                      |                   |                       |
| Congestion Management                    | -                 | -                   | -                    | -                 | -                     |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ 134,456</b> | <b>\$ 1,378,810</b> | <b>\$ 2,706,810</b>  | <b>\$</b>         | <b>4,159,810</b>      |

## CFD 2011-01 #215

### Expenditure Detail

| Account Number/Name |                     | FY 2026-27 Budget<br>City Council Approved |                |
|---------------------|---------------------|--|----------------|
| 521006              | Administrative Fees | \$   | 5,000          |
| 572002              | Interest-Other      |  | 165,000        |
| <b>Totals</b>       |                     | \$   | <b>170,000</b> |

# Public, Educational, and Governmental (PEG) Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual   | FY 2024-25 Actual   | FY 2025-26 Projected | FY 2026-27 Budget |                       |
|--|---------------------|---------------------|----------------------|-------------------|-----------------------|
|  |                     |                     |                      |                   | City Council Approved |
| <b>REVENUES</b>                          |                     |                     |                      |                   |                       |
| Taxes & Special Assessments              | \$ -                | \$ -                | \$ -                 | \$ -              | -                     |
| Licenses & Permits                       | 131,588             | 132,357             | 130,000              |                   | 130,000               |
| Intergovernmental                        | -                   | -                   | -                    |                   | -                     |
| Charges for Services                     | -                   | -                   | -                    |                   | -                     |
| Fines & Forfeitures                      | -                   | -                   | -                    |                   | -                     |
| Use of Money & Property                  | 77,540              | 90,903              | 68,000               |                   | 62,000                |
| Developer Fees                           | -                   | -                   | -                    |                   | -                     |
| Miscellaneous Revenues                   | -                   | -                   | -                    |                   | -                     |
| Other Financing Sources                  | -                   | -                   | -                    |                   | -                     |
| Annual Replacement/Rehab Transfers       | -                   | -                   | -                    |                   | -                     |
| <b>TOTAL REVENUES</b>                    | <b>209,128</b>      | <b>223,260</b>      | <b>198,000</b>       |                   | <b>192,000</b>        |
| <b>OPERATING EXPENDITURES</b>            |                     |                     |                      |                   |                       |
| Salaries & Wages                         | -                   | -                   | -                    |                   | -                     |
| Health Benefits                          | -                   | -                   | -                    |                   | -                     |
| Retirement Benefits                      | -                   | -                   | -                    |                   | -                     |
| Other Personnel Expenses                 | -                   | -                   | -                    |                   | -                     |
| Contractual Services                     | 9,973               | 72,170              | 105,000              |                   | 100,000               |
| Supplies & Services                      | -                   | -                   | -                    |                   | -                     |
| Repair & Maintenance                     | -                   | -                   | -                    |                   | -                     |
| Utilities                                | -                   | -                   | -                    |                   | -                     |
| Capital Expenditures (Non CIP)           | -                   | -                   | 75,000               |                   | 875,000               |
| Debt Service                             | -                   | -                   | -                    |                   | -                     |
| Other Operating Expenses                 | -                   | -                   | -                    |                   | -                     |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>9,973</b>        | <b>72,170</b>       | <b>180,000</b>       |                   | <b>975,000</b>        |
| <b>CIP PROJECT EXPENDITURES</b>          | <b>67,709</b>       | -                   | -                    |                   | -                     |
| <b>TOTAL EXPENDITURES</b>                | <b>77,682</b>       | <b>72,170</b>       | <b>180,000</b>       |                   | <b>975,000</b>        |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>131,446</b>      | <b>151,090</b>      | <b>18,000</b>        |                   | <b>(783,000)</b>      |
| <b>FUND BALANCE</b>                      |                     |                     |                      |                   |                       |
| Beginning Balance - July 1               | 1,623,735           | 1,755,181           | 1,906,271            |                   | 1,924,271             |
| Revenue Over/(Under) Expenditures        | 131,446             | 151,090             | 18,000               |                   | (783,000)             |
| <b>Ending Balance - June 30</b>          | <b>1,755,181</b>    | <b>1,906,271</b>    | <b>1,924,271</b>     |                   | <b>1,141,271</b>      |
| <b>RESERVED FUND BALANCE*</b>            |                     |                     |                      |                   |                       |
| Capital Projects - Beginning Balance     | 588,359             | -                   | -                    |                   | -                     |
| CIP New Appropriations                   | -                   | -                   | -                    |                   | -                     |
| CIP Appropriation Adjustments            | (520,650)           | -                   | -                    |                   | -                     |
| <b>Capital Projects - Ending Balance</b> | <b>-</b>            | <b>-</b>            | <b>-</b>             |                   | <b>-</b>              |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ 1,755,181</b> | <b>\$ 1,906,271</b> | <b>\$ 1,924,271</b>  | <b>\$</b>         | <b>\$ 1,141,271</b>   |

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

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

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

### Expenditure Detail

| Account Number/Name |                         | FY 2026-27 Budget<br>City Council Approved |                |
|---------------------|-------------------------|--|----------------|
| 521002              | Other Contract Services | \$   | 100,000        |
| 561000              | Capital Equipment       |  | 875,000        |
| <b>Totals</b>       |                         | \$   | <b>975,000</b> |

# Art in Public Places Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual   | FY 2024-25 Actual | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|--|---------------------|-------------------|----------------------|--|
| <b>REVENUES</b>                          |                     |                   |                      |  |
| Taxes & Special Assessments              | \$ -                | \$ -              | \$ -                 | \$ -                                       |
| Licenses & Permits                       | -                   | -                 | -                    | -  |
| Intergovernmental                        | -                   | -                 | -                    | -  |
| Charges for Services                     | -                   | -                 | -                    | -  |
| Fines & Forfeitures                      | -                   | -                 | -                    | -  |
| Use of Money & Property                  | 47,850              | 49,910            | 35,000               | 33,000                                     |
| Developer Fees                           | -                   | 17,200            | -                    | -  |
| Miscellaneous Revenues                   | -                   | -                 | -                    | -  |
| Other Financing Sources                  | -                   | -                 | -                    | -  |
| Annual Replacement/Rehab Transfers       | -                   | -                 | -                    | -  |
| <b>TOTAL REVENUES</b>                    | <b>47,850</b>       | <b>67,110</b>     | <b>35,000</b>        | <b>33,000</b>                              |
| <b>OPERATING EXPENDITURES</b>            |                     |                   |                      |  |
| Salaries & Wages                         | -                   | -                 | -                    | -  |
| Health Benefits                          | -                   | -                 | -                    | -  |
| Retirement Benefits                      | -                   | -                 | -                    | -  |
| Other Personnel Expenses                 | -                   | -                 | -                    | -  |
| Contractual Services                     | -                   | -                 | -                    | -  |
| Supplies & Services                      | -                   | -                 | -                    | -  |
| Repair & Maintenance                     | -                   | -                 | -                    | -  |
| Utilities                                | -                   | -                 | -                    | -  |
| Capital Expenditures (Non CIP)           | 16,000              | 82,627            | 85,000               | 250,000                                    |
| Debt Service                             | -                   | -                 | -                    | -  |
| Other Operating Expenses                 | -                   | -                 | -                    | -  |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>16,000</b>       | <b>82,627</b>     | <b>85,000</b>        | <b>250,000</b>                             |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>31,850</b>       | <b>(15,517)</b>   | <b>(50,000)</b>      | <b>(217,000)</b>                           |
| <b>FUND BALANCE</b>                      |                     |                   |                      |  |
| Beginning Balance - July 1               | 970,773             | 1,002,623         | 987,106              | 937,106                                    |
| Revenue Over/(Under) Expenditures        | 31,850              | (15,517)          | (50,000)             | (217,000)                                  |
| <b>Ending Balance - June 30</b>          | <b>1,002,623</b>    | <b>987,106</b>    | <b>937,106</b>       | <b>720,106</b>                             |
| <b>RESERVED FUND BALANCE</b>             |                     |                   |                      |  |
| Heart of the City Art Program            | -                   | -                 | -                    | -  |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ 1,002,623</b> | <b>\$ 987,106</b> | <b>\$ 937,106</b>    | <b>\$ 720,106</b>                          |

## ART IN PUBLIC PLACES FUND - #217

### Expenditure Detail

| Account Number/Name |                      | FY 2026-27 Budget<br>City Council Approved |                |
|---------------------|----------------------|--|----------------|
| 581009              | Art in Public Places | \$   | 250,000        |
| <b>Totals</b>       |                      | \$   | <b>250,000</b> |

# Road Maintenance and Rehabilitation Account (RMRA) Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual   | FY 2024-25 Actual | FY 2025-26 Projected | FY 2026-27 Budget |                       |
|--|---------------------|-------------------|----------------------|-------------------|-----------------------|
|  |                     |                   |                      |                   | City Council Approved |
| <b>REVENUES</b>                          |                     |                   |                      |                   |                       |
| Taxes & Special Assessments              | \$ -                | \$ -              | \$ -                 | \$ -              | -                     |
| Licenses & Permits                       | -                   | -                 | -                    | -                 | -                     |
| Intergovernmental                        | 2,439,446           | 2,619,699         | 2,599,952            |                   | 2,493,246             |
| Charges for Services                     | -                   | -                 | -                    | -                 | -                     |
| Fines & Forfeitures                      | -                   | -                 | -                    | -                 | -                     |
| Use of Money & Property                  | 228,323             | 371,022           | 250,000              |                   | 234,000               |
| Developer Fees                           | -                   | -                 | -                    | -                 | -                     |
| Miscellaneous Revenues                   | -                   | -                 | -                    | -                 | -                     |
| Other Financing Sources                  | -                   | -                 | -                    | -                 | -                     |
| Annual Replacement/Rehab Transfers       | -                   | -                 | -                    | -                 | -                     |
| <b>TOTAL REVENUES</b>                    | <b>2,667,769</b>    | <b>2,990,721</b>  | <b>2,849,952</b>     |                   | <b>2,727,246</b>      |
| <b>OPERATING EXPENDITURES</b>            |                     |                   |                      |                   |                       |
| Salaries & Wages                         | -                   | -                 | -                    | -                 | -                     |
| Health Benefits                          | -                   | -                 | -                    | -                 | -                     |
| Retirement Benefits                      | -                   | -                 | -                    | -                 | -                     |
| Other Personnel Expenses                 | -                   | -                 | -                    | -                 | -                     |
| Contractual Services                     | -                   | -                 | -                    | -                 | -                     |
| Supplies & Services                      | -                   | -                 | -                    | -                 | -                     |
| Repair & Maintenance                     | -                   | -                 | -                    | -                 | -                     |
| Utilities                                | -                   | -                 | -                    | -                 | -                     |
| Capital Expenditures (Non CIP)           | -                   | -                 | -                    | -                 | -                     |
| Debt Service                             | -                   | -                 | -                    | -                 | -                     |
| Other Operating Expenses                 | -                   | 3,193,886         | -                    | -                 | -                     |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>-</b>            | <b>3,193,886</b>  | <b>-</b>             | <b>-</b>          | <b>-</b>              |
| <b>CIP PROJECT EXPENDITURES</b>          | <b>35,315</b>       | <b>-</b>          | <b>2,000,000</b>     |                   | <b>-</b>              |
| <b>TOTAL EXPENDITURES</b>                | <b>35,315</b>       | <b>3,193,886</b>  | <b>2,000,000</b>     |                   | <b>-</b>              |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>2,632,454</b>    | <b>(203,165)</b>  | <b>849,952</b>       |                   | <b>2,727,246</b>      |
| <b>FUND BALANCE</b>                      |                     |                   |                      |                   |                       |
| Beginning Balance - July 1               | 4,934,447           | 7,566,901         | 7,363,736            |                   | 8,213,688             |
| Revenue Over/(Under) Expenditures        | 2,632,454           | (203,165)         | 849,952              |                   | 2,727,246             |
| <b>Ending Balance - June 30</b>          | <b>7,566,901</b>    | <b>7,363,736</b>  | <b>8,213,688</b>     |                   | <b>10,940,934</b>     |
| <b>RESERVED FUND BALANCE*</b>            |                     |                   |                      |                   |                       |
| Capital Projects - Beginning Balance     | 285,811             | 3,705,921         | 6,701,715            |                   | 7,701,715             |
| CIP New Appropriations                   | 3,455,425           | 6,349,126         | 3,000,000            |                   | 3,110,000             |
| CIP Appropriation Adjustments            | -                   | (3,353,332)       | -                    |                   | -                     |
| <b>Capital Projects - Ending Balance</b> | <b>3,705,921</b>    | <b>6,701,715</b>  | <b>7,701,715</b>     |                   | <b>10,811,715</b>     |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ 3,860,980</b> | <b>\$ 662,021</b> | <b>\$ 511,973</b>    | <b>\$</b>         | <b>129,219</b>        |

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

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



# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

# Permanent Local Housing Allocation (PLHA) Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual | FY 2024-25 Actual   | FY 2025-26 Projected | FY 2026-27 Budget     |
|--|-------------------|---------------------|----------------------|-----------------------|
|  |                   |                     |                      | City Council Approved |
| <b>REVENUES</b>                          |                   |                     |                      |                       |
| Taxes & Special Assessments              | \$ -              | \$ -                | \$ -                 | \$ -                  |
| Licenses & Permits                       | -                 | -                   | -                    | -                     |
| Intergovernmental                        | -                 | 1,315,676           | -                    | -                     |
| Charges for Services                     | -                 | -                   | -                    | -                     |
| Fines & Forfeitures                      | -                 | -                   | -                    | -                     |
| Use of Money & Property                  | -                 | -                   | -                    | -                     |
| Developer Fees                           | -                 | -                   | -                    | -                     |
| Miscellaneous Revenues                   | -                 | -                   | -                    | -                     |
| Other Financing Sources                  | -                 | -                   | -                    | -                     |
| Annual Replacement/Rehab Transfers       | -                 | -                   | -                    | -                     |
| <b>TOTAL REVENUES</b>                    | -                 | <b>1,315,676</b>    | -                    | -                     |
| <b>OPERATING EXPENDITURES</b>            |                   |                     |                      |                       |
| Salaries & Wages                         | -                 | 388                 | 15,591               | 17,649                |
| Health Benefits                          | -                 | 53                  | 1,912                | 2,026                 |
| Retirement Benefits                      | -                 | 30                  | 1,230                | 1,393                 |
| Other Personnel Expenses                 | -                 | 61                  | 1,845                | 2,053                 |
| Contractual Services                     | -                 | -                   | -                    | 37,500                |
| Supplies & Services                      | -                 | -                   | -                    | -                     |
| Repair & Maintenance                     | -                 | -                   | -                    | -                     |
| Utilities                                | -                 | -                   | -                    | -                     |
| Capital Expenditures (Non CIP)           | -                 | -                   | -                    | -                     |
| Debt Service                             | -                 | -                   | -                    | -                     |
| Other Operating Expenses                 | -                 | -                   | -                    | 315,000               |
| <b>TOTAL OPERATING EXPENDITURES</b>      | -                 | <b>532</b>          | <b>20,578</b>        | <b>375,621</b>        |
| <b>CIP PROJECT EXPENDITURES</b>          |                   |                     |                      |                       |
|  | -                 | -                   | -                    | -                     |
| <b>TOTAL EXPENDITURES</b>                | -                 | <b>532</b>          | <b>20,578</b>        | <b>375,621</b>        |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | -                 | <b>1,315,144</b>    | <b>(20,578)</b>      | <b>(375,621)</b>      |
| <b>FUND BALANCE</b>                      |                   |                     |                      |                       |
| Beginning Balance - July 1               | -                 | -                   | 1,315,144            | 1,294,566             |
| Revenue Over/(Under) Expenditures        | -                 | 1,315,144           | (20,578)             | (375,621)             |
| <b>Ending Balance - June 30</b>          | -                 | <b>1,315,144</b>    | <b>1,294,566</b>     | <b>918,945</b>        |
| <b>RESERVED FUND BALANCE*</b>            |                   |                     |                      |                       |
| Capital Projects - Beginning Balance     | -                 | -                   | -                    | -                     |
| CIP New Appropriations                   | -                 | -                   | -                    | -                     |
| CIP Appropriation Adjustments            | -                 | -                   | -                    | -                     |
| <b>Capital Projects - Ending Balance</b> | -                 | -                   | -                    | -                     |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ -</b>       | <b>\$ 1,315,144</b> | <b>\$ 1,294,566</b>  | <b>\$ 918,945</b>     |

## Permanent Local Housing Allocation - #220

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget     |
|---------------------|---------------------------------------|-----------------------|
|                     |                                       | City Council Approved |
| 511000              | Salary & Wages (Full-Time)            | \$ 17,075             |
| 511006              | Stipends                              | 574                   |
| 512000              | Social Security                       | 1,135                 |
| 512001              | Medicare                              | 265                   |
| 512004              | Health Insurance                      | 2,026                 |
| 512010              | PERS                                  | 1,393                 |
| 512013              | EBAP                                  | 300                   |
| 512021              | Deferred Compensation Retirement Plan | 353                   |
| 521001              | Consulting Services                   | 37,500                |
| 581015              | Housing/Rental Subsidies              | 315,000               |
| <b>Totals</b>       |                                       | <b>\$ 375,621</b>     |

# San Marcos Successor Housing Agency Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual    | FY 2024-25 Actual    | FY 2025-26 Projected | FY 2026-27 Budget |                       |
|--|----------------------|----------------------|----------------------|-------------------|-----------------------|
|  |                      |                      |                      |                   | City Council Approved |
| <b>REVENUES</b>                          |                      |                      |                      |                   |                       |
| Taxes & Special Assessments              | \$ -                 | \$ -                 | \$ -                 | \$ -              | -                     |
| Licenses & Permits                       | -                    | -                    | -                    | -                 | -                     |
| Intergovernmental                        | -                    | -                    | -                    | -                 | -                     |
| Charges for Services                     | 312,618              | 689,787              | 485,000              |                   | 495,000               |
| Fines & Forfeitures                      | -                    | -                    | -                    | -                 | -                     |
| Use of Money & Property                  | 4,017,194            | 3,255,828            | 2,125,960            |                   | 2,156,440             |
| Developer Fees                           | -                    | -                    | -                    | -                 | -                     |
| Miscellaneous Revenues                   | 222,694              | 196,190              | 300,100              |                   | 300,100               |
| Other Financing Sources                  | -                    | -                    | -                    | -                 | -                     |
| Annual Replacement/Rehab Transfers       | -                    | -                    | -                    | -                 | -                     |
| <b>TOTAL REVENUES</b>                    | <b>4,552,506</b>     | <b>4,141,805</b>     | <b>2,911,060</b>     |                   | <b>2,951,540</b>      |
| <b>OPERATING EXPENDITURES</b>            |                      |                      |                      |                   |                       |
| Salaries & Wages                         | 466,106              | 619,096              | 613,237              |                   | 640,149               |
| Health Benefits                          | 77,323               | 79,427               | 74,829               |                   | 78,176                |
| Retirement Benefits                      | 47,118               | 50,250               | 44,402               |                   | 45,286                |
| Other Personnel Expenses                 | 35,966               | 53,498               | 68,167               |                   | 66,587                |
| Contractual Services                     | 301,640              | 453,274              | 520,832              |                   | 520,000               |
| Supplies & Services                      | 825                  | 231                  | 1,250                |                   | 1,250                 |
| Repair & Maintenance                     | -                    | -                    | -                    |                   | -                     |
| Utilities                                | -                    | -                    | 1,500                |                   | 1,500                 |
| Capital Expenditures (Non CIP)           | -                    | -                    | -                    |                   | -                     |
| Debt Service                             | -                    | -                    | -                    |                   | -                     |
| Other Operating Expenses                 | 1,047,375            | 6,558,903            | 24,517               |                   | 20,600                |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>1,976,353</b>     | <b>7,814,679</b>     | <b>1,348,734</b>     |                   | <b>1,373,548</b>      |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>2,576,153</b>     | <b>(3,672,874)</b>   | <b>1,562,326</b>     |                   | <b>1,577,992</b>      |
| <b>FUND BALANCE</b>                      |                      |                      |                      |                   |                       |
| Beginning Balance - July 1               | 34,122,493           | 36,698,646           | 33,025,772           |                   | 34,588,098            |
| Revenue Over/(Under) Expenditures        | 2,576,153            | (3,672,874)          | 1,562,326            |                   | 1,577,992             |
| <b>Ending Balance - June 30</b>          | <b>36,698,646</b>    | <b>33,025,772</b>    | <b>34,588,098</b>    |                   | <b>36,166,090</b>     |
| <b>RESERVED FUND BALANCE</b>             |                      |                      |                      |                   |                       |
| <b>Restricted for Affordable Housing</b> | -                    | -                    | -                    |                   | -                     |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ 36,698,646</b> | <b>\$ 33,025,772</b> | <b>\$ 34,588,098</b> |                   | <b>\$ 36,166,090</b>  |

## SAN MARCOS SUCCESSOR HOUSING AGENCY FUND - #250

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget     |
|---------------------|---------------------------------------|-----------------------|
|                     |                                       | City Council Approved |
| 511000              | Salary & Wages (Full-Time)            | \$ 573,339            |
| 511004              | Vacation Payoff                       | 20,000                |
| 511006              | Stipends                              | 5,788                 |
| 511007              | Auto Allowance                        | 4,372                 |
| 511009              | Bilingual Pay                         | 4,650                 |
| 511100              | Salary & Wages (Part-Time)            | 32,000                |
| 512000              | Social Security                       | 34,910                |
| 512001              | Medicare                              | 8,727                 |
| 512004              | Health Insurance                      | 78,176                |
| 512010              | PERS                                  | 44,706                |
| 512012              | PARS                                  | 580                   |
| 512013              | EBAP                                  | 11,460                |
| 512021              | Deferred Compensation Retirement Plan | 11,490                |
| 521000              | City Attorney Services                | 160,000               |
| 521001              | Consulting Services                   | 125,000               |
| 521002              | Other Contract Services               | 160,000               |
| 521015              | MH Rent Review/Litigation             | 75,000                |
| 531000              | Office Supplies                       | 200                   |
| 531002              | Postage                               | 50                    |
| 532001              | Memberships & Subscriptions           | 1,000                 |
| 552000              | Water                                 | 1,500                 |
| 581000              | Travel & Training                     | 10,000                |
| 581010              | Property Taxes & Special Assessments  | 600                   |
| 581030              | Misc. Expenditures                    | 10,000                |
| <b>Totals</b>       |                                       | <b>\$ 1,373,548</b>   |

# Lease Revenue Debt Service Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Projected | FY 2026-27 Budget     |                  |
|--|-------------------|-------------------|----------------------|-----------------------|------------------|
|  |                   |                   |                      | City Council Approved |                  |
| <b>REVENUES</b>                          |                   |                   |                      |                       |                  |
| Taxes & Special Assessments              | \$ -              | \$ -              | \$ -                 | \$ -                  | \$ -             |
| Licenses & Permits                       | -                 | -                 | -                    | -                     | -                |
| Intergovernmental                        | -                 | -                 | -                    | -                     | -                |
| Charges for Services                     | -                 | -                 | -                    | -                     | -                |
| Fines & Forfeitures                      | -                 | -                 | -                    | -                     | -                |
| Use of Money & Property                  | 615,683           | 616,621           | 593,500              | 619,500               | 619,500          |
| Developer Fees                           | -                 | -                 | -                    | -                     | -                |
| Miscellaneous Revenues                   | -                 | -                 | -                    | -                     | -                |
| Other Financing Sources                  | -                 | -                 | -                    | -                     | -                |
| Annual Replacement/Rehab Transfers       | -                 | -                 | -                    | -                     | -                |
| <b>TOTAL REVENUES</b>                    | <b>615,683</b>    | <b>616,621</b>    | <b>593,500</b>       | <b>619,500</b>        | <b>619,500</b>   |
| <b>OPERATING EXPENDITURES</b>            |                   |                   |                      |                       |                  |
| Salaries & Wages                         | -                 | -                 | -                    | -                     | -                |
| Health Benefits                          | -                 | -                 | -                    | -                     | -                |
| Retirement Benefits                      | -                 | -                 | -                    | -                     | -                |
| Other Personnel Expenses                 | -                 | -                 | -                    | -                     | -                |
| Contractual Services                     | -                 | -                 | -                    | -                     | -                |
| Supplies & Services                      | -                 | -                 | -                    | -                     | -                |
| Repair & Maintenance                     | -                 | -                 | -                    | -                     | -                |
| Utilities                                | -                 | -                 | -                    | -                     | -                |
| Capital Expenditures (Non CIP)           | -                 | -                 | -                    | -                     | -                |
| Debt Service                             | 386,179           | 382,943           | 384,530              | 385,879               | 385,879          |
| Other Operating Expenses                 | -                 | -                 | -                    | -                     | 900,000          |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>386,179</b>    | <b>382,943</b>    | <b>384,530</b>       | <b>1,285,879</b>      | <b>1,285,879</b> |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>229,504</b>    | <b>233,678</b>    | <b>208,970</b>       | <b>(666,379)</b>      | <b>(666,379)</b> |
| <b>FUND BALANCE</b>                      |                   |                   |                      |                       |                  |
| Beginning Balance - July 1, restated     | 825,494           | 1,054,998         | 1,288,676            | 1,497,646             | 1,497,646        |
| Revenue Over/(Under) Expenditures        | 229,504           | 233,678           | 208,970              | (666,379)             | (666,379)        |
| <b>Ending Balance - June 30</b>          | <b>1,054,998</b>  | <b>1,288,676</b>  | <b>1,497,646</b>     | <b>831,267</b>        | <b>831,267</b>   |
| <b>RESERVED FUND BALANCE</b>             |                   |                   |                      |                       |                  |
| Reserve for Debt Service                 | 1,054,998         | 1,288,676         | 1,497,646            | 831,267               | 831,267          |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ -</b>      |

## LEASE REVENUE BONDS - #301

### Expenditure Detail

| Account Number/Name |                         | FY 2026-27 Budget<br>City Council Approved |                  |
|---------------------|-------------------------|--|------------------|
| 571000              | Principal-Bonds         | \$   | 370,000          |
| 572000              | Interest-Bonds          |  | 15,879           |
| 582000              | Operating Transfers Out |  | 900,000          |
| <b>Totals</b>       |                         | \$   | <b>1,285,879</b> |

# Public Facilities Fees Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual   | FY 2024-25 Actual | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|--|---------------------|-------------------|----------------------|--|
| <b>REVENUES</b>                          |                     |                   |                      |  |
| Taxes & Special Assessments              | \$ -                | \$ -              | \$ -                 | \$ -                                       |
| Licenses & Permits                       | -                   | -                 | -                    | -  |
| Intergovernmental                        | -                   | -                 | -                    | -  |
| Use of Money & Property                  | 1,629,389           | 1,043,618         | 1,267,627            | 845,000                                    |
| Developer Fees                           | 738,237             | 8,031,794         | 8,985,275            | 5,922,924                                  |
| Miscellaneous Revenues                   | -                   | 9,300             | -                    | -  |
| <b>TOTAL REVENUES</b>                    | <b>2,367,626</b>    | <b>9,116,428</b>  | <b>10,368,939</b>    | <b>6,845,274</b>                           |
| <b>OPERATING EXPENDITURES</b>            |                     |                   |                      |  |
| Salaries & Wages                         | 69,667              | 87,563            | 108,174              | 114,533                                    |
| Health Benefits                          | 11,411              | 13,430            | 16,274               | 14,506                                     |
| Retirement Benefits                      | 6,705               | 7,470             | 9,080                | 9,471                                      |
| Other Personnel Expenses                 | 4,669               | 7,271             | 12,258               | 12,996                                     |
| Contractual Services                     | -                   | -                 | -                    | -  |
| Other Operating Expenses                 | -                   | 2,075,498         | -                    | -  |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>92,452</b>       | <b>2,191,232</b>  | <b>145,786</b>       | <b>151,506</b>                             |
| <b>CIP PROJECT EXPENDITURES</b>          | <b>14,855,499</b>   | <b>-</b>          | <b>2,500,000</b>     | <b>-</b>                                   |
| <b>TOTAL EXPENDITURES</b>                | <b>14,947,951</b>   | <b>2,191,232</b>  | <b>2,645,786</b>     | <b>151,506</b>                             |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>(12,580,325)</b> | <b>6,925,196</b>  | <b>7,723,153</b>     | <b>6,693,768</b>                           |
| <b>FUND BALANCE</b>                      |                     |                   |                      |  |
| Beginning Balance - July 1, restated     | 35,245,477          | 22,665,152        | 29,590,348           | 37,313,501                                 |
| Revenue Over/(Under) Expenditures        | (12,580,325)        | 6,925,196         | 7,723,153            | 6,693,768                                  |
| <b>Ending Balance - June 30</b>          | <b>22,665,152</b>   | <b>29,590,348</b> | <b>37,313,501</b>    | <b>44,007,269</b>                          |
| <b>RESERVED FUND BALANCE*</b>            |                     |                   |                      |  |
| Flood Control                            | 2,216,581           | 3,424,142         | 4,302,004            | 4,918,736                                  |
| Circulation Element Streets              | 6,910,546           | 1,063,518         | 1,336,177            | 1,527,730                                  |
| SR 78 Interchange Improvements           | 8,760,017           | 15,399,366        | 19,163,456           | 21,915,505                                 |
| Parks/Trails                             | 3,517,798           | 9,524,817         | 11,966,737           | 13,682,278                                 |
| GIS                                      | 49,367              | 59,200            | 75,361               | 85,040                                     |
| NPDES                                    | 1,179,726           | 736,636           | 925,491              | 1,058,168                                  |
| Habitat Conservation                     | 31,117              | (617,331)         | (455,725)            | (283,529)                                  |
| Fire/EMS Facilities**                    | -                   | -                 | 193,185              | 220,880                                    |
| Advanced Planning**                      | -                   | -                 | 26,751               | 30,586                                     |
| Transportation Facilities**              | -                   | -                 | 745,063              | 851,875                                    |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ -</b>                                |

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

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

## PUBLIC FACILITIES FEES FUND- #402

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget     |
|---------------------|---------------------------------------|-----------------------|
|                     |                                       | City Council Approved |
| 511000              | Salary & Wages (Full-Time)            | \$ 110,292            |
| 511005              | Sick Leave Payoff                     | 3,128                 |
| 511006              | Stipends                              | 362                   |
| 511007              | Auto Allowance                        | 571                   |
| 511009              | Bilingual Pay                         | 180                   |
| 512000              | Social Security                       | 6,281                 |
| 512001              | Medicare                              | 1,680                 |
| 512004              | Health Insurance                      | 14,506                |
| 512010              | PERS                                  | 9,471                 |
| 512013              | EBAP                                  | 2,160                 |
| 512015              | RHS                                   | 659                   |
| 512021              | Deferred Compensation Retirement Plan | 2,216                 |
| <b>Totals</b>       |                                       | <b>\$ 151,506</b>     |

# Transnet - Streets Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual  | FY 2024-25 Actual | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|--|--------------------|-------------------|----------------------|--|
| <b>REVENUES</b>                          |                    |                   |                      |  |
| Taxes & Special Assessments              | \$ -               | \$ -              | \$ -                 | \$ -                                       |
| Licenses & Permits                       | -                  | -                 | -                    | -  |
| Intergovernmental                        | 2,614,626          | 11,700,735        | 2,247,000            | 2,000,000                                  |
| Charges for Services                     | -                  | -                 | -                    | -  |
| Fines & Forfeitures                      | -                  | -                 | -                    | -  |
| Use of Money & Property                  | 7,222              | 32,502            | 40,000               | 25,000                                     |
| Developer Fees                           | -                  | -                 | -                    | -  |
| Miscellaneous Revenues                   | -                  | -                 | -                    | -  |
| Other Financing Sources                  | -                  | -                 | -                    | -  |
| Annual Replacement/Rehab Transfers       | -                  | -                 | -                    | -  |
| <b>TOTAL REVENUES</b>                    | <b>2,621,848</b>   | <b>11,733,237</b> | <b>2,287,000</b>     | <b>2,025,000</b>                           |
| <b>OPERATING EXPENDITURES</b>            |                    |                   |                      |  |
| Salaries & Wages                         | 96,088             | 111,132           | 143,032              | 123,642                                    |
| Health Benefits                          | 20,429             | 19,943            | 28,368               | 15,825                                     |
| Retirement Benefits                      | 10,772             | 9,882             | 12,397               | 10,706                                     |
| Other Personnel Expenses                 | 7,842              | 9,831             | 9,062                | 14,945                                     |
| Contractual Services                     | -                  | -                 | -                    | -  |
| Supplies & Services                      | -                  | -                 | -                    | -  |
| Repair & Maintenance                     | -                  | -                 | -                    | -  |
| Utilities                                | -                  | -                 | -                    | -  |
| Capital Expenditures (Non CIP)           | -                  | -                 | -                    | -  |
| Debt Service                             | -                  | -                 | -                    | -  |
| Other Operating Expenses                 | -                  | -                 | -                    | -  |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>135,131</b>     | <b>150,788</b>    | <b>192,859</b>       | <b>165,118</b>                             |
| <b>CIP PROJECT EXPENDITURES</b>          | <b>5,147,814</b>   | <b>7,304,817</b>  | <b>3,500,000</b>     | <b>-</b>                                   |
| <b>TOTAL EXPENDITURES</b>                | <b>5,282,945</b>   | <b>7,455,605</b>  | <b>3,692,859</b>     | <b>165,118</b>                             |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>(2,661,097)</b> | <b>4,277,632</b>  | <b>(1,405,859)</b>   | <b>1,859,882</b>                           |
| <b>FUND BALANCE</b>                      |                    |                   |                      |  |
| Beginning Balance - July 1, restated     | 30,290             | (2,630,807)       | 1,646,825            | 240,966                                    |
| Revenue Over/(Under) Expenditures        | (2,661,097)        | 4,277,632         | (1,405,859)          | 1,859,882                                  |
| <b>Ending Balance - June 30</b>          | <b>(2,630,807)</b> | <b>1,646,825</b>  | <b>240,966</b>       | <b>2,100,848</b>                           |
| <b>RESERVED FUND BALANCE</b>             |                    |                   |                      |  |
| Committed - Capital Projects*            | (2,630,807)        | 1,646,825         | 240,966              | 2,100,848                                  |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ -</b>        | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ -</b>                                |

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

## TRANSNET - STREETS FUND - #404

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget     |
|---------------------|---------------------------------------|-----------------------|
|                     |                                       | City Council Approved |
| 511000              | Salary & Wages (Full-Time)            | \$ 123,003            |
| 511006              | Stipends                              | 490                   |
| 511007              | Auto Allowance                        | 95                    |
| 511009              | Bilingual Pay                         | 54                    |
| 512000              | Social Security                       | 7,876                 |
| 512001              | Medicare                              | 1,867                 |
| 512004              | Health Insurance                      | 15,825                |
| 512010              | PERS                                  | 10,706                |
| 512013              | EBAP                                  | 2,730                 |
| 512021              | Deferred Compensation Retirement Plan | 2,472                 |
| <b>Totals</b>       |                                       | <b>\$ 165,118</b>     |

# Regional Transportation Congestion Improvement Program

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual   | FY 2024-25 Actual   | FY 2025-26 Projected | FY 2026-27 Budget |                       |
|--|---------------------|---------------------|----------------------|-------------------|-----------------------|
|  |                     |                     |                      |                   | City Council Approved |
| <b>REVENUES</b>                          |                     |                     |                      |                   |                       |
| Taxes & Special Assessments              | \$ -                | \$ -                | \$ -                 | \$ -              | -                     |
| Licenses & Permits                       | -                   | -                   | -                    | -                 | -                     |
| Intergovernmental                        | -                   | -                   | -                    | -                 | -                     |
| Charges for Services                     | -                   | -                   | -                    | -                 | -                     |
| Fines & Forfeitures                      | -                   | -                   | -                    | -                 | -                     |
| Use of Money & Property                  | 154,679             | 134,298             | 200,000              |                   | 120,000               |
| Developer Fees                           | 158,490             | 2,163,172           | 2,577,202            |                   | 1,675,850             |
| Miscellaneous Revenues                   | -                   | -                   | -                    |                   | -                     |
| Other Financing Sources                  | -                   | -                   | -                    |                   | -                     |
| Annual Replacement/Rehab Transfers       | -                   | -                   | -                    |                   | -                     |
| <b>TOTAL REVENUES</b>                    | <b>313,169</b>      | <b>2,297,470</b>    | <b>2,777,202</b>     |                   | <b>1,795,850</b>      |
| <b>OPERATING EXPENDITURES</b>            |                     |                     |                      |                   |                       |
| Salaries & Wages                         | -                   | -                   | -                    |                   | -                     |
| Health Benefits                          | -                   | -                   | -                    |                   | -                     |
| Retirement Benefits                      | -                   | -                   | -                    |                   | -                     |
| Other Personnel Expenses                 | -                   | -                   | -                    |                   | -                     |
| Contractual Services                     | -                   | -                   | -                    |                   | -                     |
| Supplies & Services                      | -                   | -                   | -                    |                   | -                     |
| Repair & Maintenance                     | -                   | -                   | -                    |                   | -                     |
| Utilities                                | -                   | -                   | -                    |                   | -                     |
| Capital Expenditures (Non CIP)           | -                   | -                   | -                    |                   | -                     |
| Debt Service                             | -                   | -                   | -                    |                   | -                     |
| Other Operating Expenses                 | -                   | -                   | -                    |                   | -                     |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>-</b>            | <b>-</b>            | <b>-</b>             |                   | <b>-</b>              |
| <b>CIP PROJECT EXPENDITURES</b>          | <b>608,201</b>      | <b>-</b>            | <b>1,000,000</b>     |                   | <b>-</b>              |
| <b>TOTAL EXPENDITURES</b>                | <b>608,201</b>      | <b>-</b>            | <b>1,000,000</b>     |                   | <b>-</b>              |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>(295,032)</b>    | <b>2,297,470</b>    | <b>1,777,202</b>     |                   | <b>1,795,850</b>      |
| <b>FUND BALANCE</b>                      |                     |                     |                      |                   |                       |
| Beginning Balance - July 1, restated     | 2,242,103           | 1,947,071           | 4,244,541            |                   | 6,021,743             |
| Revenue Over/(Under) Expenditures        | (295,032)           | 2,297,470           | 1,777,202            |                   | 1,795,850             |
| <b>Ending Balance - June 30</b>          | <b>1,947,071</b>    | <b>4,244,541</b>    | <b>6,021,743</b>     |                   | <b>7,817,593</b>      |
| <b>RESERVED FUND BALANCE*</b>            |                     |                     |                      |                   |                       |
| Capital Projects - Beginning Balance     | 808,090             | 199,889             | 1,001,285            |                   | 530,285               |
| CIP New Appropriations                   | -                   | 2,355,828           | 529,000              |                   | 1,000,000             |
| CIP Appropriation Adjustments            | -                   | (1,554,432)         | -                    |                   | -                     |
| <b>Capital Projects - Ending Balance</b> | <b>199,889</b>      | <b>1,001,285</b>    | <b>530,285</b>       |                   | <b>1,530,285</b>      |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ 1,747,182</b> | <b>\$ 3,243,256</b> | <b>\$ 5,491,458</b>  | <b>\$</b>         | <b>6,287,308</b>      |

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

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



# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

# Trust/Agency Deposits

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|--|-------------------|-------------------|----------------------|--|
| <b>REVENUES</b>                          |                   |                   |                      |  |
| Taxes & Special Assessments              | \$ -              | \$ -              | \$ -                 | \$ -                                       |
| Licenses & Permits                       | -                 | -                 | -                    | -  |
| Intergovernmental                        | -                 | -                 | -                    | -  |
| Charges for Services                     | -                 | -                 | -                    | -  |
| Fines & Forfeitures                      | -                 | -                 | -                    | -  |
| Use of Money & Property                  | -                 | -                 | -                    | -  |
| Developer Fees                           | -                 | -                 | -                    | -  |
| Miscellaneous Revenues                   | -                 | -                 | -                    | -  |
| Other Financing Sources                  | -                 | -                 | -                    | -  |
| Annual Replacement/Rehab Transfers       | -                 | -                 | -                    | -  |
| <b>TOTAL REVENUES</b>                    | -                 | -                 | -                    | -  |
| <b>OPERATING EXPENDITURES</b>            |                   |                   |                      |  |
| Salaries & Wages                         | -                 | -                 | -                    | -  |
| Health Benefits                          | -                 | -                 | -                    | -  |
| Retirement Benefits                      | -                 | -                 | -                    | -  |
| Other Personnel Expenses                 | -                 | -                 | -                    | -  |
| Contractual Services                     | -                 | -                 | -                    | -  |
| Supplies & Services                      | -                 | -                 | -                    | -  |
| Repair & Maintenance                     | -                 | -                 | -                    | -  |
| Utilities                                | -                 | -                 | -                    | -  |
| Capital Expenditures (Non CIP)           | -                 | -                 | -                    | -  |
| Debt Service                             | -                 | -                 | -                    | -  |
| Other Operating Expenses                 | -                 | -                 | -                    | -  |
| <b>TOTAL OPERATING EXPENDITURES</b>      | -                 | -                 | -                    | -  |
| <b>CIP PROJECT EXPENDITURES</b>          |                   |                   |                      |  |
| <b>TOTAL EXPENDITURES</b>                | -                 | -                 | -                    | -  |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> |                   |                   |                      |  |
|  | -                 | -                 | -                    | -  |
| <b>FUND BALANCE</b>                      |                   |                   |                      |  |
| Beginning Balance - July 1, restated     | 2,491,766         | 2,491,766         | 2,491,766            | 2,491,766                                  |
| Revenue Over/(Under) Expenditures        | -                 | -                 | -                    | -  |
| <b>Ending Balance - June 30</b>          | <b>2,491,766</b>  | <b>2,491,766</b>  | <b>2,491,766</b>     | <b>2,491,766</b>                           |
| <b>RESERVED FUND BALANCE*</b>            |                   |                   |                      |  |
| Reserve for Trust/Agency Deposits        | 2,491,766         | 2,491,766         | 2,491,766            | 2,491,766                                  |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  |                   |                   |                      |  |
|  | \$ -              | \$ -              | \$ -                 | \$ -                                       |



# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES



# Redevelopment Property Tax Trust Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual  | FY 2024-25 Actual  | FY 2025-26 Projected | FY 2026-27 Budget     |
|--|--------------------|--------------------|----------------------|-----------------------|
|  |                    |                    |                      | City Council Approved |
| <b>REVENUES</b>                          |                    |                    |                      |                       |
| Taxes & Special Assessments              | \$ 21,587,605      | \$ 18,967,823      | \$ 19,161,072        | \$ 20,291,490         |
| Licenses & Permits                       | -                  | -                  | -                    | -                     |
| Intergovernmental                        | -                  | -                  | -                    | -                     |
| Charges for Services                     | -                  | -                  | -                    | -                     |
| Fines & Forfeitures                      | -                  | -                  | -                    | -                     |
| Use of Money & Property                  | 1,718,407          | 1,450,794          | 1,555,964            | 567,516               |
| Developer Fees                           | -                  | -                  | -                    | -                     |
| Miscellaneous Revenues                   | 3,168,000          | 177,956            | -                    | 3,023,608             |
| Other Financing Sources                  | -                  | -                  | -                    | -                     |
| Annual Replacement/Rehab Transfers       | -                  | -                  | -                    | -                     |
| <b>TOTAL REVENUES</b>                    | <b>26,474,012</b>  | <b>20,596,573</b>  | <b>20,717,036</b>    | <b>23,882,614</b>     |
| <b>OPERATING EXPENDITURES</b>            |                    |                    |                      |                       |
| Salaries & Wages                         | 59,573             | 99,674             | 86,950               | 110,485               |
| Health Benefits                          | 9,746              | 13,747             | 11,000               | 13,600                |
| Retirement Benefits                      | 6,170              | 8,280              | 6,200                | 8,500                 |
| Other Personnel Expenses                 | 4,526              | 8,750              | 9,100                | 12,200                |
| Contractual Services                     | 89,527             | 65,245             | 50,000               | 90,000                |
| Supplies & Services                      | -                  | -                  | -                    | -                     |
| Repair & Maintenance                     | -                  | -                  | -                    | -                     |
| Utilities                                | -                  | -                  | -                    | -                     |
| Capital Expenditures (Non CIP)           | -                  | -                  | -                    | -                     |
| Debt Service                             | 27,612,594         | 21,799,462         | 23,546,660           | 23,487,853            |
| Other Operating Expenses                 | -                  | 555,960            | -                    | -                     |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>27,782,136</b>  | <b>22,551,118</b>  | <b>23,709,910</b>    | <b>23,722,638</b>     |
| <b>CIP PROJECT EXPENDITURES</b>          | <b>6,961,779</b>   | <b>-</b>           | <b>-</b>             | <b>-</b>              |
| <b>TOTAL EXPENDITURES</b>                | <b>34,743,915</b>  | <b>22,551,118</b>  | <b>23,709,910</b>    | <b>23,722,638</b>     |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>(8,269,903)</b> | <b>(1,954,545)</b> | <b>(2,992,874)</b>   | <b>159,976</b>        |
| <b>FUND BALANCE</b>                      |                    |                    |                      |                       |
| Beginning Balance - July 1, restated     | 38,015,527         | 29,745,624         | 27,791,079           | 24,798,205            |
| Revenue Over/(Under) Expenditures        | (8,269,903)        | (1,954,545)        | (2,992,874)          | 159,976               |
| <b>Ending Balance - June 30</b>          | <b>29,745,624</b>  | <b>27,791,079</b>  | <b>24,798,205</b>    | <b>24,958,181</b>     |
| <b>RESERVED FUND BALANCE*</b>            |                    |                    |                      |                       |
| Enforceable Obligations                  | 15,704,584         | 6,788,260          | 3,795,386            | 3,955,362             |
| Capital Projects - Beginning Balance     | 20,697,819         | 21,002,819         | 21,002,819           | 21,002,819            |
| CIP New Appropriations                   | 305,000            | -                  | -                    | -                     |
| CIP Appropriation Adjustments            | -                  | -                  | -                    | -                     |
| <b>Capital Projects - Ending Balance</b> | <b>29,745,624</b>  | <b>27,791,079</b>  | <b>24,798,205</b>    | <b>24,958,181</b>     |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>          | <b>\$ -</b>           |

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

## REDEVELOPMENT PROPERTY TAX TRUST FUND - #560

### Expenditure Detail

| Account Number/Name |                                       | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---------------------------------------|--|
| 511000              | Salary & Wages (Full-Time)            | \$ 108,700                                 |
| 511006              | Stipends                              | 255  |
| 511007              | Auto Allowance                        | 900  |
| 511009              | Bilingual Pay                         | 630  |
| 512000              | Social Security                       | 6,800                                      |
| 512001              | Medicare                              | 1,700                                      |
| 512004              | Health Insurance                      | 13,600                                     |
| 512010              | PERS                                  | 8,500                                      |
| 512013              | EBAP                                  | 1,500                                      |
| 512021              | Deferred Compensation Retirement Plan | 2,200                                      |
| 521000              | City Attorney Services                | 40,000                                     |
| 521001              | Consulting Services                   | 30,000                                     |
| 521002              | Other Contract Services               | 10,000                                     |
| 521007              | Bond Service                          | 10,000                                     |
| 571000              | Principal-Bonds                       | 17,490,404                                 |
| 571005              | Amortization of Def Charges           | 20,000                                     |
| 572000              | Interest-Bonds                        | 5,578,660                                  |
| 572005              | Def Charges Interest                  | 398,789                                    |
| <b>Totals</b>       |                                       | <b>\$ 23,722,638</b>                       |

# Creekside Marketplace Enterprise Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual  | FY 2024-25 Actual  | FY 2025-26 Projected | FY 2026-27 Budget     |
|--|--------------------|--------------------|----------------------|-----------------------|
|  |                    |                    |                      | City Council Approved |
| <b>REVENUES</b>                          |                    |                    |                      |                       |
| Taxes & Special Assessments              | \$ -               | \$ -               | \$ -                 | \$ -                  |
| Licenses & Permits                       | -                  | -                  | -                    | -                     |
| Intergovernmental                        | -                  | -                  | -                    | -                     |
| Charges for Services                     | 960,108            | 1,048,274          | 1,149,771            | 1,295,490             |
| Fines & Forfeitures                      | -                  | -                  | -                    | -                     |
| Use of Money & Property                  | 4,809,133          | 5,230,161          | 5,693,132            | 5,729,680             |
| Developer Fees                           | -                  | -                  | -                    | -                     |
| Miscellaneous Revenues                   | 141,695            | 93,977             | 111,178              | 116,823               |
| Other Financing Sources                  | -                  | -                  | -                    | -                     |
| Annual Replacement/Rehab Transfers       | -                  | -                  | -                    | -                     |
| <b>TOTAL REVENUES</b>                    | <b>5,910,936</b>   | <b>6,372,412</b>   | <b>6,954,081</b>     | <b>7,141,993</b>      |
| <b>OPERATING EXPENDITURES</b>            |                    |                    |                      |                       |
| Salaries & Wages                         | -                  | -                  | -                    | -                     |
| Health Benefits                          | -                  | -                  | -                    | -                     |
| Retirement Benefits                      | -                  | -                  | -                    | -                     |
| Other Personnel Expenses                 | -                  | -                  | -                    | -                     |
| Contractual Services                     | 416,921            | 443,041            | 475,918              | 473,918               |
| Supplies & Services                      | 205,227            | 235,606            | 253,802              | 303,030               |
| Repair & Maintenance                     | 4,678,742          | 3,974,271          | 814,484              | 1,652,294             |
| Utilities                                | 99,516             | 140,426            | 119,518              | 126,092               |
| Capital Expenditures (Non CIP)           | -                  | -                  | -                    | -                     |
| Debt Service                             | -                  | -                  | -                    | -                     |
| Other Operating Expenses                 | 2,825,413          | 2,848,658          | 4,603,747            | 5,097,213             |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>8,225,819</b>   | <b>7,642,002</b>   | <b>6,267,469</b>     | <b>7,652,547</b>      |
| <b>CIP PROJECT EXPENDITURES</b>          |                    |                    |                      |                       |
|  | -                  | -                  | -                    | -                     |
| <b>TOTAL EXPENDITURES</b>                | <b>8,225,819</b>   | <b>7,642,002</b>   | <b>6,267,469</b>     | <b>7,652,547</b>      |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>(2,314,883)</b> | <b>(1,269,590)</b> | <b>686,612</b>       | <b>(510,554)</b>      |
| <b>FUND BALANCE</b>                      |                    |                    |                      |                       |
| Beginning Balance - July 1, restated*    | 101,365,669        | 99,050,786         | 97,781,196           | 98,467,808            |
| Revenue Over/(Under) Expenditures        | (2,314,883)        | (1,269,590)        | 686,612              | (510,554)             |
| <b>Ending Balance - June 30</b>          | <b>99,050,786</b>  | <b>97,781,196</b>  | <b>98,467,808</b>    | <b>97,957,254</b>     |
| <b>RESERVED FUND BALANCE - JUNE 30</b>   |                    |                    |                      |                       |
| Restricted Reserves                      | 99,050,786         | 97,781,196         | 98,467,808           | 97,957,254            |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>          | <b>\$ -</b>           |

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

## CREEKSIDE MARKETPLACE ENTERPRISE FUND - #601

### Expenditure Detail

| Account Number/Name |                               | FY 2026-27 Budget<br>City Council Approved |
|---------------------|-------------------------------|--|
| 521000              | City Attorney Services        | \$ 16,000                                  |
| 521003              | Insurance/Liability           | 170,843                                    |
| 521004              | Security Guard Services       | 91,775                                     |
| 521014              | Property Management Services  | 195,300                                    |
| 531004              | Janitorial Services           | 303,030                                    |
| 541000              | Building Repair & Maintenance | 1,393,133                                  |
| 544003              | Tenant Improvements           | 103,065                                    |
| 544004              | Tree & Landscape              | 156,096                                    |
| 551000              | Electric & Gas                | 67,506                                     |
| 552000              | Water                         | 58,586                                     |
| 581022              | Broker/Lease Expense          | 97,213                                     |
| 582000              | Operating Transfers Out       | 5,000,000                                  |
| <b>Totals</b>       |                               | <b>\$ 7,652,547</b>                        |

# Vehicle & Equipment Acquisition/Replacement Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual  | FY 2024-25 Actual | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|--|--------------------|-------------------|----------------------|--|
| <b>REVENUES</b>                          |                    |                   |                      |  |
| Taxes & Special Assessments              | \$ -               | \$ -              | \$ -                 | \$ -                                       |
| Licenses & Permits                       | -                  | -                 | -                    | -  |
| Intergovernmental                        | 691,860            | -                 | -                    | -  |
| Charges for Services                     | -                  | -                 | -                    | -  |
| Fines & Forfeitures                      | -                  | -                 | -                    | -  |
| Use of Money & Property                  | -                  | -                 | -                    | -  |
| Developer Fees                           | -                  | -                 | -                    | -  |
| Miscellaneous Revenues                   | -                  | 7,183             | 172,365              | -  |
| Other Financing Sources                  | -                  | -                 | -                    | -  |
| Annual Replacement/Rehab Transfers       | -                  | 2,334,276         | 3,744,199            | 3,900,592                                  |
| <b>TOTAL REVENUES</b>                    | <b>691,860</b>     | <b>2,341,459</b>  | <b>3,916,564</b>     | <b>3,900,592</b>                           |
| <b>OPERATING EXPENDITURES</b>            |                    |                   |                      |  |
| Salaries & Wages                         | -                  | -                 | -                    | -  |
| Health Benefits                          | -                  | -                 | -                    | -  |
| Retirement Benefits                      | -                  | -                 | -                    | -  |
| Other Personnel Expenses                 | -                  | -                 | -                    | -  |
| Contractual Services                     | 598,642            | 708,207           | 720,000              | 800,000                                    |
| Supplies & Services                      | -                  | -                 | -                    | -  |
| Repair & Maintenance                     | -                  | 247,439           | -                    | -  |
| Utilities                                | -                  | -                 | -                    | -  |
| Capital Expenditures (Non CIP)           | 315,318            | 323,816           | 4,067,141            | 2,800,000                                  |
| Debt Service                             | 468,040            | 485,196           | 485,198              | 300,592                                    |
| Other Operating Expenses                 | 190,062            | -                 | -                    | -  |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>1,572,062</b>   | <b>1,764,658</b>  | <b>5,272,339</b>     | <b>3,900,592</b>                           |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>(880,202)</b>   | <b>576,801</b>    | <b>(1,355,775)</b>   | <b>-</b>                                   |
| <b>FUND BALANCE</b>                      |                    |                   |                      |  |
| Beginning Balance - July 1               | (344,042)          | (1,224,244)       | 827,044              | -  |
| Equity Balance Transfer Adjustments      | -                  | 1,474,487         | 528,731              | -  |
| Revenue Over/(Under) Expenditures        | (880,202)          | 576,801           | (1,355,775)          | -  |
| <b>Ending Balance - June 30</b>          | <b>(1,224,244)</b> | <b>827,044</b>    | <b>-</b>             | <b>-</b>                                   |
| <b>RESERVED FUND BALANCE</b>             |                    |                   |                      |  |
| Vehicle & Equipment Replacement          | (1,224,244)        | 827,044           | -                    | -  |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ -</b>        | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ -</b>                                |

**VEHICLE & EQUIPMENT ACQUISITION/REPLACEMENT FUND - #602****Expenditure Detail**

| <b>Account Number/Name</b> |                                       | <b>FY 2026-27 Budget</b>     |                  |
|----------------------------|---------------------------------------|------------------------------|------------------|
|                            |                                       | <b>City Council Approved</b> |                  |
| 521024                     | Vehicle Rental & Maintenance Services | \$                           | 800,000          |
| 561000                     | Capital Equipment                     |                              | 2,800,000        |
| 571002                     | Principal-Other                       |                              | 269,253          |
| 572002                     | Interest-Other                        |                              | 31,339           |
| <b>Totals</b>              |                                       | \$                           | <b>3,900,592</b> |

# City Facilities Replacement/ Rehabilitation Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual   | FY 2024-25 Actual   | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|--|---------------------|---------------------|----------------------|--|
| <b>REVENUES</b>                          |                     |                     |                      |  |
| Taxes & Special Assessments              | \$ -                | \$ -                | \$ -                 | \$ -                                       |
| Licenses & Permits                       | -                   | -                   | -                    | -  |
| Intergovernmental                        | -                   | -                   | -                    | -  |
| Charges for Services                     | -                   | -                   | -                    | -  |
| Fines & Forfeitures                      | -                   | -                   | -                    | -  |
| Use of Money & Property                  | 275,648             | 240,239             | 96,000               | 90,000                                     |
| Developer Fees                           | -                   | -                   | -                    | -  |
| Miscellaneous Revenues                   | -                   | -                   | -                    | -  |
| Other Financing Sources                  | -                   | -                   | -                    | -  |
| Annual Replacement/Rehab Transfers       | -                   | -                   | 1,894,495            | 3,268,642                                  |
| <b>TOTAL REVENUES</b>                    | <b>275,648</b>      | <b>240,239</b>      | <b>1,990,495</b>     | <b>3,358,642</b>                           |
| <b>OPERATING EXPENDITURES</b>            |                     |                     |                      |  |
| Salaries & Wages                         | -                   | -                   | -                    | -  |
| Health Benefits                          | -                   | -                   | -                    | -  |
| Retirement Benefits                      | -                   | -                   | -                    | -  |
| Other Personnel Expenses                 | -                   | -                   | -                    | -  |
| Contractual Services                     | 165,450             | 309,381             | 2,711,845            | 1,765,000                                  |
| Supplies & Services                      | -                   | -                   | -                    | -  |
| Repair & Maintenance                     | -                   | -                   | -                    | 1,375,000                                  |
| Utilities                                | -                   | -                   | -                    | -  |
| Capital Expenditures (Non CIP)           | 374,936             | 35,744              | 124,915              | 75,000                                     |
| Debt Service                             | -                   | -                   | -                    | -  |
| Other Operating Expenses                 | -                   | 637,744             | -                    | -  |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>540,386</b>      | <b>982,869</b>      | <b>2,836,760</b>     | <b>3,215,000</b>                           |
| <b>CIP PROJECT EXPENDITURES</b>          | <b>436,167</b>      | <b>-</b>            | <b>-</b>             | <b>-</b>                                   |
| <b>TOTAL EXPENDITURES</b>                | <b>976,553</b>      | <b>982,869</b>      | <b>2,836,760</b>     | <b>3,215,000</b>                           |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>(700,905)</b>    | <b>(742,630)</b>    | <b>(846,265)</b>     | <b>143,642</b>                             |
| <b>FUND BALANCE</b>                      |                     |                     |                      |  |
| Beginning Balance - July 1               | 5,626,310           | 4,925,405           | 2,708,288            | 1,862,023                                  |
| Equity Balance Transfer Adjustments      | -                   | (1,474,487)         | -                    | -  |
| Revenue Over/(Under) Expenditures        | (700,905)           | (742,630)           | (846,265)            | 143,642                                    |
| <b>Ending Balance - June 30</b>          | <b>4,925,405</b>    | <b>2,708,288</b>    | <b>1,862,023</b>     | <b>2,005,665</b>                           |
| <b>RESERVED FUND BALANCE*</b>            |                     |                     |                      |  |
| Capital Projects - Beginning Balance     | 2,354,516           | 974,964             | 264,500              | 614,500                                    |
| CIP New Appropriations                   | 35,000              | -                   | 350,000              | -  |
| CIP Appropriation Adjustments            | (978,385)           | (710,464)           | -                    | -  |
| <b>Capital Projects - Ending Balance</b> | <b>974,964</b>      | <b>264,500</b>      | <b>614,500</b>       | <b>614,500</b>                             |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ 3,950,441</b> | <b>\$ 2,443,788</b> | <b>\$ 1,247,523</b>  | <b>\$ 1,391,165</b>                        |

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

## CITY FACILITIES REPLACEMENT/REHABILITATION FUND - #603

### Expenditure Detail

| Account Number/Name |                               | FY 2026-27 Budget<br>City Council Approved |                  |
|---------------------|-------------------------------|--|------------------|
| 521012              | Contract Maintenance Services | \$   | 1,765,000        |
| 541000              | Furniture                     |  | 1,375,000        |
| 561000              | Capital Equipment             |  | 75,000           |
| <b>Totals</b>       |                               | \$   | <b>3,215,000</b> |

# City Infrastructure Replacement/Rehabilitation Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual   | FY 2024-25 Actual   | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|--|---------------------|---------------------|----------------------|--|
| <b>REVENUES</b>                          |                     |                     |                      |  |
| Taxes & Special Assessments              | \$ -                | \$ -                | \$ -                 | \$ -                                       |
| Licenses & Permits                       | -                   | -                   | -                    | -  |
| Intergovernmental                        | -                   | -                   | -                    | -  |
| Charges for Services                     | -                   | -                   | -                    | -  |
| Fines & Forfeitures                      | -                   | -                   | -                    | -  |
| Use of Money & Property                  | 214,971             | 197,718             | 106,000              | 128,000                                    |
| Developer Fees                           | -                   | -                   | -                    | -  |
| Miscellaneous Revenues                   | -                   | -                   | -                    | -  |
| Other Financing Sources                  | -                   | -                   | -                    | -  |
| Annual Replacement/Rehab Transfers       | -                   | -                   | 3,294,000            | 1,779,303                                  |
| <b>TOTAL REVENUES</b>                    | <b>214,971</b>      | <b>197,718</b>      | <b>3,400,000</b>     | <b>1,907,303</b>                           |
| <b>OPERATING EXPENDITURES</b>            |                     |                     |                      |  |
| Salaries & Wages                         | -                   | -                   | -                    | -  |
| Health Benefits                          | -                   | -                   | -                    | -  |
| Retirement Benefits                      | -                   | -                   | -                    | -  |
| Other Personnel Expenses                 | -                   | -                   | -                    | -  |
| Contractual Services                     | 998,526             | 627,622             | 2,452,800            | 810,000                                    |
| Supplies & Services                      | -                   | -                   | -                    | -  |
| Repair & Maintenance                     | -                   | -                   | -                    | -  |
| Utilities                                | -                   | -                   | -                    | -  |
| Capital Expenditures (Non CIP)           | -                   | -                   | -                    | -  |
| Debt Service                             | -                   | -                   | -                    | -  |
| Other Operating Expenses                 | -                   | 626,564             | 614,340              | 915,660                                    |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>998,526</b>      | <b>1,254,186</b>    | <b>3,067,140</b>     | <b>1,725,660</b>                           |
| <b>CIP PROJECT EXPENDITURES</b>          | <b>51,516</b>       | <b>-</b>            | <b>-</b>             | <b>-</b>                                   |
| <b>TOTAL EXPENDITURES</b>                | <b>1,050,042</b>    | <b>1,254,186</b>    | <b>3,067,140</b>     | <b>1,725,660</b>                           |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>(835,071)</b>    | <b>(1,056,468)</b>  | <b>332,860</b>       | <b>181,643</b>                             |
| <b>FUND BALANCE</b>                      |                     |                     |                      |  |
| Beginning Balance - July 1               | 5,024,436           | 4,189,365           | 3,132,897            | 2,937,026                                  |
| Equity Balance Transfer Adjustments      | -                   | -                   | (528,731)            | -  |
| Revenue Over/(Under) Expenditures        | (835,071)           | (1,056,468)         | 332,860              | 181,643                                    |
| <b>Ending Balance - June 30</b>          | <b>4,189,365</b>    | <b>3,132,897</b>    | <b>2,937,026</b>     | <b>3,118,669</b>                           |
| <b>RESERVED FUND BALANCE*</b>            |                     |                     |                      |  |
| Capital Projects - Beginning Balance     | 2,406,948           | 2,029,357           | 883,247              | 1,083,247                                  |
| CIP New Appropriations                   | 60,000              | 44,649              | 200,000              | 595,000                                    |
| CIP Appropriation Adjustments            | (386,075)           | (1,190,759)         | -                    | -  |
| <b>Capital Projects - Ending Balance</b> | <b>2,029,357</b>    | <b>883,247</b>      | <b>1,083,247</b>     | <b>1,678,247</b>                           |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ 2,160,008</b> | <b>\$ 2,249,650</b> | <b>\$ 1,853,779</b>  | <b>\$ 1,440,422</b>                        |

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

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

| Account Number/Name |                               | FY 2026-27 Budget<br>City Council Approved |                  |
|---------------------|-------------------------------|--|------------------|
| 521012              | Contract Maintenance Services | \$   | 810,000          |
| 581024              | Software                      |  | 915,660          |
| <b>Totals</b>       |                               | \$   | <b>1,725,660</b> |

# Real Property Management Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|--|-------------------|-------------------|----------------------|--|
| <b>REVENUES</b>                          |                   |                   |                      |  |
| Taxes & Special Assessments              | \$ -              | \$ -              | \$ -                 | \$ -                                       |
| Licenses & Permits                       | -                 | -                 | -                    | -  |
| Intergovernmental                        | -                 | -                 | -                    | -  |
| Charges for Services                     | 711,591           | 1,398,899         | 1,017,207            | 842,081                                    |
| Fines & Forfeitures                      | -                 | -                 | -                    | -  |
| Use of Money & Property                  | 5,839,622         | 6,016,448         | 6,353,597            | 6,628,360                                  |
| Developer Fees                           | -                 | -                 | -                    | -  |
| Miscellaneous Revenues                   | 21,011            | 4,800             | 5,575                | 3,578                                      |
| Other Financing Sources                  | -                 | -                 | -                    | -  |
| Annual Replacement/Rehab Transfers       | -                 | -                 | -                    | -  |
| <b>TOTAL REVENUES</b>                    | <b>6,572,224</b>  | <b>7,420,147</b>  | <b>7,376,379</b>     | <b>7,474,019</b>                           |
| <b>OPERATING EXPENDITURES</b>            |                   |                   |                      |  |
| Salaries & Wages                         | -                 | -                 | -                    | -  |
| Health Benefits                          | -                 | -                 | -                    | -  |
| Retirement Benefits                      | -                 | -                 | -                    | -  |
| Other Personnel Expenses                 | -                 | -                 | -                    | -  |
| Contractual Services                     | 1,158,927         | 1,234,424         | 1,470,312            | 1,347,293                                  |
| Supplies & Services                      | 401,365           | 334,531           | 349,481              | 356,384                                    |
| Repair & Maintenance                     | 1,731,514         | 1,880,300         | 5,489,321            | 7,671,820                                  |
| Utilities                                | 1,231,044         | 1,317,606         | 1,412,815            | 1,301,806                                  |
| Capital Expenditures (Non CIP)           | -                 | -                 | -                    | -  |
| Debt Service                             | -                 | -                 | -                    | -  |
| Other Operating Expenses                 | 1,128,310         | 1,436,965         | 1,747,210            | 2,188,444                                  |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>5,651,160</b>  | <b>6,203,826</b>  | <b>10,469,139</b>    | <b>12,865,747</b>                          |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>921,064</b>    | <b>1,216,321</b>  | <b>(3,092,760)</b>   | <b>(5,391,728)</b>                         |
| <b>FUND BALANCE</b>                      |                   |                   |                      |  |
| Beginning Balance - July 1               | 3,996,490         | 4,917,554         | 11,320,462           | 8,227,702                                  |
| Equity Balance Transfer Adjustments      | -                 | 5,186,587         | -                    | -  |
| Revenue Over/(Under) Expenditures        | 921,064           | 1,216,321         | (3,092,760)          | (5,391,728)                                |
| <b>Ending Balance - June 30</b>          | <b>4,917,554</b>  | <b>11,320,462</b> | <b>8,227,702</b>     | <b>2,835,974</b>                           |
| <b>RESERVED FUND BALANCE</b>             |                   |                   |                      |  |
| Restricted Reserves                      | 4,917,554         | 11,320,462        | 8,227,702            | 2,835,974                                  |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ -</b>                                |

## REAL PROPERTY MANAGEMENT FUND - #605

### Expenditure Detail

| Account Number/Name |                                      | FY 2026-27 Budget<br>City Council Approved |
|---------------------|--------------------------------------|--|
| 521000              | City Attorney Services               | \$ 37,500                                  |
| 521002              | Other Contract Services              | 66,164                                     |
| 521003              | Insurance/Liability                  | 425,865                                    |
| 521004              | Security Guard Services              | 288,909                                    |
| 521014              | Property Management Services         | 528,855                                    |
| 531004              | Janitorial Services                  | 356,384                                    |
| 541000              | Building Repair & Maintenance        | 7,177,265                                  |
| 544003              | Tenant Improvements                  | 180,320                                    |
| 544004              | Tree & Landscape                     | 314,235                                    |
| 551000              | Electric & Gas                       | 1,265,591                                  |
| 552000              | Water                                | 36,215                                     |
| 581010              | Property Taxes & Special Assessments | 28,299                                     |
| 581022              | Broker/Lease Expense                 | 235,145                                    |
| 582000              | Operating Transfers Out              | 1,925,000                                  |
|                     | <b>Totals</b>                        | <b>\$ 12,865,747</b>                       |

# Measure Q Fund

## PURPOSE:

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

## Budget Summary

| Budget Category                          | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Projected | FY 2026-27 Budget<br>City Council Approved |
|--|-------------------|-------------------|----------------------|--|
| <b>REVENUES</b>                          |                   |                   |                      |  |
| Taxes & Special Assessments              | \$ -              | \$ 5,213,941      | \$ 23,686,061        | \$ 23,679,780                              |
| Licenses & Permits                       | -                 | -                 | -                    | -  |
| Intergovernmental                        | -                 | -                 | -                    | -  |
| Charges for Services                     | -                 | -                 | -                    | -  |
| Fines & Forfeitures                      | -                 | -                 | -                    | -  |
| Use of Money & Property                  | -                 | -                 | -                    | -  |
| Developer Fees                           | -                 | -                 | -                    | -  |
| Miscellaneous Revenues                   | -                 | -                 | -                    | -  |
| Other Financing Sources                  | -                 | -                 | -                    | -  |
| Annual Replacement/Rehab Transfers       | -                 | -                 | -                    | -  |
| <b>TOTAL REVENUES</b>                    | -                 | <b>5,213,941</b>  | <b>23,686,061</b>    | <b>23,679,780</b>                          |
| <b>OPERATING EXPENDITURES</b>            |                   |                   |                      |  |
| Salaries & Wages - Safety                | -                 | -                 | -                    | 3,040,000                                  |
| Health Benefits                          | -                 | -                 | -                    | -  |
| Retirement Benefits                      | -                 | -                 | -                    | -  |
| Other Personnel Expenses                 | -                 | -                 | -                    | -  |
| Contractual Services                     | -                 | 1,977,591         | 4,421,543            | 5,173,002                                  |
| Supplies & Services                      | -                 | 366,880           | 1,073,850            | 1,127,640                                  |
| Repair & Maintenance                     | -                 | 28,400            | 575,116              | 758,561                                    |
| Utilities                                | -                 | -                 | -                    | -  |
| Capital Expenditures (Non CIP)           | -                 | 70,086            | 215,900              | 93,000                                     |
| Debt Service                             | -                 | -                 | -                    | -  |
| Other Operating Expenses                 | -                 | 2,334,276         | 9,277,194            | 9,375,118                                  |
| <b>TOTAL OPERATING EXPENDITURES</b>      | -                 | <b>4,777,233</b>  | <b>15,563,603</b>    | <b>19,567,321</b>                          |
| <b>CIP PROJECT EXPENDITURES</b>          |                   |                   |                      |  |
|  | -                 | -                 | -                    | -  |
| <b>TOTAL EXPENDITURES</b>                | -                 | <b>4,777,233</b>  | <b>15,563,603</b>    | <b>19,567,321</b>                          |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | -                 | <b>436,708</b>    | <b>8,122,458</b>     | <b>4,112,459</b>                           |
| <b>FUND BALANCE</b>                      |                   |                   |                      |  |
| Beginning Balance - July 1               | -                 | -                 | 436,708              | 8,559,166                                  |
| Revenue Over/(Under) Expenditures        | -                 | 436,708           | 8,122,458            | 4,112,459                                  |
| <b>Ending Balance - June 30</b>          | -                 | <b>436,708</b>    | <b>8,559,166</b>     | <b>12,671,625</b>                          |
| <b>RESERVED FUND BALANCE*</b>            |                   |                   |                      |  |
| Capital Projects - Beginning Balance     | -                 | -                 | -                    | 7,397,625                                  |
| CIP New Appropriations                   | -                 | -                 | 7,250,000            | 5,274,000                                  |
| CIP Appropriation Adjustments            | -                 | -                 | 147,625              | -  |
| <b>Capital Projects - Ending Balance</b> | -                 | -                 | <b>7,397,625</b>     | <b>12,671,625</b>                          |
| <b>AVAILABLE FUND BALANCE - JUNE 30</b>  | \$ -              | \$ <b>436,708</b> | \$ <b>1,161,541</b>  | \$ -                                       |

## MEASURE Q FUND - #606

### Expenditure Detail

| Account Number/Name |   | FY 2026-27 Budget<br>City Council Approved |
|---------------------|---|--|
| 511001              | Overtime                                  | \$ 3,040,000                               |
| 521002              | Other Contract Services                   | 1,314,990                                  |
| 521011              | Law Enforcement Services                  | 871,049                                    |
| 521012              | Contract Maintenance Services             | 2,986,963                                  |
| 531004              | Janitorial Services                       | 695,037                                    |
| 531008              | Fertilizers/Herbicides                    | 116,457                                    |
| 531009              | Construction Materials                    | 25,500                                     |
| 531011              | Medical Supplies                          | 262,652                                    |
| 531013              | Aquatic Chemicals                         | 27,994                                     |
| 541000              | Building Repair & Maintenance             | 57,750                                     |
| 541002              | Electrical Repair & Maintenance           | 13,000                                     |
| 541005              | Plumbing Repair & Maintenance             | 17,000                                     |
| 541006              | Pool Repair & Maintenance                 | 7,725                                      |
| 542004              | Sports Equipment Repair                   | 20,000                                     |
| 542005              | Safety Equipment                          | 106,388                                    |
| 542008              | Heavy Equipment Repair & Maintenance-Fire | 375,000                                    |
| 543002              | Automotive Repair-Fire                    | 25,000                                     |
| 543003              | Tires-Fire                                | 60,000                                     |
| 544004              | Tree & Landscape                          | 56,370                                     |
| 544008              | Hydrants                                  | 20,328                                     |
| 561000              | Capital Equipment                         | 93,000                                     |
| 581012              | Nuisance Abatement/Code Enforcement       | 193,200                                    |
| 581062              | Health and Wellness                       | 233,381                                    |
| 582000              | Operating Transfers Out                   | 8,948,537                                  |
| <b>Totals</b>       |   | <b>\$ 19,567,321</b>                       |



# Projected Fund Balance Summaries





**SAN MARCOS**  
DISCOVER LIFE'S POSSIBILITIES

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

|  | Fund Balances 7/1/25 | Adjustments/ Equity Transfers | Revenues & Other Funding Sources | Expenditures & Other Funding Uses | Revenues (Over/Under) Expenditures | Projected Fund Balances 6/30/26 |
|--|----------------------|-------------------------------|----------------------------------|-----------------------------------|------------------------------------|---------------------------------|
| <b>GENERAL FUND*</b>                             | \$ 57,636,391        | \$ 186,000                    | \$ 100,956,383                   | \$ (99,052,643)                   | \$ 1,903,740                       | \$ 59,726,131                   |
| <b>SPECIAL REVENUE FUNDS</b>                     |                      |                               |                                  |                                   |                                    |                                 |
| Gas Tax*   | 8,212,960            | -                             | 3,076,458                        | (1,756,539)                       | 1,319,919                          | 9,532,879                       |
| Traffic Safety*                                  | 1,245,973            | -                             | 168,855                          | (190,833)                         | (21,978)                           | 1,223,995                       |
| Lighting & Landscaping Maintenance District      | (1,694,758)          | -                             | 1,190,000                        | (1,961,954)                       | (771,954)                          | (2,466,712)                     |
| City Affordable Housing*                         | 15,793,110           | -                             | 1,450,000                        | (47,948)                          | 1,402,052                          | 17,195,162                      |
| CFD 98-02 Lighting & Landscaping*                | 23,755,500           | -                             | 11,638,380                       | (9,612,978)                       | 2,025,402                          | 25,780,902                      |
| Senior Nutrition Grant                           | (274,444)            | -                             | 307,702                          | (396,962)                         | (89,260)                           | (363,704)                       |
| CDBG*  | 519,730              | -                             | 2,446,752                        | (1,925,708)                       | 521,044                            | 1,040,774                       |
| Center Dr Maintenance District                   | 189,210              | -                             | 33,500                           | (1,070)                           | 32,430                             | 221,640                         |
| CALHOME Grant                                    | 344,721              | -                             | -                                | -                                 | -                                  | 344,721                         |
| CFD 2011-01 Congestion Management                | 1,378,810            | -                             | 1,498,000                        | (170,000)                         | 1,328,000                          | 2,706,810                       |
| PEG*   | 1,906,271            | -                             | 198,000                          | (180,000)                         | 18,000                             | 1,924,271                       |
| Art in Public Places                             | 987,106              | -                             | 35,000                           | (85,000)                          | (50,000)                           | 937,106                         |
| RMRA*  | 7,363,736            | -                             | 2,849,952                        | (2,000,000)                       | 849,952                            | 8,213,688                       |
| PLHA   | 1,315,144            | -                             | -                                | (20,578)                          | (20,578)                           | 1,294,566                       |
| San Marcos Successor Housing Agency              | 33,025,772           | -                             | 2,911,060                        | (1,348,734)                       | 1,562,326                          | 34,588,098                      |
| <b>DEBT SERVICE FUND</b>                         |                      |                               |                                  |                                   |                                    |                                 |
| Lease Revenue Bonds                              | 1,288,676            | -                             | 593,500                          | (384,530)                         | 208,970                            | 1,497,646                       |
| <b>CAPITAL IMPROVEMENT PROJECT FUNDS</b>         |                      |                               |                                  |                                   |                                    |                                 |
| Public Facilities Fees*                          | 29,590,348           | -                             | 10,368,939                       | (2,645,786)                       | 7,723,153                          | 37,313,501                      |
| Transnet - Streets*                              | 1,646,825            | -                             | 2,287,000                        | (3,692,859)                       | (1,405,859)                        | 240,966                         |
| RTCIP*   | 4,244,541            | -                             | 2,777,202                        | (1,000,000)                       | 1,777,202                          | 6,021,743                       |
| <b>FIDUCIARY FUND</b>                            |                      |                               |                                  |                                   |                                    |                                 |
| Trust/Agency Deposits                            | 2,491,766            | -                             | -                                | -                                 | -                                  | 2,491,766                       |
| Redevelopment Property Tax Trust Fund*           | 27,791,079           | -                             | 20,717,036                       | (23,709,910)                      | (2,992,874)                        | 24,798,205                      |
| <b>ENTERPRISE FUND</b>                           |                      |                               |                                  |                                   |                                    |                                 |
| Creekside Marketplace                            | 97,781,196           | -                             | 6,954,081                        | (6,267,469)                       | 686,612                            | 98,467,808                      |
| Real Property Management                         | 11,320,462           | -                             | 7,376,379                        | (10,469,139)                      | (3,092,760)                        | 8,227,702                       |
| <b>INTERNAL SERVICE FUNDS</b>                    |                      |                               |                                  |                                   |                                    |                                 |
| Vehicle & Equipment Acquisition/ Replacement     | 827,044              | 528,731                       | 3,916,564                        | (5,272,339)                       | (1,355,775)                        | -                               |
| City Facilities Replacement/ Rehabilitation*     | 2,708,288            | -                             | 1,990,495                        | (2,836,760)                       | (846,265)                          | 1,862,023                       |
| City Infrastructure Replacement/ Rehabilitation* | 3,132,897            | (528,731)                     | 3,400,000                        | (3,067,140)                       | 332,860                            | 2,937,026                       |
| Measure Q Fund                                   | 436,708              | -                             | 23,686,061                       | (15,563,603)                      | 8,122,458                          | 8,559,166                       |
| <b>TOTALS - ALL FUNDS</b>                        | <b>\$334,965,062</b> | <b>\$ 186,000</b>             | <b>\$ 212,827,299</b>            | <b>\$ (193,660,482)</b>           | <b>\$ 19,166,817</b>               | <b>\$ 354,317,879</b>           |

\*See Capital Improvement Program - Summary by Funding Source for FY 2026-27 appropriations committed from these funds. Appropriations committed for capital projects are reflected on the individual fund pages in the fund balance reserves.

### PROJECTED FUND BALANCE SUMMARY - FISCAL YEAR 2026-27

|   | Projected Fund Balances 7/1/26 | Equity Transfers | Revenues & Other Funding Sources | Expenditures & Other Funding Uses | Revenues (Over/Under) Expenditures | Projected Fund Balances 6/30/27 |
|---|--------------------------------|------------------|----------------------------------|-----------------------------------|------------------------------------|---------------------------------|
| <b>GENERAL FUND*</b>                            | \$ 59,726,131                  | \$ -             | \$ 104,002,619                   | \$ (103,868,683)                  | \$ 133,936                         | \$ 59,860,067                   |
| <b>SPECIAL REVENUE FUNDS</b>                    |                                |                  |                                  |                                   |                                    |                                 |
| Gas Tax*  | 9,532,879                      | -                | 2,922,128                        | (340,000)                         | 2,582,128                          | 12,115,007                      |
| Traffic Safety*                                 | 1,223,995                      | -                | 165,000                          | (370,384)                         | (205,384)                          | 1,018,611                       |
| Lighting & Landscaping Maintenance District     | (2,466,712)                    | -                | 1,690,000                        | (1,681,633)                       | 8,367                              | (2,458,345)                     |
| City Affordable Housing*                        | 17,195,162                     | -                | 1,910,000                        | (55,680)                          | 1,854,320                          | 19,049,482                      |
| CFD 98-02 Lighting & Landscaping*               | 25,780,902                     | -                | 12,178,000                       | (10,817,835)                      | 1,360,165                          | 27,141,067                      |
| Senior Nutrition Grant                          | (363,704)                      | -                | 316,720                          | (157,500)                         | 159,220                            | (204,484)                       |
| CDBG*   | 1,040,774                      | -                | 1,182,516                        | (340,156)                         | 842,360                            | 1,883,134                       |
| Center Dr Maintenance District                  | 221,640                        | -                | 33,200                           | (5,000)                           | 28,200                             | 249,840                         |
| CALHOME Grant                                   | 344,721                        | -                | 46,000                           | (330,000)                         | (284,000)                          | 60,721                          |
| CFD 2011-01 Congestion Management               | 2,706,810                      | -                | 1,623,000                        | (170,000)                         | 1,453,000                          | 4,159,810                       |
| PEG*  | 1,924,271                      | -                | 192,000                          | (975,000)                         | (783,000)                          | 1,141,271                       |
| Art in Public Places                            | 937,106                        | -                | 33,000                           | (250,000)                         | (217,000)                          | 720,106                         |
| RMRA*   | 8,213,688                      | -                | 2,727,246                        | -                                 | 2,727,246                          | 10,940,934                      |
| PLHA  | 1,294,566                      | -                | -                                | (375,621)                         | (375,621)                          | 918,945                         |
| San Marcos Successor Housing Agency             | 34,588,098                     | -                | 2,951,540                        | (1,373,548)                       | 1,577,992                          | 36,166,090                      |
| <b>DEBT SERVICE FUND</b>                        |                                |                  |                                  |                                   |                                    |                                 |
| Lease Revenue Bonds                             | 1,497,646                      | -                | 619,500                          | (1,285,879)                       | (666,379)                          | 831,267                         |
| <b>CAPITAL IMPROVEMENT PROJECT FUNDS</b>        |                                |                  |                                  |                                   |                                    |                                 |
| Public Facilities Fees*                         | 37,313,501                     | -                | 6,845,274                        | (151,506)                         | 6,693,768                          | 44,007,269                      |
| Transnet - Streets*                             | 240,966                        | -                | 2,025,000                        | (165,118)                         | 1,859,882                          | 2,100,848                       |
| RTCIP*  | 6,021,743                      | -                | 1,795,850                        | -                                 | 1,795,850                          | 7,817,593                       |
| <b>FIDUCIARY FUND</b>                           |                                |                  |                                  |                                   |                                    |                                 |
| Trust/Agency Deposits                           | 2,491,766                      | -                | -                                | -                                 | -                                  | 2,491,766                       |
| Redevelopment Property Tax Trust Fund*          | 24,798,205                     | -                | 23,882,614                       | (23,722,638)                      | 159,976                            | 24,958,181                      |
| <b>ENTERPRISE FUND</b>                          |                                |                  |                                  |                                   |                                    |                                 |
| Creekside Marketplace                           | 98,467,808                     | -                | 7,141,993                        | (7,652,547)                       | (510,554)                          | 97,957,254                      |
| Real Property Management                        | 8,227,702                      | -                | 7,474,019                        | (12,865,747)                      | (5,391,728)                        | 2,835,974                       |
| <b>INTERNAL SERVICE FUNDS</b>                   |                                |                  |                                  |                                   |                                    |                                 |
| Vehicle & Equipment Acquisition/Replacement     | -                              | -                | 3,900,592                        | (3,900,592)                       | -                                  | -                               |
| City Facilities Replacement/Rehabilitation*     | 1,862,023                      | -                | 3,358,642                        | (3,215,000)                       | 143,642                            | 2,005,665                       |
| City Infrastructure Replacement/Rehabilitation* | 2,937,026                      | -                | 1,907,303                        | (1,725,660)                       | 181,643                            | 3,118,669                       |
| Measure Q Fund*                                 | 8,559,166                      | -                | 23,679,780                       | (19,567,321)                      | 4,112,459                          | 12,671,625                      |
| <b>TOTALS - ALL FUNDS</b>                       | <b>\$ 354,317,879</b>          | <b>\$ -</b>      | <b>\$ 214,603,536</b>            | <b>\$ (195,363,048)</b>           | <b>\$ 19,240,488</b>               | <b>\$ 373,558,367</b>           |

\*See Capital Improvement Program - Summary by Funding Source for FY 2026-27 appropriations committed from these funds. Appropriations committed for capital projects are reflected on the individual fund pages in the fund balance reserves.

**SAN MARCOS**  
DISCOVER LIFE'S POSSIBILITIES

# Capital Improvement Projects Program





# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

# Capital Improvement Projects Program

## INTRODUCTION AND OVERVIEW:

The FY 2027-2031 Capital Improvement Projects (CIP) Program is a five-year appropriation plan that provides the City with a financial strategy for infrastructure improvements. Major capital improvements can require multiple years to strategically plan, design, fund, and eventually construct or execute. The CIP is updated annually to add new appropriations and/or projects, while evaluating priorities, new requirements and new sources of funding. The program as a whole coordinates the identification of dependable funding sources with the implementation of projects for currently evaluated needs and priorities.

## PROCESS:

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

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

## FUNDING SOURCES:

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

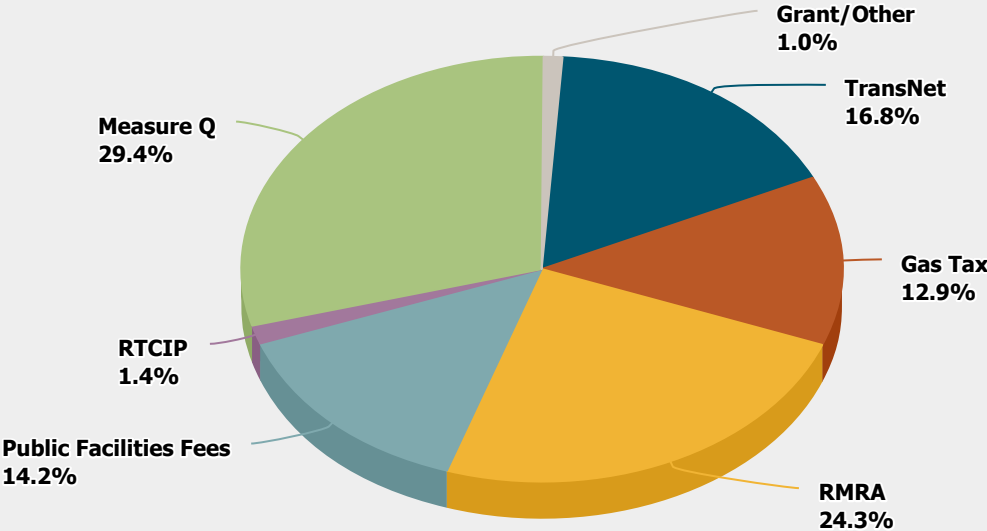
## PROPOSED BUDGET APPROPRIATIONS:

The proposed Fiscal Year 2026-27 CIP appropriations are approximately \$21.7 million. The forecasted future year appropriations are \$61.7 million.

The FY 2027-2031 CIP program reflects the actions taken by Council and developed in accordance with Council adopted policies and guiding documents (such as, but not limited to the City’s General Plan, Master Plans, Specific Plans, Regional Transportation Plan) as well as generally accepted accounting principles.

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

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





# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

# Capital Improvement Projects Program

## CIP Project Summary by Type

| Project Number              | Project Name   | Prior Budget Appropriation | Budget Adjustment | FY 2026-27 Budget Appropriation | Total Future Appropriation | Total Budget       |
|-----------------------------|--|----------------------------|-------------------|---------------------------------|----------------------------|--------------------|
| <b>CREEK DISTRICT</b>       |  |                            |                   |                                 |                            |                    |
| 88263                       | San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements        | \$ 33,384,192              | \$ -              | \$ -                            | \$ -                       | \$ 33,384,192      |
| 88264                       | San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements    | 46,767,021                 | -                 | -                               | -                          | 46,767,021         |
| 88265                       | San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control | 16,829,207                 | -                 | -                               | -                          | 16,829,207         |
| 88505                       | San Marcos Creek Specific Plan: Creekside Drive and Pad Grading        | 12,092,817                 | -                 | -                               | -                          | 12,092,817         |
| 88507                       | San Marcos Creek Specific Plan: Promenade Construction                 | 5,544,185                  | -                 | -                               | -                          | 5,544,185          |
| 88529                       | San Marcos Creek Specific Plan: Environmental Habitat and Mitigation   | 16,446,117                 | -                 | -                               | -                          | 16,446,117         |
| <b>TOTAL CREEK DISTRICT</b> |  | <b>131,063,539</b>         | <b>-</b>          | <b>-</b>                        | <b>-</b>                   | <b>131,063,539</b> |
| <b>FACILITIES</b>           |  |                            |                   |                                 |                            |                    |
| FC006                       | Interior Remodel/Apparatus Storage: Fire Station 3                     | 1,660,000                  | 240,000           | 240,000                         | -                          | 1,900,000          |
| FC010                       | Fire Station 3 Upgrades & Mechanical Ventilation                       | 2,250,000                  | -                 | -                               | -                          | 2,250,000          |
| FC017                       | Discovery Lake Bridge Repair   | 400,000                    | -                 | -                               | -                          | 400,000            |
| FC018                       | Meyer-Doran House Restoration  | 230,000                    | -                 | -                               | -                          | 230,000            |
| FC019                       | Senior Center HVAC/Cool Zone   | 1,800,000                  | -                 | -                               | -                          | 1,800,000          |
| FC020                       | Fire Station 1 HVAC Replacement  | 2,050,000                  | -                 | -                               | -                          | 2,050,000          |
| FC021                       | Fire Station 5   | 8,160,809                  | -                 | 8,439,191                       | 8,400,000                  | 25,000,000         |
| <b>TOTAL FACILITIES</b>     |  | <b>16,550,809</b>          | <b>240,000</b>    | <b>8,679,191</b>                | <b>8,400,000</b>           | <b>33,630,000</b>  |
| <b>PARKS</b>                |  |                            |                   |                                 |                            |                    |
| PK008                       | Richmar Park Phase 2   | 1,200,000                  | -                 | -                               | -                          | 1,200,000          |
| PK011                       | Bradley Park Sports Field Lighting Replacement                         | 850,000                    | -                 | -                               | -                          | 850,000            |
| PK012                       | Bradley Park Improvements Phase 1                                      | 1,500,000                  | -                 | -                               | -                          | 1,500,000          |
| <b>TOTAL PARKS</b>          |  | <b>3,550,000</b>           | <b>-</b>          | <b>-</b>                        | <b>-</b>                   | <b>3,550,000</b>   |
| <b>PLANNING</b>             |  |                            |                   |                                 |                            |                    |
| 84003                       | Public Facility Financing Plan Update                                  | 625,000                    | -                 | -                               | -                          | 625,000            |
| PL001                       | General Plan Update  | 971,809                    | 3,500,000         | 1,200,000                       | 2,300,000                  | 4,471,809          |
| PL004                       | Trash Amendment  | 250,000                    | -                 | -                               | -                          | 250,000            |
| PL005                       | EV Grant Program   | 450,000                    | -                 | -                               | -                          | 450,000            |
| PL006                       | Citywide Floodplain Analysis   | -                          | -                 | 1,500,000                       | -                          | 1,500,000          |
| PL007                       | Creek Specific Plan Amendment  | 740,000                    | 74,000            | 74,000                          | -                          | 814,000            |
| PL008                       | Bradley Park Master Plan   | 400,000                    | -                 | -                               | -                          | 400,000            |
| PL009                       | Walnut Grove Master Plan   | -                          | -                 | -                               | 500,000                    | 500,000            |
| PL010                       | Fire Station Condition Assessment                                      | 350,000                    | -                 | -                               | -                          | 350,000            |
| PL011                       | Discovery Lake Plan and Restoration                                    | 200,000                    | -                 | -                               | -                          | 200,000            |
| PL012                       | Woodland Pool Assessment and Alternatives                              | 400,000                    | -                 | -                               | -                          | 400,000            |
| PL013                       | San Marcos Boulevard Corridor Plan                                     | 920,350                    | -                 | -                               | -                          | 920,350            |
| PL014                       | San Marcos Climate Action Plan (CAP) Update                            | 324,450                    | -                 | -                               | -                          | 324,450            |
| <b>TOTAL PLANNING</b>       |  | <b>5,631,609</b>           | <b>3,574,000</b>  | <b>2,774,000</b>                | <b>2,800,000</b>           | <b>11,205,609</b>  |

# Capital Improvement Projects Program

## CIP Project Summary by Type (continued)

| Project Number            | Project Name  | Prior Budget Appropriation | Budget Adjustment    | FY 2026-27 Budget Appropriation | Total Future Appropriation | Total Budget          |
|---------------------------|---|----------------------------|----------------------|---------------------------------|----------------------------|-----------------------|
| <b>STORM DRAINS</b>       |   |                            |                      |                                 |                            |                       |
| 88214                     | Channel Widening South of Grand Avenue                        | 4,711,261                  | -                    | -                               | -                          | 4,711,261             |
| ST020                     | Rancho Santa Fe Backbone Storm Drain                          | -                          | -                    | -                               | 4,900,000                  | 4,900,000             |
| ST021                     | La Mirada Backbone Storm Drain                                | 400,000                    | -                    | -                               | 3,000,000                  | 3,400,000             |
| <b>TOTAL STORM DRAINS</b> |   | <b>5,111,261</b>           | <b>-</b>             | <b>-</b>                        | <b>7,900,000</b>           | <b>13,011,261</b>     |
| <b>STREETS</b>            |   |                            |                      |                                 |                            |                       |
| 88005                     | Woodland Parkway Hwy 78 Interchange and Barham Drive Widening | 17,419,943                 | -                    | -                               | -                          | 17,419,943            |
| 88179                     | South Santa Fe - Smilax to Bosstick                           | 7,424,808                  | -                    | -                               | -                          | 7,424,808             |
| ST004                     | Mission/Mulberry Drainage Improvement                         | 1,864,132                  | -                    | -                               | -                          | 1,864,132             |
| ST005                     | San Marcos Boulevard Reconstruction                           | 10,600,000                 | -                    | 1,000,000                       | -                          | 11,600,000            |
| ST007                     | Discovery Street from Craven to Twin Oaks Valley Road         | 21,570,000                 | -                    | -                               | -                          | 21,570,000            |
| ST008                     | Twin Oaks Valley Road & Barham Drive Improvements             | 8,132,750                  | -                    | -                               | -                          | 8,132,750             |
| ST011                     | Annual Surface Seal Project FY24-FY27                         | 11,000,000                 | (1,455,000)          | 2,545,000                       | -                          | 13,545,000            |
| ST012                     | Olive Street Bridge   | 1,045,000                  | -                    | 1,455,000                       | -                          | 2,500,000             |
| ST015                     | Curb, Gutter & Sidewalk FY 27- FY 30                          | -                          | 200,000              | 100,000                         | 400,000                    | 500,000               |
| ST018                     | Annual Surface Seal Project FY28-FY31                         | -                          | 5,000,000            | -                               | 20,000,000                 | 20,000,000            |
| ST019                     | Inland Rail Trail/Mission Road Lighting Enhancement           | -                          | -                    | -                               | 1,000,000                  | 1,000,000             |
| ST022                     | Roadway Rehabilitation Program Group 1                        | 3,610,000                  | -                    | -                               | -                          | 3,610,000             |
| ST023                     | Roadway Rehabilitation Program Group 2                        | -                          | 1,000,000            | 5,000,000                       | -                          | 5,000,000             |
| ST024                     | Roadway Rehabilitation Program Group 3                        | -                          | 100,000              | 100,000                         | 4,500,000                  | 4,600,000             |
| ST025                     | Roadway Rehabilitation Program Group 4                        | -                          | 11,000,000           | -                               | 16,000,000                 | 16,000,000            |
| ST026                     | San Marcos Boulevard Multi-Way Project                        | 3,970,697                  | -                    | -                               | -                          | 3,970,697             |
| <b>TOTAL STREETS</b>      |   | <b>86,637,330</b>          | <b>15,845,000</b>    | <b>10,200,000</b>               | <b>41,900,000</b>          | <b>138,737,330</b>    |
| <b>TRAFFIC</b>            |   |                            |                      |                                 |                            |                       |
| TR005                     | Adaptive Traffic Control System/Citywide Traffic Study        | 1,026,800                  | -                    | -                               | -                          | 1,026,800             |
| TR008                     | Retroreflective Backplate                                     | 724,000                    | -                    | -                               | -                          | 724,000               |
| TR009                     | Linda Vista and Grand Ave Signal                              | 400,000                    | -                    | -                               | 650,000                    | 1,050,000             |
| <b>TOTAL TRAFFIC</b>      |   | <b>2,150,800</b>           | <b>-</b>             | <b>-</b>                        | <b>650,000</b>             | <b>2,800,800</b>      |
| <b>TOTAL CIP</b>          |   | <b>\$ 250,695,348</b>      | <b>\$ 19,659,000</b> | <b>\$ 21,653,191</b>            | <b>\$ 61,650,000</b>       | <b>\$ 333,998,539</b> |

# Capital Improvement Projects Program

## CIP Project Summary by Funding Source

| Project Number   | Project Name   | Prior Budget Appropriation | Budget Adjustment | FY 2026-27 Budget Appropriation | Total Future Appropriation | Total Budget      |
|--|--|----------------------------|-------------------|---------------------------------|----------------------------|-------------------|
| <b>GENERAL FUND (100)</b>                                    |  |                            |                   |                                 |                            |                   |
| 88507  | San Marcos Creek Specific Plan: Promenade Construction | \$ 55,000                  | \$ -              | \$ -                            | \$ -                       | \$ 55,000         |
| FC021  | Fire Station 5   | 8,160,809                  | -                 | 3,939,191                       | (3,939,191)                | 8,160,809         |
| PL001  | General Plan Update                                    | 927,160                    | -                 | -                               | -                          | 927,160           |
| PL005  | EV Grant Program                                       | 450,000                    | -                 | -                               | -                          | 450,000           |
| PL007  | Creek Specific Plan Amendment                          | 50,000                     | -                 | -                               | -                          | 50,000            |
| ST008  | Twin Oaks Valley Road & Barham Drive Improvements      | 4,182,169                  | -                 | -                               | -                          | 4,182,169         |
| <b>TOTAL GENERAL FUND (100)</b>                              |  | <b>13,825,138</b>          | <b>-</b>          | <b>3,939,191</b>                | <b>(3,939,191)</b>         | <b>13,825,138</b> |
| <b>GAS TAX FUND (200)</b>                                    |  |                            |                   |                                 |                            |                   |
| 88179  | South Santa Fe - Smilax to Bosstick                    | \$ 1,670,000               | \$ -              | \$ -                            | \$ -                       | \$ 1,670,000      |
| ST005  | San Marcos Boulevard Reconstruction                    | 5,603,000                  | -                 | -                               | -                          | 5,603,000         |
| ST011  | Annual Surface Seal Project FY24-FY27                  | 1,501,575                  | -                 | 260,000                         | -                          | 1,761,575         |
| ST015  | Curb, Gutter & Sidewalk FY 27- FY 30                   | -                          | 200,000           | 100,000                         | 400,000                    | 500,000           |
| ST018  | Annual Surface Seal Project FY28-FY31                  | -                          | 5,000,000         | -                               | 5,000,000                  | 5,000,000         |
| ST022  | Roadway Rehabilitation Program Group 1                 | 1,500,000                  | -                 | -                               | -                          | 1,500,000         |
| ST023  | Roadway Rehabilitation Program Group 2                 | -                          | -                 | 1,710,000                       | -                          | 1,710,000         |
| ST024  | Roadway Rehabilitation Program Group 3                 | -                          | -                 | -                               | 2,202,000                  | 2,202,000         |
| ST025  | Roadway Rehabilitation Program Group 4                 | -                          | 4,000,000         | -                               | 4,299,000                  | 4,299,000         |
| ST026  | San Marcos Boulevard Multi-Way Project                 | 470,697                    | -                 | -                               | -                          | 470,697           |
| <b>TOTAL GAS TAX FUND (200)</b>                              |  | <b>10,745,272</b>          | <b>9,200,000</b>  | <b>2,070,000</b>                | <b>11,901,000</b>          | <b>24,716,272</b> |
| <b>TRAFFIC SAFETY FUND (201)</b>                             |  |                            |                   |                                 |                            |                   |
| 88179  | South Santa Fe - Smilax to Bosstick                    | 4,284                      | -                 | -                               | -                          | 4,284             |
| TR005  | Adaptive Traffic Control System/Citywide Traffic Study | 487,800                    | -                 | -                               | -                          | 487,800           |
| <b>TOTAL TRAFFIC SAFETY FUND (201)</b>                       |  | <b>492,084</b>             | <b>-</b>          | <b>-</b>                        | <b>-</b>                   | <b>492,084</b>    |
| <b>CFD 98-02 (205)</b>                                       |  |                            |                   |                                 |                            |                   |
| FC017  | Discovery Lake Bridge Repair                           | 400,000                    | -                 | -                               | -                          | 400,000           |
| <b>TOTAL CFD 98-02 LIGHTING &amp; LANDSCAPING FUND (205)</b> |  | <b>400,000</b>             | <b>-</b>          | <b>-</b>                        | <b>-</b>                   | <b>400,000</b>    |
| <b>CDBG FUND (207)</b>                                       |  |                            |                   |                                 |                            |                   |
| FC019  | Senior Center HVAC/Cool Zone                           | 1,000,000                  | -                 | -                               | -                          | 1,000,000         |
| PK008  | Richmar Park Phase 2                                   | 1,200,000                  | -                 | -                               | -                          | 1,200,000         |
| <b>TOTAL CDBG FUND (207)</b>                                 |  | <b>2,200,000</b>           | <b>-</b>          | <b>-</b>                        | <b>-</b>                   | <b>2,200,000</b>  |
| <b>CENTER DRIVE MAINTENANCE FUND (211)</b>                   |  |                            |                   |                                 |                            |                   |
| ST022  | Roadway Rehabilitation Program Group 1                 | 110,000                    | -                 | -                               | -                          | 110,000           |
| <b>TOTAL CENTER DRIVE MAINTENANCE FUND (211)</b>             |  | <b>110,000</b>             | <b>-</b>          | <b>-</b>                        | <b>-</b>                   | <b>110,000</b>    |

# Capital Improvement Projects Program

## CIP Project Summary by Funding Source (continued)

| Project Number                                 | Project Name   | Prior Budget Appropriation | Budget Adjustment | FY 2026-27 Budget Appropriation | Total Future Appropriation | Total Budget      |
|--|--|----------------------------|-------------------|---------------------------------|----------------------------|-------------------|
| <b>RMRA FUNDS (219)</b>                        |  |                            |                   |                                 |                            |                   |
| ST011  | Annual Surface Seal Project FY24-FY27                                  | \$ 8,404,551               | \$ (1,455,000)    | \$ -                            | \$ -                       | \$ 8,404,551      |
| ST012  | Olive Street Bridge  | -                          | -                 | 1,455,000                       | -                          | 1,455,000         |
| ST018  | Annual Surface Seal Project FY28-FY31                                  | -                          | -                 | -                               | 10,143,000                 | 10,143,000        |
| ST022  | Roadway Rehabilitation Program Group 1                                 | 1,000,000                  | -                 | -                               | -                          | 1,000,000         |
| ST023  | Roadway Rehabilitation Program Group 2                                 | -                          | -                 | 1,655,000                       | -                          | 1,655,000         |
| ST024  | Roadway Rehabilitation Program Group 3                                 | -                          | -                 | -                               | 2,000,000                  | 2,000,000         |
| ST025  | Roadway Rehabilitation Program Group 4                                 | -                          | 5,500,000         | -                               | 5,772,000                  | 5,772,000         |
| <b>TOTAL RMRA FUNDS (219)</b>                  |  | <b>9,404,551</b>           | <b>4,045,000</b>  | <b>3,110,000</b>                | <b>17,915,000</b>          | <b>30,429,551</b> |
| <b>PUBLIC FACILITIES FEES FUND (402)</b>       |  |                            |                   |                                 |                            |                   |
| 84003  | Public Facility Financing Plan Update                                  | 625,000                    | -                 | -                               | -                          | 625,000           |
| 88005  | Woodland Parkway Hwy 78 Interchange and Barham Drive Widening          | 16,236,720                 | -                 | -                               | -                          | 16,236,720        |
| 88179  | South Santa Fe - Smilax to Bosstick                                    | 1,176,444                  | -                 | -                               | -                          | 1,176,444         |
| 88214  | Channel Widening South of Grand Avenue                                 | 1,742,752                  | -                 | -                               | -                          | 1,742,752         |
| 88263  | San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements        | 24,708                     | -                 | -                               | -                          | 24,708            |
| 88264  | San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements    | 6,629,274                  | -                 | -                               | -                          | 6,629,274         |
| 88265  | San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control | 2,893,463                  | -                 | -                               | -                          | 2,893,463         |
| 88529  | San Marcos Creek Specific Plan: Environmental Habitat and Mitigation   | 1,208,800                  | -                 | -                               | -                          | 1,208,800         |
| FC018  | Meyer-Doran House Restoration  | 230,000                    | -                 | -                               | -                          | 230,000           |
| PK012  | Bradley Park Improvements Phase 1                                      | 1,500,000                  | -                 | -                               | -                          | 1,500,000         |
| PL001  | General Plan Update  | -                          | 3,500,000         | 500,000                         | 2,300,000                  | 2,800,000         |
| PL006  | Citywide Floodplain Analysis   | -                          | -                 | 1,500,000                       | -                          | 1,500,000         |
| PL008  | Bradley Park Master Plan   | 400,000                    | -                 | -                               | -                          | 400,000           |
| PL009  | Walnut Grove Master Plan   | -                          | -                 | -                               | 500,000                    | 500,000           |
| PL012  | Woodland Pool Assessment and Alternatives                              | 400,000                    | -                 | -                               | -                          | 400,000           |
| ST004  | Mission/Mulberry Drainage Improvement                                  | 1,864,132                  | -                 | -                               | -                          | 1,864,132         |
| ST007  | Discovery Street from Craven to Twin Oaks Valley Road                  | 19,595,972                 | -                 | -                               | -                          | 19,595,972        |
| ST008  | Twin Oaks Valley Road & Barham Drive Improvements                      | 3,950,581                  | -                 | -                               | -                          | 3,950,581         |
| ST020  | Rancho Santa Fe Backbone Storm Drain                                   | -                          | -                 | -                               | 4,900,000                  | 4,900,000         |
| ST021  | La Mirada Backbone Storm Drain   | 400,000                    | -                 | -                               | 3,000,000                  | 3,400,000         |
| TR005  | Adaptive Traffic Control System/Citywide Traffic Study                 | 450,000                    | -                 | -                               | -                          | 450,000           |
| <b>TOTAL PUBLIC FACILITIES FEES FUND (402)</b> |  | <b>59,327,846</b>          | <b>3,500,000</b>  | <b>2,000,000</b>                | <b>10,700,000</b>          | <b>72,027,846</b> |
| <b>TRANSNET - HIGHWAY FUNDS (403)</b>          |  |                            |                   |                                 |                            |                   |
| 88179  | South Santa Fe - Smilax to Bosstick                                    | 580,000                    | -                 | -                               | -                          | 580,000           |
| <b>TOTAL TRANSNET - HIGHWAY FUNDS (403)</b>    |  | <b>580,000</b>             | <b>-</b>          | <b>-</b>                        | <b>-</b>                   | <b>580,000</b>    |
| <b>TRANSNET - STREETS FUNDS (404)</b>          |  |                            |                   |                                 |                            |                   |
| 88005  | Woodland Parkway Hwy 78 Interchange and Barham Drive Widening          | 600,000                    | -                 | -                               | -                          | 600,000           |

# Capital Improvement Projects Program

## CIP Project Summary by Funding Source (continued)

| Project Number  | Project Name   | Prior Budget Appropriation | Budget Adjustment | FY 2026-27 Budget Appropriation | Total Future Appropriation | Total Budget      |
|---|--|----------------------------|-------------------|---------------------------------|----------------------------|-------------------|
| 88179   | South Santa Fe - Smilax to Bosstick                                    | 308,156                    | -                 | -                               | -                          | 308,156           |
| 88263   | San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements        | 2,324,723                  | -                 | -                               | -                          | 2,324,723         |
| 88264   | San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements    | 10,054,174                 | -                 | -                               | -                          | 10,054,174        |
| 88265   | San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control | 5,454,800                  | -                 | -                               | -                          | 5,454,800         |
| 88505   | San Marcos Creek Specific Plan: Creekside Drive and Pad Grading        | 4,371,603                  | -                 | -                               | -                          | 4,371,603         |
| PL013   | San Marcos Boulevard Corridor Plan                                     | 782,175                    | -                 | -                               | -                          | 782,175           |
| PL014   | San Marcos Climate Action Plan (CAP) Update                            | 315,000                    | -                 | -                               | -                          | 315,000           |
| ST005   | San Marcos Boulevard Reconstruction                                    | 2,112,172                  | -                 | -                               | -                          | 2,112,172         |
| ST011   | Annual Surface Seal Project FY24-FY27                                  | 1,093,874                  | -                 | 2,285,000                       | -                          | 3,378,874         |
| ST012   | Olive Street Bridge  | 1,045,000                  | -                 | -                               | -                          | 1,045,000         |
| ST018   | Annual Surface Seal Project FY28-FY31                                  | -                          | -                 | -                               | 4,857,000                  | 4,857,000         |
| ST022   | Roadway Rehabilitation Program Group 1                                 | 1,000,000                  | -                 | -                               | -                          | 1,000,000         |
| ST023   | Roadway Rehabilitation Program Group 2                                 | -                          | 1,000,000         | 1,635,000                       | -                          | 1,635,000         |
| ST024   | Roadway Rehabilitation Program Group 3                                 | -                          | 100,000           | 100,000                         | 298,000                    | 398,000           |
| ST025   | Roadway Rehabilitation Program Group 4                                 | -                          | 1,500,000         | -                               | 5,929,000                  | 5,929,000         |
| ST026   | San Marcos Boulevard Multi-Way Project                                 | 3,500,000                  | -                 | -                               | -                          | 3,500,000         |
| <b>TOTAL TRANSNET - STREETS FUNDS (404)</b>                               |  | <b>32,961,677</b>          | <b>2,600,000</b>  | <b>4,020,000</b>                | <b>11,084,000</b>          | <b>48,065,677</b> |
| <b>REGIONAL TRANSPORTATION CONGESTION IMPROVEMENT PROGRAM (408)</b>       |  |                            |                   |                                 |                            |                   |
| 88265   | San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control | 4,982,300                  | -                 | -                               | -                          | 4,982,300         |
| ST005   | San Marcos Boulevard Reconstruction                                    | 2,884,828                  | -                 | 1,000,000                       | -                          | 3,884,828         |
| ST007   | Discovery Street from Craven to Twin Oaks Valley Road                  | 1,974,028                  | -                 | -                               | -                          | 1,974,028         |
| <b>TOTAL REGIONAL TRANSPORTATION CONGESTION IMPROVEMENT PROGRAM (408)</b> |  | <b>9,841,156</b>           | <b>-</b>          | <b>1,000,000</b>                | <b>-</b>                   | <b>10,841,156</b> |
| <b>DEVELOPER CONTRIBUTION/IN-LIEU (410)</b>                               |  |                            |                   |                                 |                            |                   |
| 88263   | San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements        | 124,700                    | -                 | -                               | -                          | 124,700           |
| 88264   | San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements    | 145,000                    | -                 | -                               | -                          | 145,000           |
| 88507   | San Marcos Creek Specific Plan: Promenade Construction                 | 1,430,000                  | -                 | -                               | -                          | 1,430,000         |
| TR005   | Adaptive Traffic Control System/Citywide Traffic Study                 | 89,000                     | -                 | -                               | -                          | 89,000            |
| TR009   | Linda Vista and Grand Ave Signal                                       | 400,000                    | -                 | -                               | 650,000                    | 1,050,000         |
| <b>TOTAL DEVELOPER CONTRIBUTION/IN-LIEU (410)</b>                         |  | <b>2,188,700</b>           | <b>-</b>          | <b>-</b>                        | <b>650,000</b>             | <b>2,838,700</b>  |
| <b>GRANT/OTHER FUNDING (411)</b>  |  |                            |                   |                                 |                            |                   |
| 88263   | San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements        | 20,642,683                 | -                 | -                               | -                          | 20,642,683        |
| 88264   | San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements    | 26,311,382                 | -                 | -                               | -                          | 26,311,382        |
| 88265   | San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control | 735,947                    | -                 | -                               | -                          | 735,947           |
| 88507   | San Marcos Creek Specific Plan: Promenade Construction                 | 1,000,000                  | -                 | -                               | -                          | 1,000,000         |

# Capital Improvement Projects Program

## CIP Project Summary by Funding Source (continued)

| Project Number  | Project Name   | Prior Budget Appropriation | Budget Adjustment | FY 2026-27 Budget Appropriation | Total Future Appropriation | Total Budget      |
|---|--|----------------------------|-------------------|---------------------------------|----------------------------|-------------------|
| 88529   | San Marcos Creek Specific Plan: Environmental Habitat and Mitigation   | 1,937,803                  | -                 | -                               | -                          | 1,937,803         |
| FC006   | Interior Remodel/Apparatus Storage: Fire Station 3                     | 700,000                    | (355,000)         | (355,000)                       | -                          | 345,000           |
| FC010   | Fire Station 3 Upgrades & Mechanical Ventilation                       | 2,000,000                  | -                 | -                               | -                          | 2,000,000         |
| PK011   | Bradley Park Sports Field Lighting Replacement                         | 850,000                    | -                 | -                               | -                          | 850,000           |
| PL007   | Creek Specific Plan Amendment  | 690,000                    | -                 | -                               | -                          | 690,000           |
| TR008   | Retroreflective Backplate  | 724,000                    | -                 | -                               | -                          | 724,000           |
| <b>TOTAL GRANT/OTHER FUNDING (411)</b>                        |  | <b>55,591,815</b>          | <b>(355,000)</b>  | <b>(355,000)</b>                | <b>-</b>                   | <b>55,236,815</b> |
| <b>TIF FUNDS (412)</b>  |  |                            |                   |                                 |                            |                   |
| 88179   | South Santa Fe - Smilax to Bosstick                                    | 82,000                     | -                 | -                               | -                          | 82,000            |
| <b>TOTAL TIF FUNDS (412)</b>                                  |  | <b>82,000</b>              | <b>-</b>          | <b>-</b>                        | <b>-</b>                   | <b>82,000</b>     |
| <b>SUCCESSOR AGENCY NO. 2 BOND (560552)</b>                   |  |                            |                   |                                 |                            |                   |
| 88263   | San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements        | 3,042,156                  | -                 | -                               | -                          | 3,042,156         |
| 88264   | San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements    | 57                         | -                 | -                               | -                          | 57                |
| 88505   | San Marcos Creek Specific Plan: Creekside Drive and Pad Grading        | 6,698,284                  | -                 | -                               | -                          | 6,698,284         |
| 88507   | San Marcos Creek Specific Plan: Promenade Construction                 | 1,740,015                  | -                 | -                               | -                          | 1,740,015         |
| 88529   | San Marcos Creek Specific Plan: Environmental Habitat and Mitigation   | 3,982,800                  | -                 | -                               | -                          | 3,982,800         |
| <b>TOTAL SUCCESSOR AGENCY NO. 2 BOND (560552)</b>             |  | <b>15,463,312</b>          | <b>-</b>          | <b>-</b>                        | <b>-</b>                   | <b>15,463,312</b> |
| <b>SUCCESSOR AGENCY NO. 3 BOND (560553)</b>                   |  |                            |                   |                                 |                            |                   |
| 88179   | South Santa Fe - Smilax to Bosstick                                    | 287,466                    | -                 | -                               | -                          | 287,466           |
| 88214   | Channel Widening South of Grand Avenue                                 | 2,718,970                  | -                 | -                               | -                          | 2,718,970         |
| 88263   | San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements        | 7,225,222                  | -                 | -                               | -                          | 7,225,222         |
| 88264   | San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements    | 3,621,884                  | -                 | -                               | -                          | 3,621,884         |
| 88265   | San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control | 2,741,669                  | -                 | -                               | -                          | 2,741,669         |
| 88505   | San Marcos Creek Specific Plan: Creekside Drive and Pad Grading        | 1,022,930                  | -                 | -                               | -                          | 1,022,930         |
| 88507   | San Marcos Creek Specific Plan: Promenade Construction                 | 317,430                    | -                 | -                               | -                          | 317,430           |
| 88529   | San Marcos Creek Specific Plan: Environmental Habitat and Mitigation   | 5,816,714                  | -                 | -                               | -                          | 5,816,714         |
| <b>TOTAL SUCCESSOR AGENCY NO. 3 BOND (560553)</b>             |  | <b>23,752,285</b>          | <b>-</b>          | <b>-</b>                        | <b>-</b>                   | <b>23,752,285</b> |
| <b>FACILITIES REPLACEMENT/REHABILITATION FUND (603)</b>       |  |                            |                   |                                 |                            |                   |
| FC019   | Senior Center HVAC/Cool Zone   | 100,000                    | -                 | -                               | -                          | 100,000           |
| PL004   | Trash Amendment  | 250,000                    | -                 | -                               | -                          | 250,000           |
| PL010   | Fire Station Condition Assessment                                      | 350,000                    | -                 | -                               | -                          | 350,000           |
| <b>TOTAL FACILITIES REPLACEMENT/REHABILITATION FUND (603)</b> |  | <b>700,000</b>             | <b>-</b>          | <b>-</b>                        | <b>-</b>                   | <b>700,000</b>    |

# Capital Improvement Projects Program

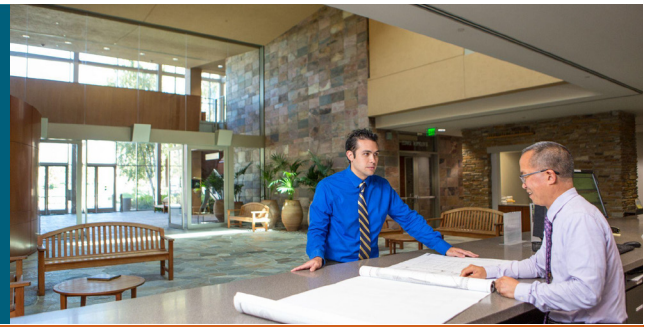
## CIP Project Summary by Funding Source (continued)

| Project Number  | Project Name   | Prior Budget Appropriation | Budget Adjustment    | FY 2026-27 Budget Appropriation | Total Future Appropriation | Total Budget          |
|---|--|----------------------------|----------------------|---------------------------------|----------------------------|-----------------------|
| <b>INFRASTRUCTURE FUNDS (604)</b>                         |  |                            |                      |                                 |                            |                       |
| FC006   | Interior Remodel/Apparatus Storage: Fire Station 3                     | 960,000                    | 487,715              | 595,000                         | -                          | 1,555,000             |
| FC010   | Fire Station 3 Upgrades & Mechanical Ventilation                       | 250,000                    | -                    | -                               | -                          | 250,000               |
| PL001   | General Plan Update  | 44,649                     | -                    | -                               | -                          | 44,649                |
| PL011   | Discovery Lake Plan and Restoration                                    | 200,000                    | -                    | -                               | -                          | 200,000               |
| <b>TOTAL INFRASTRUCTURE FUNDS (604)</b>                   |  | <b>1,454,649</b>           | <b>487,715</b>       | <b>595,000</b>                  | <b>-</b>                   | <b>2,049,649</b>      |
| <b>MEASURE Q FUND (606)</b>                               |  |                            |                      |                                 |                            |                       |
| 88507   | San Marcos Creek Specific Plan: Promenade Construction                 | 1,000,000                  | -                    | -                               | -                          | 1,000,000             |
| 88529   | San Marcos Creek Specific Plan: Environmental Habitat and Mitigation   | 3,500,000                  | -                    | -                               | -                          | 3,500,000             |
| FC019   | Senior Center HVAC/Cool Zone   | 700,000                    | 107,285              | -                               | -                          | 700,000               |
| FC020   | Fire Station 1 HVAC Replacement  | 2,050,000                  | -                    | -                               | -                          | 2,050,000             |
| FC021   | Fire Station 5   | -                          | -                    | 4,500,000                       | 12,339,191                 | 16,839,191            |
| PL001   | General Plan Update  | -                          | -                    | 700,000                         | -                          | 700,000               |
| PL007   | Creek Specific Plan Amendment  | -                          | -                    | 74,000                          | -                          | 74,000                |
| PL013   | San Marcos Boulevard Corridor Plan                                     | 138,175                    | -                    | -                               | -                          | 138,175               |
| PL014   | San Marcos Climate Action Plan (CAP) Update                            | 9,450                      | 74,000               | -                               | -                          | 9,450                 |
| ST019   | Inland Rail Trail/Mission Road Lighting Enhancement                    | -                          | -                    | -                               | 1,000,000                  | 1,000,000             |
| <b>TOTAL MEASURE Q FUND (606)</b>                         |  | <b>7,397,625</b>           | <b>181,285</b>       | <b>5,274,000</b>                | <b>13,339,191</b>          | <b>26,010,816</b>     |
| <b>FORMER SAN MARCOS REDEVELOPMENT AGENCY (943)</b>       |  |                            |                      |                                 |                            |                       |
| 88005   | Woodland Parkway Hwy 78 Interchange and Barham Drive Widening          | 583,223                    | -                    | -                               | -                          | 583,223               |
| 88179   | South Santa Fe - Smilax to Bosstick                                    | 3,316,458                  | -                    | -                               | -                          | 3,316,458             |
| 88214   | Channel Widening South of Grand Avenue                                 | 249,539                    | -                    | -                               | -                          | 249,539               |
| 88264   | San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements    | 5,250                      | -                    | -                               | -                          | 5,250                 |
| 88265   | San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control | 21,028                     | -                    | -                               | -                          | 21,028                |
| 88507   | San Marcos Creek Specific Plan: Promenade Construction                 | 1,740                      | -                    | -                               | -                          | 1,740                 |
| <b>TOTAL FORMER SAN MARCOS REDEVELOPMENT AGENCY (943)</b> |  | <b>4,177,238</b>           | <b>-</b>             | <b>-</b>                        | <b>-</b>                   | <b>4,177,238</b>      |
| <b>TOTAL CIP</b>  |  | <b>\$ 250,695,348</b>      | <b>\$ 19,659,000</b> | <b>\$ 21,653,191</b>            | <b>\$ 61,650,000</b>       | <b>\$ 333,998,539</b> |



# SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES



**CAPITAL IMPROVEMENT PROJECT - PLANNING**

**Public Facility Financing Plan Update**

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

**Project Description:**

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

**Budget & Expense Summary:**

|  |    |         |
|--|----|---------|
| <b>Prior Approved Budget:</b>                    | \$ | 625,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ | -       |
| <b>FY26-27 Budget:</b>                           | \$ | 625,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ | 303,947 |
| <b>Available Budget as of June 30, 2026</b>      | \$ | 321,053 |



| Funding Source Summary    | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total             |
|---------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| PFF (FC)                  | \$ 115,000                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 115,000        |
| PFF (HC)                  | \$ 47,500                  | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 47,500         |
| PFF (NPDES)               | \$ 92,500                  | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 92,500         |
| PFF (Cir Streets)         | \$ 115,000                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 115,000        |
| PFF (SR78)                | \$ 115,000                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 115,000        |
| PFF (Parks/Trails)        | \$ 92,500                  | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 92,500         |
| PFF (Advanced Planning)   | \$ 47,500                  | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 47,500         |
| <b>Totals</b>             | <b>\$ 625,000</b>          | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 625,000</b> |
| <b>Total Project Cost</b> |                            |                                 |                    |                    |                    |                    | <b>\$ 625,000</b> |



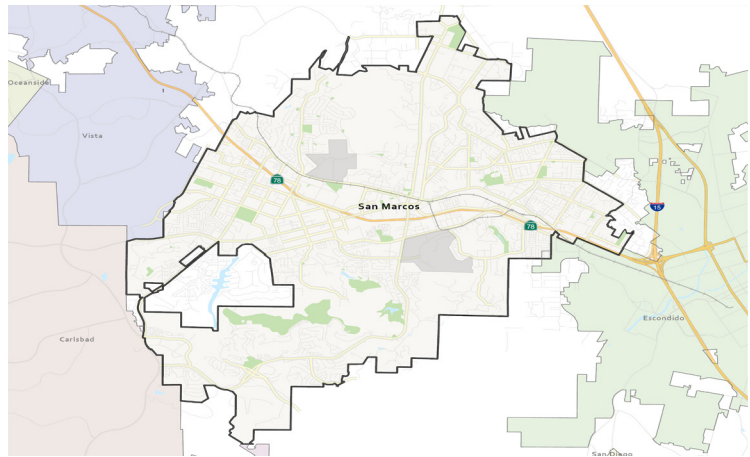
**CAPITAL IMPROVEMENT PROJECT - STREETS**

**Woodland Parkway Hwy 78 Interchange and Barham Drive Widening**

| Project Code         | Project Type  | Project Category   | Target Completion | Responsible Dept.                 |
|----------------------|---------------|--------------------|-------------------|-----------------------------------|
| 88005                | Streets       | Improvement        | Summer 2035       | Development Services/<br>Caltrans |
| Initial Funding Year | Project Phase | Total Project Cost | RTIP Project Code |                                   |
| FY 2010-11           | Design        | \$17,419,943       | SM24              |                                   |

**Project Description:**

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



**Budget & Expense Summary:**

|  |               |
|--|---------------|
| <b>Prior Approved Budget:</b>                    | \$ 17,419,943 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ -          |
| <b>FY26-27 Budget:</b>                           | \$ 17,419,943 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 11,490,980 |
| <b>Available Budget as of June 30, 2026</b>      | \$ 5,928,963  |

|                               | Prior Budget<br>Appropriation | FY 2026-27<br>Budget<br>Appropriation | FY 2027-28<br>Planned | FY 2028-29<br>Planned | FY 2029-30<br>Planned | FY 2030-31<br>Planned | Total                |
|-------------------------------|-------------------------------|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| <b>Funding Source Summary</b> |                               |                                       |                       |                       |                       |                       |                      |
| PFF (SR78)                    | \$ 16,236,720                 | \$ -                                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 16,236,720        |
| TransNet LSI                  | \$ 600,000                    | \$ -                                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 600,000           |
| Former SM Redev. Agency       | \$ 583,223                    | \$ -                                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 583,223           |
| <b>Totals</b>                 | <b>\$ 17,419,943</b>          | <b>\$ -</b>                           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 17,419,943</b> |
| <b>Total Project Cost</b>     |                               |                                       |                       |                       |                       |                       | <b>\$ 17,419,943</b> |



**CAPITAL IMPROVEMENT PROJECT - STREETS**

**South Santa Fe - Smilax to Bosstick**

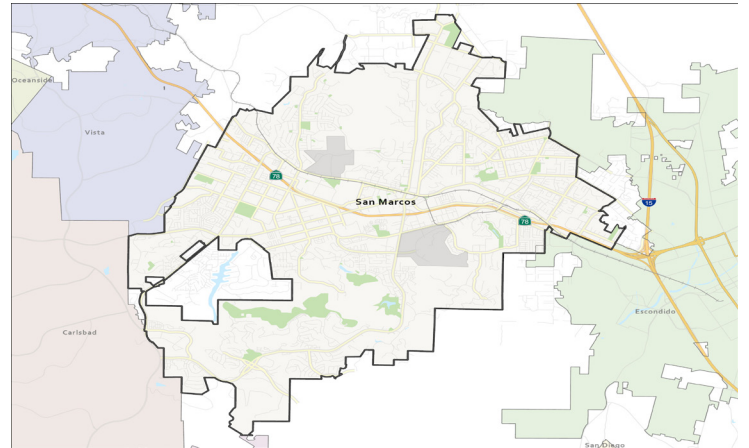
| Project Code         | Project Type  | Project Category   | Target Completion | Responsible Dept.    |
|----------------------|---------------|--------------------|-------------------|----------------------|
| 88179                | Streets       | Improvement        | Summer 2029       | Development Services |
| Initial Funding Year | Project Phase | Total Project Cost | RTIP Project Code |                      |
| FY 2007-08           | Design        | \$7,424,808        | SM22              |                      |

**Project Description:**

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

**Budget & Expense Summary:**

|  |              |
|--|--------------|
| <b>Prior Approved Budget:</b>                    | \$ 7,424,808 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ -         |
| <b>FY26-27 Budget:</b>                           | \$ 7,424,808 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 4,473,368 |
| <b>Available Budget as of June 30, 2026</b>      | \$ 2,951,440 |



| Funding Source Summary    | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total               |
|---------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Gas Tax                   | \$ 1,670,000               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,670,000        |
| Traffic Safety            | \$ 4,284                   | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 4,284            |
| PFF (Cir Streets)         | \$ 1,176,444               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,176,444        |
| TransNet Highway          | \$ 580,000                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 580,000          |
| TransNet LSI              | \$ 308,156                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 308,156          |
| TIF Funds                 | \$ 82,000                  | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 82,000           |
| SA No. 3 Bond Proceeds    | \$ 287,466                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 287,466          |
| Former SM Redev. Agency   | \$ 3,316,458               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 3,316,458        |
| <b>Totals</b>             | <b>\$ 7,424,808</b>        | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 7,424,808</b> |
| <b>Total Project Cost</b> |                            |                                 |                    |                    |                    |                    | <b>\$ 7,424,808</b> |



**CAPITAL IMPROVEMENT PROJECT - STORM DRAINS**

**Channel Widening South of Grand Avenue**

| Project Code         | Project Type      | Project Category   | Target Completion | Responsible Dept.    |
|----------------------|-------------------|--------------------|-------------------|----------------------|
| 88214                | Storm Drains      | Improvement        | Spring 2028       | Development Services |
| Initial Funding Year | Project Phase     | Total Project Cost | RTIP Project Code |                      |
| FY 2011-12           | Post-Construction | \$4,711,261        | N/A               |                      |

**Project Description:**

This project includes the widening of the existing drainage channel south of Grand Avenue, west of Linda Vista Drive, and the creation of riparian habitat on City-owned land. This project also includes the construction of a precast bridge over the widened channel for future access to Linda Vista Drive and Grand Avenue. Improvements are needed to relive local flooding and promote the development of the site.

**Budget & Expense Summary:**

|  |              |
|--|--------------|
| <b>Prior Approved Budget:</b>                    | \$ 4,711,261 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ -         |
| <b>FY26-27 Budget:</b>                           | \$ 4,711,261 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 4,026,569 |
| <b>Available Budget as of June 30, 2026</b>      | \$ 684,692   |



| Funding Source Summary    | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total               |
|---------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| SA No. 3 Bond Proceeds    | \$ 2,718,970               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 2,718,970        |
| Former SM Redev. Agency   | \$ 249,539                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 249,539          |
| PFF (FC)                  | \$ 100,000                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 100,000          |
| PFF (Cir Streets)         | \$ 1,642,752               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,642,752        |
| <b>Totals</b>             | <b>\$ 4,711,261</b>        | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 4,711,261</b> |
| <b>Total Project Cost</b> |                            |                                 |                    |                    |                    |                    | <b>\$ 4,711,261</b> |



**CAPITAL IMPROVEMENT PROJECT - CREEK DISTRICT**

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

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

**Project Description:**

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

**Budget & Expense Summary:**

|  |    |            |
|--|----|------------|
| <b>Prior Approved Budget:</b>                    | \$ | 33,384,192 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ | -          |
| <b>FY26-27 Budget:</b>                           | \$ | 33,384,192 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ | 30,546,148 |
| <b>Available Budget as of June 30, 2026</b>      | \$ | 2,838,044  |



| Funding Source Summary    | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total                |
|---------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| Developer Deposit         | \$ 124,700                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 124,700           |
| Federal HBP Funds         | \$ 19,561,943              | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 19,561,943        |
| Other Agency              | \$ 1,080,740               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,080,740         |
| PFF (Cir Streets)         | \$ 24,708                  | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 24,708            |
| TransNet LSI              | \$ 2,324,723               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 2,324,723         |
| SA No. 2 Bond Proceeds    | \$ 3,042,156               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 3,042,156         |
| SA No. 3 Bond Proceeds    | \$ 7,225,222               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 7,225,222         |
| <b>Totals</b>             | <b>\$ 33,384,192</b>       | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 33,384,192</b> |
| <b>Total Project Cost</b> |                            |                                 |                    |                    |                    |                    | <b>\$ 33,384,192</b> |



**CAPITAL IMPROVEMENT PROJECT - CREEK DISTRICT**

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

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

**Project Description:**

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

**Budget & Expense Summary:**

|  |               |
|--|---------------|
| <b>Prior Approved Budget:</b>                    | \$ 46,767,021 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ -          |
| <b>FY26-27 Budget:</b>                           | \$ 46,767,021 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 45,953,551 |
| <b>Available Budget as of June 30, 2026</b>      | \$ 813,470    |



|                               | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total                |
|-------------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| <b>Funding Source Summary</b> |                            |                                 |                    |                    |                    |                    |                      |
| Developer Deposit             | \$ 145,000                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 145,000           |
| Federal HBP Funds             | \$ 24,522,102              | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 24,522,102        |
| Other Agency                  | \$ 1,789,280               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,789,280         |
| PFF (Cir Streets)             | \$ 6,629,274               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 6,629,274         |
| TransNet LSI                  | \$ 10,054,174              | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 10,054,174        |
| SA No. 2 Bond Proceeds        | \$ 57                      | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 57                |
| SA No. 3 Bond Proceeds        | \$ 3,621,884               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 3,621,884         |
| Former SM Redev. Agency       | \$ 5,250                   | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 5,250             |
| <b>Totals</b>                 | <b>\$ 46,767,021</b>       | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 46,767,021</b> |
| <b>Total Project Cost</b>     |                            |                                 |                    |                    |                    |                    | <b>\$ 46,767,021</b> |



**CAPITAL IMPROVEMENT PROJECT - CREEK DISTRICT**

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

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

**Project Description:**

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

**Budget & Expense Summary:**

|  |               |
|--|---------------|
| <b>Prior Approved Budget:</b>                    | \$ 16,829,207 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ -          |
| <b>FY26-27 Budget:</b>                           | \$ 16,829,207 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 16,829,207 |
| <b>Available Budget as of June 30, 2026</b>      | \$ -          |



| Funding Source Summary    | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total                |
|---------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| Other Agency              | \$ 735,947                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 735,947           |
| PFF (Cir Streets)         | \$ 2,893,463               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 2,893,463         |
| TransNet Bond Funds       | \$ 1,997,648               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,997,648         |
| TransNet LSI              | \$ 3,457,152               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 3,457,152         |
| RTCIP                     | \$ 4,982,300               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 4,982,300         |
| SA No. 3 Bond Proceeds    | \$ 2,741,669               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 2,741,669         |
| Former SM Redev. Agency   | \$ 21,028                  | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 21,028            |
| <b>Totals</b>             | <b>\$ 16,829,207</b>       | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 16,829,207</b> |
| <b>Total Project Cost</b> |                            |                                 |                    |                    |                    |                    | <b>\$ 16,829,207</b> |



**CAPITAL IMPROVEMENT PROJECT - CREEK DISTRICT**

**San Marcos Creek Specific Plan: Creekside Drive and Pad Grading**

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

**Project Description:**

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

**Budget & Expense Summary:**

|  |               |
|--|---------------|
| <b>Prior Approved Budget:</b>                    | \$ 12,092,817 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ -          |
| <b>FY26-27 Budget:</b>                           | \$ 12,092,817 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 11,842,146 |
| <b>Available Budget as of June 30, 2026</b>      | \$ 250,671    |



|                               | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total                |
|-------------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| <b>Funding Source Summary</b> |                            |                                 |                    |                    |                    |                    |                      |
| TransNet Bond Funds           | \$ 1,384,313               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,384,313         |
| TransNet LSI                  | \$ 2,987,290               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 2,987,290         |
| SA No. 2 Bond Proceeds        | \$ 6,698,284               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 6,698,284         |
| SA No. 3 Bond Proceeds        | \$ 1,022,930               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,022,930         |
| <b>Totals</b>                 | <b>\$ 12,092,817</b>       | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 12,092,817</b> |
| <b>Total Project Cost</b>     |                            |                                 |                    |                    |                    |                    | <b>\$ 12,092,817</b> |



**CAPITAL IMPROVEMENT PROJECT - CREEK DISTRICT**

**San Marcos Creek Specific Plan: Promenade Construction**

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

**Project Description:**

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



**Budget & Expense Summary:**

|  |              |
|--|--------------|
| <b>Prior Approved Budget:</b>                    | \$ 5,544,185 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ -         |
| <b>FY26-27 Budget:</b>                           | \$ 5,544,185 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 5,483,712 |
| <b>Available Budget as of June 30, 2026</b>      | \$ 60,473    |

|                               | Prior Budget<br>Appropriation | FY 2026-27<br>Budget<br>Appropriation | FY 2027-28<br>Planned | FY 2028-29<br>Planned | FY 2029-30<br>Planned | FY 2030-31<br>Planned | Total               |
|-------------------------------|-------------------------------|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| <b>Funding Source Summary</b> |                               |                                       |                       |                       |                       |                       |                     |
| Developer Deposit             | \$ 1,430,000                  | \$ -                                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 1,430,000        |
| Prop 84 - River Parkway Grant | \$ 1,000,000                  | \$ -                                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 1,000,000        |
| SA No. 2 Bond Proceeds        | \$ 1,740,015                  | \$ -                                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 1,740,015        |
| SA No. 3 Bond Proceeds        | \$ 317,430                    | \$ -                                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 317,430          |
| Measure Q Fund                | \$ 1,000,000                  | \$ -                                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 1,000,000        |
| Former SM Redev. Agency       | \$ 1,740                      | \$ -                                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 1,740            |
| City In-Kind Contribution     | \$ 55,000                     | \$ -                                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 55,000           |
| <b>Totals</b>                 | <b>\$ 5,544,185</b>           | <b>\$ -</b>                           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 5,544,185</b> |
| <b>Total Project Cost</b>     |                               |                                       |                       |                       |                       |                       | <b>\$ 5,544,185</b> |



**CAPITAL IMPROVEMENT PROJECT - CREEK DISTRICT**

**San Marcos Creek Specific Plan: Environmental Habitat and Mitigation**

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

**Project Description:**

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

**Budget & Expense Summary:**

|  |               |
|--|---------------|
| <b>Prior Approved Budget:</b>                    | \$ 16,446,117 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ -          |
| <b>FY26-27 Budget:</b>                           | \$ 16,446,117 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 16,654,265 |
| <b>Available Budget as of June 30, 2026</b>      | \$ (208,148)  |



| Funding Source Summary    | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total                |
|---------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| SANDAG Land Deed          | \$ 1,937,803               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,937,803         |
| PFF (HC)                  | \$ 1,208,800               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,208,800         |
| SA No. 2 Bond Proceeds    | \$ 3,982,800               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 3,982,800         |
| SA No. 3 Bond Proceeds    | \$ 5,816,714               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 5,816,714         |
| Measure Q Fund            | \$ 3,500,000               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 3,500,000         |
| <b>Totals</b>             | <b>\$ 16,446,117</b>       | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 16,446,117</b> |
| <b>Total Project Cost</b> |                            |                                 |                    |                    |                    |                    | <b>\$ 16,446,117</b> |



**CAPITAL IMPROVEMENT PROJECT - FACILITIES**

**Interior Remodel/Apparatus Storage: Fire Station 3**

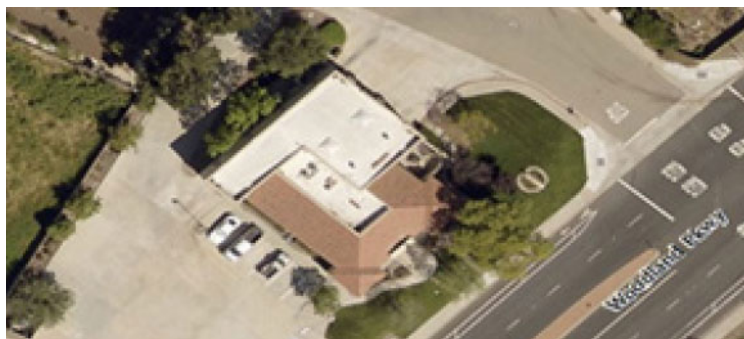
| Project Code         | Project Type  | Project Category   | Target Completion | Responsible Dept.    |
|----------------------|---------------|--------------------|-------------------|----------------------|
| FC006                | Facilities    | Improvement        | Fall 2026         | Development Services |
| Initial Funding Year | Project Phase | Total Project Cost | RTIP Project Code |                      |
| FY 2018-19           | Construction  | \$1,900,000        | N/A               |                      |

**Project Description:**

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

**Budget & Expense Summary:**

|  |              |
|--|--------------|
| <b>Prior Approved Budget:</b>                    | \$ 1,660,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ 240,000   |
| <b>FY26-27 Budget:</b>                           | \$ 1,900,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 1,665,205 |
| <b>Available Budget as of June 30, 2026</b>      | \$ 234,795   |



|                                  | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total               |
|----------------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| <b>Funding Source Summary</b>    |                            |                                 |                    |                    |                    |                    |                     |
| Grant/Other                      | \$ 700,000                 | \$ (355,000)                    | \$ -               | \$ -               | \$ -               | \$ -               | \$ 345,000          |
| Infrastructure Replacement/Rehab | \$ 960,000                 | \$ 595,000                      | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,555,000        |
| <b>Totals</b>                    | <b>\$ 1,660,000</b>        | <b>\$ 240,000</b>               | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 1,900,000</b> |
| <b>Total Project Cost</b>        |                            |                                 |                    |                    |                    |                    | <b>\$ 1,900,000</b> |



**CAPITAL IMPROVEMENT PROJECT - FACILITIES**

**Fire Station 3 Upgrades & Mechanical Ventilation**

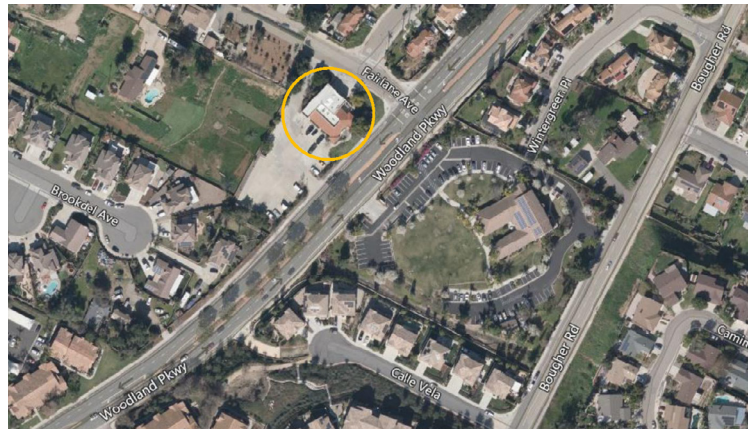
| Project Code         | Project Type  | Project Category | Target Completion  | Responsible Dept.    |
|----------------------|---------------|------------------|--------------------|----------------------|
| FC010                | Facilities    | Improvement      | Summer 2027        | Development Services |
| Initial Funding Year | Project Phase |                  | Total Project Cost | RTIP Project Code    |
| FY2021-22            | Design        |                  | \$2,250,000        | N/A                  |

**Project Description:**

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

**Budget & Expense Summary:**

|  |              |
|--|--------------|
| <b>Prior Approved Budget:</b>                    | \$ 2,250,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ -         |
| <b>FY26-27 Budget:</b>                           | \$ 2,250,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 424,959   |
| <b>Available Budget as of June 30, 2026</b>      | \$ 1,825,041 |



|                                  | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total               |
|----------------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| <b>Funding Source Summary</b>    |                            |                                 |                    |                    |                    |                    |                     |
| Grant/Other                      | \$ 2,000,000               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 2,000,000        |
| Infrastructure Replacement/Rehab | \$ 250,000                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 250,000          |
| <b>Totals</b>                    | <b>\$ 2,250,000</b>        | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 2,250,000</b> |
| <b>Total Project Cost</b>        |                            |                                 |                    |                    |                    |                    | <b>\$ 2,250,000</b> |



**CAPITAL IMPROVEMENT PROJECT - FACILITIES**

**Discovery Lake Bridge Repair**

| Project Code         | Project Type  | Project Category | Target Completion  | Responsible Dept.    |
|----------------------|---------------|------------------|--------------------|----------------------|
| FC017                | Facilities    | Maintenance      | Winter 2027        | Development Services |
| Initial Funding Year | Project Phase |                  | Total Project Cost | RTIP Project Code    |
| FY 2024-25           | Design        |                  | \$400,000          | N/A                  |

**Project Description:**

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

**Budget & Expense Summary:**

|  |    |         |
|--|----|---------|
| <b>Prior Approved Budget:</b>                    | \$ | 400,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ | -       |
| <b>FY26-27 Budget:</b>                           | \$ | 400,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ | 173     |
| <b>Available Budget as of June 30, 2026</b>      | \$ | 399,827 |



| Funding Source Summary    | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total             |
|---------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| CFD 98-02                 | \$ 400,000                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 400,000        |
| <b>Totals</b>             | <b>\$ 400,000</b>          | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 400,000</b> |
| <b>Total Project Cost</b> |                            |                                 |                    |                    |                    |                    | <b>\$ 400,000</b> |





**CAPITAL IMPROVEMENT PROJECT - FACILITIES**

**Senior Center HVAC/Cool Zone**

| Project Code         | Project Type  | Project Category | Target Completion  | Responsible Dept.    |
|----------------------|---------------|------------------|--------------------|----------------------|
| FC019                | Facilities    | Maintenance      | Fall 2025          | Development Services |
| Initial Funding Year | Project Phase |                  | Total Project Cost | RTIP Project Code    |
| FY 2024-25           | Construction  |                  | \$1,800,000        | N/A                  |

**Project Description:**

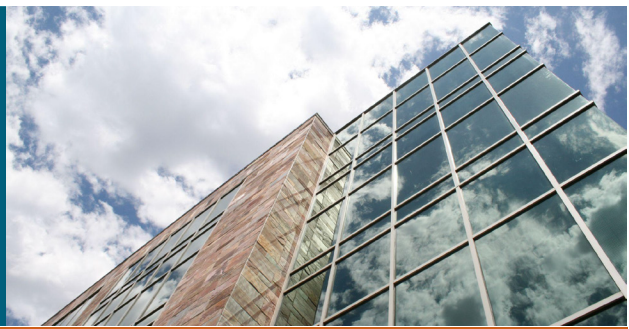
This project would update the HVAC of the Senior Activity Center and allow for a cool zone to be established.

**Budget & Expense Summary:**

|  |    |           |
|--|----|-----------|
| <b>Prior Approved Budget:</b>                    | \$ | 1,800,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ | -         |
| <b>FY26-27 Budget:</b>                           | \$ | 1,800,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ | 1,617,905 |
| <b>Available Budget as of June 30, 2026</b>      | \$ | 182,095   |



|                               | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total               |
|-------------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| <b>Funding Source Summary</b> |                            |                                 |                    |                    |                    |                    |                     |
| Facilities Replacement/Rehab  | \$ 100,000                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 100,000          |
| Measure Q Fund                | \$ 700,000                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 700,000          |
| CDBG                          | \$ 1,000,000               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,000,000        |
| <b>Totals</b>                 | <b>\$ 1,800,000</b>        | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 1,800,000</b> |
| <b>Total Project Cost</b>     |                            |                                 |                    |                    |                    |                    | <b>\$ 1,800,000</b> |



**CAPITAL IMPROVEMENT PROJECT - FACILITIES**

**Fire Station 1 HVAC Replacement**

| Project Code         | Project Type  | Project Category | Target Completion  | Responsible Dept.    |
|----------------------|---------------|------------------|--------------------|----------------------|
| FC020                | Facilities    | Maintenance      | Fall 2025          | Development Services |
| Initial Funding Year | Project Phase |                  | Total Project Cost | RTIP Project Code    |
| FY 2024-25           | Construction  |                  | \$2,050,000        | N/A                  |

**Project Description:**

This project will replace the aging HVAC infrastructure in Fire Station No. 1.

**Budget & Expense Summary:**

|   |              |
|---|--------------|
| Prior Approved Budget:                    | \$ 2,050,000 |
| Budget Appropriation Increase/(Decrease): | \$ -         |
| FY26-27 Budget:                           | \$ 2,050,000 |
| Expended/Encumbered as of June 30, 2026   | \$ 1,965,931 |
| Available Budget as of June 30, 2026      | \$ 84,069    |



| Funding Source Summary    | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total               |
|---------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Measure Q Fund            | \$ 2,050,000               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 2,050,000        |
| <b>Totals</b>             | <b>\$ 2,050,000</b>        | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 2,050,000</b> |
| <b>Total Project Cost</b> |                            |                                 |                    |                    |                    |                    | <b>\$ 2,050,000</b> |



**CAPITAL IMPROVEMENT PROJECT - FACILITIES**

**Fire Station 5**

| Project Code         | Project Type  | Project Category | Target Completion  | Responsible Dept.    |
|----------------------|---------------|------------------|--------------------|----------------------|
| FC021                | Facilities    | Improvement      | Fall 2028          | Development Services |
| Initial Funding Year | Project Phase |                  | Total Project Cost | RTIP Project Code    |
| FY 2024-25           | Design        |                  | \$25,000,000       | N/A                  |

**Project Description:**

This project will construct Fire Station 5 and associated improvements at the property located at the corner of Las Posas Road and Armorlite.

**Budget & Expense Summary:**

|  |               |
|--|---------------|
| <b>Prior Approved Budget:</b>                    | \$ 25,000,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ -          |
| <b>FY26-27 Budget:</b>                           | \$ 25,000,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 1,897,545  |
| <b>Available Budget as of June 30, 2026</b>      | \$ 23,102,455 |



| Funding Source Summary    | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned  | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total                |
|---------------------------|----------------------------|---------------------------------|---------------------|--------------------|--------------------|--------------------|----------------------|
| General Fund              | \$ 8,160,809               | \$ 3,939,191                    | \$ 4,000,000        | \$ (7,939,191)     | \$ -               | \$ -               | \$ 8,160,809         |
| Measure Q Fund            | \$ -                       | \$ 4,500,000                    | \$ 4,200,000        | \$ 8,139,191       | \$ -               | \$ -               | \$ 16,839,191        |
| <b>Totals</b>             | <b>\$ 8,160,809</b>        | <b>\$ 8,439,191</b>             | <b>\$ 8,200,000</b> | <b>\$ 200,000</b>  | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 25,000,000</b> |
| <b>Total Project Cost</b> |                            |                                 |                     |                    |                    |                    | <b>\$ 25,000,000</b> |



**CAPITAL IMPROVEMENT PROJECT - PARKS**

**Richmar Park Phase 2**

| Project Code         | Project Type  | Project Category   | Target Completion | Responsible Dept.    |
|----------------------|---------------|--------------------|-------------------|----------------------|
| PK008                | Parks         | Improvement        | Summer 2026       | Development Services |
| Initial Funding Year | Project Phase | Total Project Cost | RTIP Project Code |                      |
| FY 2019-20           | Construction  | \$1,200,000        | N/A               |                      |

**Project Description:**

This project will construct the remainder of Richmar Park including a shade structure, half basketball court, sidewalk and landscaping.

**Budget & Expense Summary:**

|  |    |           |
|--|----|-----------|
| <b>Prior Approved Budget:</b>                    | \$ | 1,200,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ | -         |
| <b>FY26-27 Budget:</b>                           | \$ | 1,200,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ | 916,490   |
| <b>Available Budget as of June 30, 2026</b>      | \$ | 283,510   |



| Funding Source Summary    | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total               |
|---------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| CDBG                      | \$ 1,200,000               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,200,000        |
| <b>Totals</b>             | <b>\$ 1,200,000</b>        | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 1,200,000</b> |
| <b>Total Project Cost</b> |                            |                                 |                    |                    |                    |                    | <b>\$ 1,200,000</b> |



**CAPITAL IMPROVEMENT PROJECT - PARKS**

**Bradley Park Sports Field Lighting Replacement**

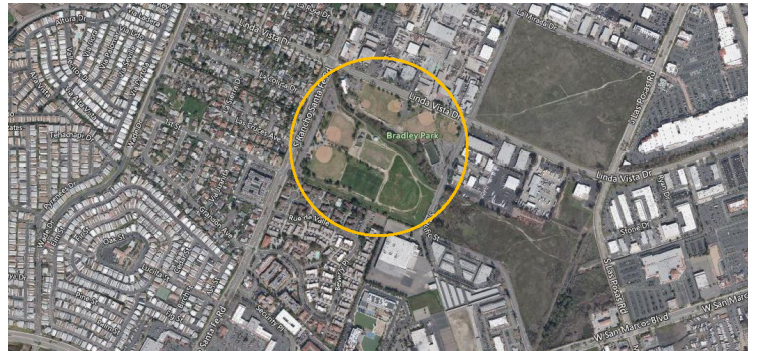
| Project Code         | Project Type  | Project Category | Target Completion  | Responsible Dept. |
|----------------------|---------------|------------------|--------------------|-------------------|
| PK011                | Parks         | Improvement      | Summer 2026        | Public Works      |
| Initial Funding Year | Project Phase |                  | Total Project Cost | RTIP Project Code |
| FY 2024-25           | Pre-Design    |                  | \$850,000          | N/A               |

**Project Description:**

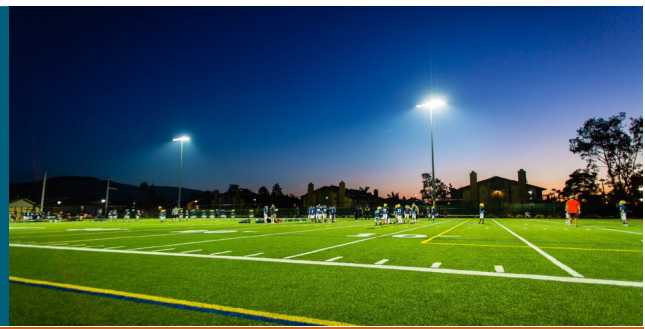
This project will be funded by the HUD Economic Development Initiative Community Project Funding Grant. The funds will be used to replace and improve lighting at Bradley Park, including the installation of new fixtures and upgrades to existing fixtures.

**Budget & Expense Summary:**

|  |    |         |
|--|----|---------|
| <b>Prior Approved Budget:</b>                    | \$ | 850,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ | -       |
| <b>FY26-27 Budget:</b>                           | \$ | 850,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ | 49,317  |
| <b>Available Budget as of June 30, 2026</b>      | \$ | 800,683 |



|                               | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total             |
|-------------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| <b>Funding Source Summary</b> |                            |                                 |                    |                    |                    |                    |                   |
| Grant/Other                   | \$ 850,000                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 850,000        |
| <b>Totals</b>                 | <b>\$ 850,000</b>          | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 850,000</b> |
| <b>Total Project Cost</b>     |                            |                                 |                    |                    |                    |                    | <b>\$ 850,000</b> |



**CAPITAL IMPROVEMENT PROJECT - PARKS**

**Bradley Park Improvements Phase 1**

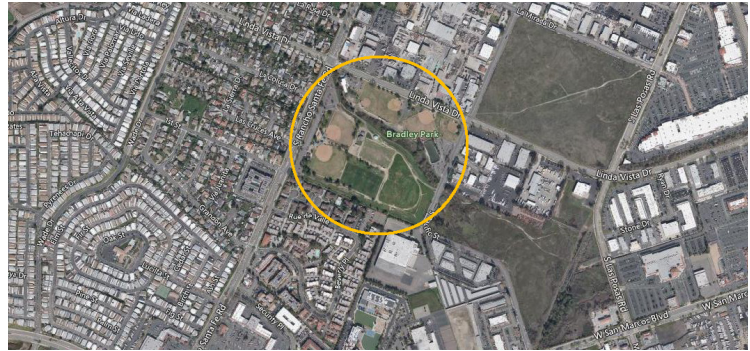
| Project Code         | Project Type  | Project Category   | Target Completion | Responsible Dept.    |
|----------------------|---------------|--------------------|-------------------|----------------------|
| PK012                | Parks         | Improvement        | Winter 2027       | Development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

**Project Description:**

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

**Budget & Expense Summary:**

|  |              |
|--|--------------|
| <b>Prior Approved Budget:</b>                    | \$ 1,500,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ -         |
| <b>FY26-27 Budget:</b>                           | \$ 1,500,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ -         |
| <b>Available Budget as of June 30, 2026</b>      | \$ 1,500,000 |



| Funding Source Summary    | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total               |
|---------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| PFF (Parks/Trails)        | \$ 1,500,000               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,500,000        |
| <b>Totals</b>             | <b>\$ 1,500,000</b>        | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 1,500,000</b> |
| <b>Total Project Cost</b> |                            |                                 |                    |                    |                    |                    | <b>\$ 1,500,000</b> |



**CAPITAL IMPROVEMENT PROJECT - PLANNING**

**General Plan Update**

| Project Code         | Project Type     | Project Category   | Target Completion | Responsible Dept.    |
|----------------------|------------------|--------------------|-------------------|----------------------|
| PL001                | Planning         | Forward Planning   | Fall 2030         | Development Services |
| Initial Funding Year | Project Phase    | Total Project Cost | RTIP Project Code |                      |
| FY 2019-20           | Forward Planning | \$4,471,809        | N/A               |                      |

**Project Description:**

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

**Budget & Expense Summary:**

|  |              |
|--|--------------|
| <b>Prior Approved Budget:</b>                    | \$ 971,809   |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ 3,500,000 |
| <b>FY26-27 Budget:</b>                           | \$ 4,471,809 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 921,118   |
| <b>Available Budget as of June 30, 2026</b>      | \$ 3,550,691 |

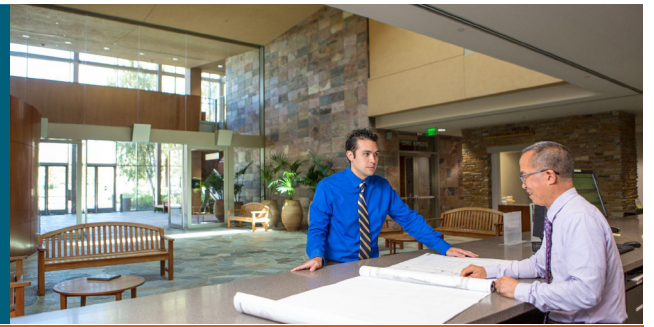


|                                  | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned  | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total               |
|----------------------------------|----------------------------|---------------------------------|---------------------|--------------------|--------------------|--------------------|---------------------|
| <b>Funding Source Summary</b>    |                            |                                 |                     |                    |                    |                    |                     |
| General Fund                     | \$ 927,160                 | \$ -                            | \$ -                | \$ -               | \$ -               | \$ -               | \$ 927,160          |
| PFF Advanced Planning            | \$ -                       | \$ 500,000                      | \$ 2,300,000        | \$ -               | \$ -               | \$ -               | \$ 2,800,000        |
| Infrastructure Replacement/Rehab | \$ 44,649                  | \$ -                            | \$ -                | \$ -               | \$ -               | \$ -               | \$ 44,649           |
| Measure Q Fund                   | \$ -                       | \$ 700,000                      | \$ -                | \$ -               | \$ -               | \$ -               | \$ 700,000          |
| <b>Totals</b>                    | <b>\$ 971,809</b>          | <b>\$ 1,200,000</b>             | <b>\$ 2,300,000</b> | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 4,471,809</b> |
| <b>Total Project Cost</b>        |                            |                                 |                     |                    |                    |                    | <b>\$ 4,471,809</b> |









**CAPITAL IMPROVEMENT PROJECT - PLANNING**

**Creek Specific Plan Amendment**

| Project Code         | Project Type     | Project Category   | Target Completion | Responsible Dept.    |
|----------------------|------------------|--------------------|-------------------|----------------------|
| PL007                | Planning         | Forward Planning   | Fall 2026         | Development Services |
| Initial Funding Year | Project Phase    | Total Project Cost | RTIP Project Code |                      |
| FY 2024-25           | Forward Planning | \$814,000          | N/A               |                      |

**Project Description:**

This project would update the Creek Specific plan.

**Budget & Expense Summary:**

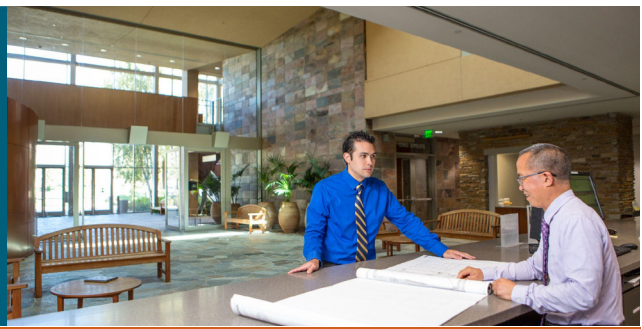
|  |    |         |
|--|----|---------|
| <b>Prior Approved Budget:</b>                    | \$ | 740,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ | 74,000  |
| <b>FY26-27 Budget:</b>                           | \$ | 814,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ | 685,968 |
| <b>Available Budget as of June 30, 2026</b>      | \$ | 128,032 |



| Funding Source Summary    | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total             |
|---------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| General Fund              | \$ 50,000                  | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 50,000         |
| Grant/Other               | \$ 690,000                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 690,000        |
| Measure Q Fund            | \$ -                       | \$ 74,000                       | \$ -               | \$ -               | \$ -               | \$ -               | \$ 74,000         |
| <b>Totals</b>             | <b>\$ 740,000</b>          | <b>\$ 74,000</b>                | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 814,000</b> |
| <b>Total Project Cost</b> |                            |                                 |                    |                    |                    |                    | <b>\$ 814,000</b> |







**CAPITAL IMPROVEMENT PROJECT - PLANNING**

**Fire Station Condition Assessment**

| Project Code         | Project Type     | Project Category   | Target Completion | Responsible Dept.    |
|----------------------|------------------|--------------------|-------------------|----------------------|
| PL010                | Planning         | Forward Planning   | Winter 2027       | Development Services |
| Initial Funding Year | Project Phase    | Total Project Cost | RTIP Project Code |                      |
| FY 2025-26           | Forward Planning | \$350,000          | N/A               |                      |

**Project Description:**

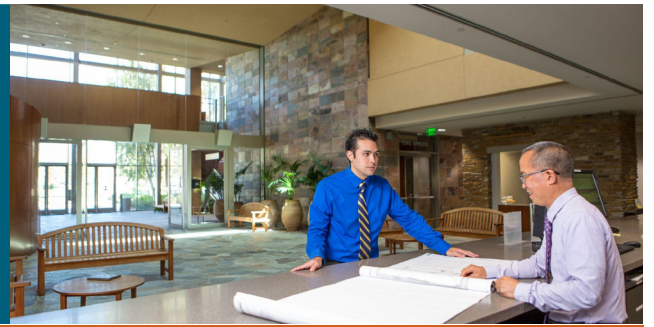
This project would evaluate fire stations throughout the City and identify remaining service life of key component of the fire stations and establish a prioritized approach to improvements to critical components nearing the end of their service life.

**Budget & Expense Summary:**

|  |    |         |
|--|----|---------|
| <b>Prior Approved Budget:</b>                    | \$ | 350,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ | -       |
| <b>FY26-27 Budget:</b>                           | \$ | 350,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ | 635     |
| <b>Available Budget as of June 30, 2026</b>      | \$ | 349,365 |



|                               | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total             |
|-------------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| <b>Funding Source Summary</b> |                            |                                 |                    |                    |                    |                    |                   |
| Facilities Replacement/Rehab  | \$ 350,000                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 350,000        |
| <b>Totals</b>                 | <b>\$ 350,000</b>          | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 350,000</b> |
| <b>Total Project Cost</b>     |                            |                                 |                    |                    |                    |                    | <b>\$ 350,000</b> |



**CAPITAL IMPROVEMENT PROJECT - PLANNING**

**Discovery Lake Plan and Restoration**

| Project Code         | Project Type     | Project Category | Target Completion  | Responsible Dept.    |
|----------------------|------------------|------------------|--------------------|----------------------|
| PL011                | Planning         | Forward Planning | Summer 2027        | Development Services |
| Initial Funding Year | Project Phase    |                  | Total Project Cost | RTIP Project Code    |
| FY 2025-26           | Forward Planning |                  | \$200,000          | N/A                  |

**Project Description:**

This project will investigate options to improve the overall water quality and use of Discovery Lake including environmental analysis of reducing the encroachment of vegetation.

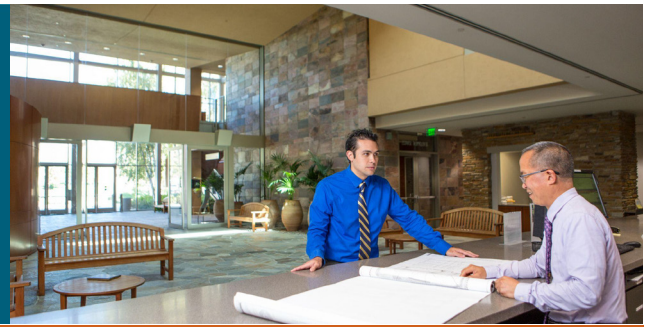
**Budget & Expense Summary:**

|  |            |
|--|------------|
| <b>Prior Approved Budget:</b>                    | \$ 200,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ -       |
| <b>FY26-27 Budget:</b>                           | \$ 200,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 2,631   |
| <b>Available Budget as of June 30, 2026</b>      | \$ 197,369 |



|                                  | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total             |
|----------------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| <b>Funding Source Summary</b>    |                            |                                 |                    |                    |                    |                    |                   |
| Infrastructure Replacement/Rehab | \$ 200,000                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 200,000        |
| <b>Totals</b>                    | <b>\$ 200,000</b>          | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 200,000</b> |
| <b>Total Project Cost</b>        |                            |                                 |                    |                    |                    |                    | <b>\$ 200,000</b> |





**CAPITAL IMPROVEMENT PROJECT - PLANNING**

**San Marcos Boulevard Corridor Plan**

| Project Code         | Project Type     | Project Category   | Target Completion | Responsible Dept.    |
|----------------------|------------------|--------------------|-------------------|----------------------|
| PL013                | Planning         | Forward Planning   | Spring 2029       | Development Services |
| Initial Funding Year | Project Phase    | Total Project Cost | RTIP Project Code |                      |
| FY 2025-26           | Forward Planning | \$920,350          | SM82              |                      |

**Project Description:**

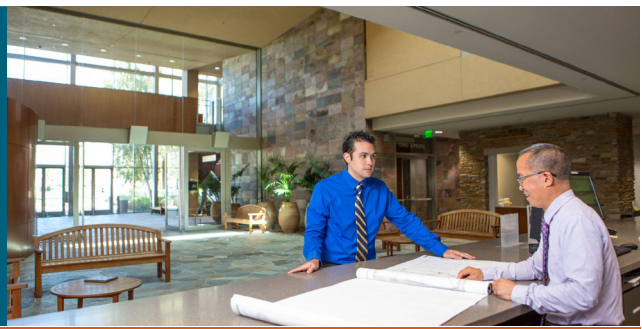
The project will prepare a transportation corridor plan for San Marcos Boulevard from Twin Oaks Valley Road to Rancho Sanata Fe Road which will review existing conditions and define future smart growth roadway conditions used by vehicles, bicycles, transit, and pedestrians.

**Budget & Expense Summary:**

|  |    |         |
|--|----|---------|
| <b>Prior Approved Budget:</b>                    | \$ | 920,350 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ | -       |
| <b>FY26-27 Budget:</b>                           | \$ | 920,350 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ | -       |
| <b>Available Budget as of June 30, 2026</b>      | \$ | 920,350 |



| Funding Source Summary      | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total             |
|-----------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| TransNet Smart Growth Grant | \$ 782,175                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 782,175        |
| Measure Q Fund              | \$ 138,175                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 138,175        |
| <b>Totals</b>               | <b>\$ 920,350</b>          | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 920,350</b> |
| <b>Total Project Cost</b>   |                            |                                 |                    |                    |                    |                    | <b>\$ 920,350</b> |



**CAPITAL IMPROVEMENT PROJECT - PLANNING**

**San Marcos Climate Action Plan (CAP) Update**

| Project Code         | Project Type     | Project Category   | Target Completion | Responsible Dept.    |
|----------------------|------------------|--------------------|-------------------|----------------------|
| PL014                | Planning         | Improvement        | Spring 2029       | Development Services |
| Initial Funding Year | Project Phase    | Total Project Cost | RTIP Project Code |                      |
| FY 2025-26           | Forward Planning | \$324,450          | SM81              |                      |

**Project Description:**

The project will perform a comprehensive update to the City's existing Climate Action Plan (CAP) which will include an updated Greenhouse Gas (GHG) inventory, future projections, and updated measures and programs to reduce GHG's over time to meet State requirements.

**Budget & Expense Summary:**

|  |    |         |
|--|----|---------|
| <b>Prior Approved Budget:</b>                    | \$ | 324,450 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ | -       |
| <b>FY26-27 Budget:</b>                           | \$ | 324,450 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ | -       |
| <b>Available Budget as of June 30, 2026</b>      | \$ | 324,450 |



| Funding Source Summary      | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total             |
|-----------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| TransNet Smart Growth Grant | \$ 315,000                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 315,000        |
| Measure Q Fund              | \$ 9,450                   | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 9,450          |
| <b>Totals</b>               | <b>\$ 324,450</b>          | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 324,450</b> |
| <b>Total Project Cost</b>   |                            |                                 |                    |                    |                    |                    | <b>\$ 324,450</b> |



**CAPITAL IMPROVEMENT PROJECT - STREETS**

**Mission/Mulberry Drainage Improvement**

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

**Project Description:**

This project includes the installation of a new storm drain facility from an existing outfall located on the 400 block of Mulberry Dr., to the box culvert on Mission Rd. and the elimination of the current drop structure. The proposed new storm drain facility will connect to an existing storm drain line that runs under Mission Rd. and ultimately into San Marcos Creek.

**Budget & Expense Summary:**

|  |              |
|--|--------------|
| <b>Prior Approved Budget:</b>                    | \$ 6,500,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ -         |
| <b>FY26-27 Budget:</b>                           | \$ 6,500,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 292,754   |
| <b>Available Budget as of June 30, 2026</b>      | \$ 6,207,246 |



|                               | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total               |
|-------------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| <b>Funding Source Summary</b> |                            |                                 |                    |                    |                    |                    |                     |
| PFF (FC)                      | \$ 1,864,132               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,864,132        |
| <b>Totals</b>                 | \$ 1,864,132               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,864,132        |
| Future Years                  |                            |                                 |                    |                    |                    |                    | \$ 4,635,868        |
| <b>Total Project Cost</b>     |                            |                                 |                    |                    |                    |                    | <b>\$ 6,500,000</b> |



**CAPITAL IMPROVEMENT PROJECT - STREETS**

**San Marcos Boulevard Reconstruction**

| Project Code         | Project Type  | Project Category | Target Completion  | Responsible Dept.    |
|----------------------|---------------|------------------|--------------------|----------------------|
| ST005                | Streets       | Improvement      | Spring 2029        | Development Services |
| Initial Funding Year | Project Phase |                  | Total Project Cost | RTIP Project Code    |
| FY 2018-19           | Design        |                  | \$11,600,000       | SM64                 |

**Project Description:**

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

**Budget & Expense Summary:**

|  |               |
|--|---------------|
| <b>Prior Approved Budget:</b>                    | \$ 11,600,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ -          |
| <b>FY26-27 Budget:</b>                           | \$ 11,600,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 785,045    |
| <b>Available Budget as of June 30, 2026</b>      | \$ 10,814,955 |



|                               | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total                |
|-------------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| <b>Funding Source Summary</b> |                            |                                 |                    |                    |                    |                    |                      |
| Gas Tax                       | \$ 5,603,000               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 5,603,000         |
| TransNet LSI                  | \$ 2,112,172               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 2,112,172         |
| RTCIP                         | \$ 2,884,828               | \$ 1,000,000                    | \$ -               | \$ -               | \$ -               | \$ -               | \$ 3,884,828         |
| <b>Totals</b>                 | <b>\$ 10,600,000</b>       | <b>\$ 1,000,000</b>             | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 11,600,000</b> |
| <b>Total Project Cost</b>     |                            |                                 |                    |                    |                    |                    | <b>\$ 11,600,000</b> |



**CAPITAL IMPROVEMENT PROJECT - STREETS**

**Discovery Street from Craven to Twin Oaks Valley Road**

| Project Code         | Project Type  | Project Category | Target Completion  | Responsible Dept.                  |
|----------------------|---------------|------------------|--------------------|------------------------------------|
| ST007                | Streets       | Improvement      | Spring 2030        | Development Services/<br>Developer |
| Initial Funding Year | Project Phase |                  | Total Project Cost | RTIP Project Code                  |
| FY 2018-19           | Construction  |                  | \$21,570,000       | SM42                               |

**Project Description:**

The project involves surface improvements including asphalt, concrete, medians, sidewalks, signage, traffic lights, and underground improvements including utility and drainage improvements, relocations and water treatment within the public right of way to accommodate the construction of additional lanes.

**Budget & Expense Summary:**

|  |               |
|--|---------------|
| <b>Prior Approved Budget:</b>                    | \$ 21,570,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ -          |
| <b>FY26-27 Budget:</b>                           | \$ 21,570,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 19,293,772 |
| <b>Available Budget as of June 30, 2026</b>      | \$ 2,276,228  |



| Funding Source Summary    | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total                |
|---------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| PFF (Cir Streets)         | \$ 6,132,122               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 6,132,122         |
| PFF (SR78)                | \$ 13,463,850              | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 13,463,850        |
| RTCIP                     | \$ 1,974,028               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,974,028         |
| <b>Totals</b>             | <b>\$ 21,570,000</b>       | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 21,570,000</b> |
| <b>Total Project Cost</b> |                            |                                 |                    |                    |                    |                    | <b>\$ 21,570,000</b> |





**CAPITAL IMPROVEMENT PROJECT - STREETS**

**Annual Surface Seal Project FY24-FY27**

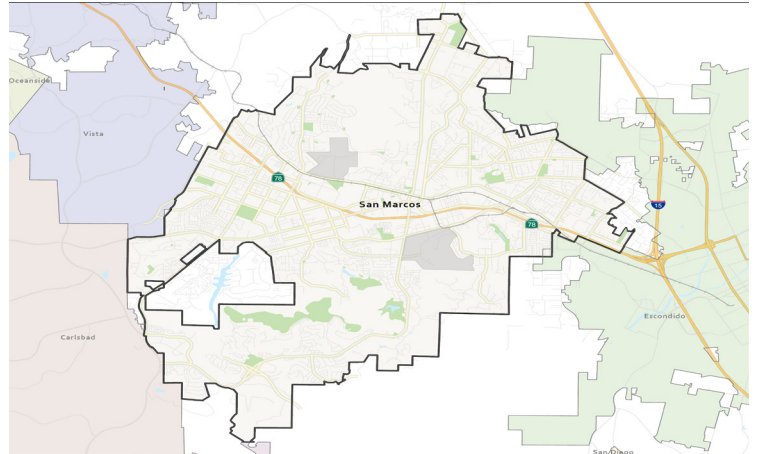
| Project Code         | Project Type  | Project Category   | Target Completion | Responsible Dept.    |
|----------------------|---------------|--------------------|-------------------|----------------------|
| ST011                | Streets       | Maintenance        | Fall 2027         | Development Services |
| Initial Funding Year | Project Phase | Total Project Cost | RTIP Project Code |                      |
| FY 2022-23           | Maintenance   | \$13,545,000       | SM72              |                      |

**Project Description:**

This project is part of the City's regular maintenance of roadways. Various roadways throughout the City will be surface sealed as part of this project. This project is part of the City's comprehensive pavement management system for Fiscal Year 2024 through Fiscal Year 2027.

**Budget & Expense Summary:**

|  |                |
|--|----------------|
| <b>Prior Approved Budget:</b>                    | \$ 15,000,000  |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ (1,455,000) |
| <b>FY26-27 Budget:</b>                           | \$ 13,545,000  |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 5,004,296   |
| <b>Available Budget as of June 30, 2026</b>      | \$ 8,540,704   |



| Funding Source Summary    | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total                |
|---------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| Gas Tax                   | \$ 1,501,575               | \$ 260,000                      | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,761,575         |
| RMRA                      | \$ 8,404,551               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 8,404,551         |
| TransNet LSI              | \$ 1,093,874               | \$ 2,285,000                    | \$ -               | \$ -               | \$ -               | \$ -               | \$ 3,378,874         |
| <b>Totals</b>             | <b>\$ 11,000,000</b>       | <b>\$ 2,545,000</b>             | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 13,545,000</b> |
| <b>Total Project Cost</b> |                            |                                 |                    |                    |                    |                    | <b>\$ 13,545,000</b> |



**CAPITAL IMPROVEMENT PROJECT - STREETS**

**Olive Street Bridge**

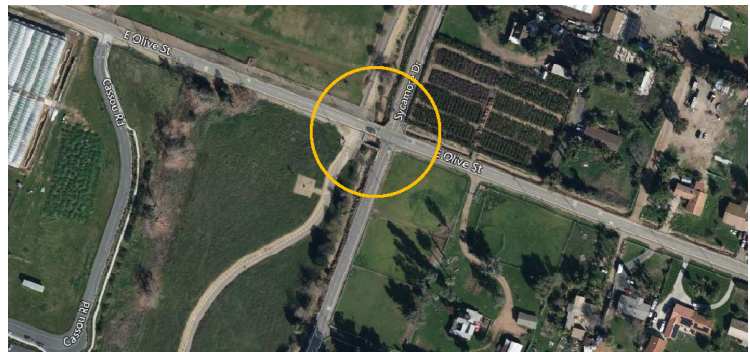
| Project Code         | Project Type  | Project Category   | Target Completion | Responsible Dept.    |
|----------------------|---------------|--------------------|-------------------|----------------------|
| ST012                | Streets       | Improvement        | Spring 2028       | Development Services |
| Initial Funding Year | Project Phase | Total Project Cost | RTIP Project Code |                      |
| FY2021-22            | Pre-Design    | \$2,500,000        | SM74              |                      |

**Project Description:**

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

**Budget & Expense Summary:**

|  |              |
|--|--------------|
| <b>Prior Approved Budget:</b>                    | \$ 2,500,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ -         |
| <b>FY26-27 Budget:</b>                           | \$ 2,500,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 2,512     |
| <b>Available Budget as of June 30, 2026</b>      | \$ 2,497,488 |



| Funding Source Summary    | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total               |
|---------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| RMRA                      | \$ -                       | \$ 1,455,000                    | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,455,000        |
| TransNet LSI              | \$ 1,045,000               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,045,000        |
| <b>Totals</b>             | <b>\$ 1,045,000</b>        | <b>\$ 1,455,000</b>             | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 2,500,000</b> |
| <b>Total Project Cost</b> |                            |                                 |                    |                    |                    |                    | <b>\$ 2,500,000</b> |



**CAPITAL IMPROVEMENT PROJECT - STREETS**

**Curb, Gutter & Sidewalk FY 27- FY 30**

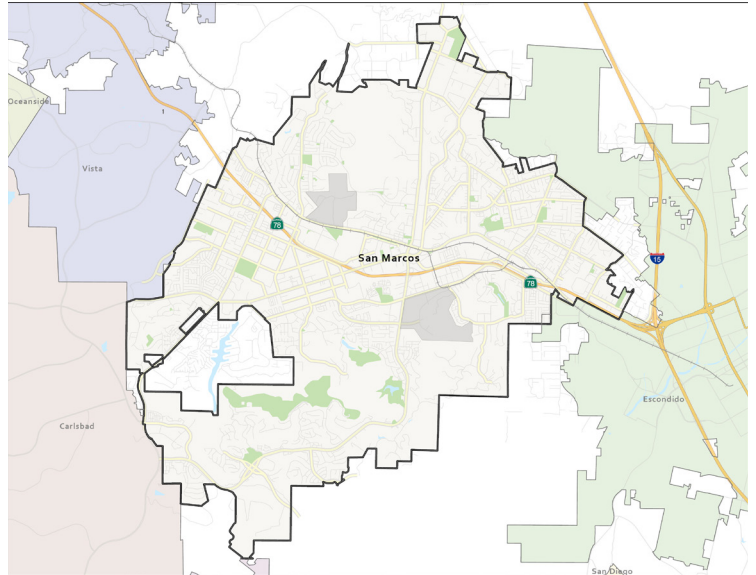
| Project Code         | Project Type  | Project Category   | Target Completion | Responsible Dept.    |
|----------------------|---------------|--------------------|-------------------|----------------------|
| ST015                | Streets       | Improvement        | Annual            | Development Services |
| Initial Funding Year | Project Phase | Total Project Cost | RTIP Project Code |                      |
| FY2026-27            | Maintenance   | \$600,000          | N/A               |                      |

**Project Description:**

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

**Budget & Expense Summary:**

|  |    |         |
|--|----|---------|
| <b>Prior Approved Budget:</b>                    | \$ | 400,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ | 200,000 |
| <b>FY26-27 Budget:</b>                           | \$ | 600,000 |
| <hr/>  |    |         |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ | -       |
| <b>Available Budget as of June 30, 2026</b>      | \$ | 600,000 |



| Funding Source Summary    | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total             |
|---------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| Gas Tax                   | \$ -                       | \$ 100,000                      | \$ 100,000         | \$ 100,000         | \$ 100,000         | \$ 100,000         | \$ 500,000        |
| <b>Totals</b>             | \$ -                       | \$ 100,000                      | \$ 100,000         | \$ 100,000         | \$ 100,000         | \$ 100,000         | \$ 500,000        |
| Future Years              |                            |                                 |                    |                    |                    |                    | \$ 100,000        |
| <b>Total Project Cost</b> |                            |                                 |                    |                    |                    |                    | <b>\$ 600,000</b> |



**CAPITAL IMPROVEMENT PROJECT - STREETS**

**Annual Surface Seal Project FY28-FY31**

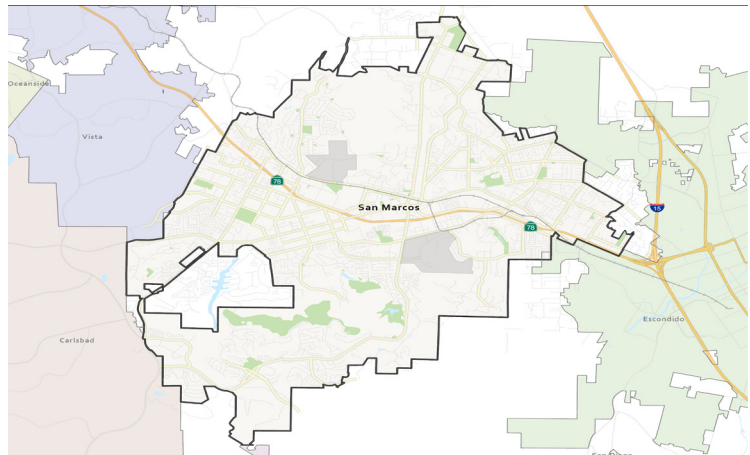
| Project Code         | Project Type  | Project Category   | Target Completion | Responsible Dept.    |
|----------------------|---------------|--------------------|-------------------|----------------------|
| ST018                | Streets       | Maintenance        | Annual            | Development Services |
| Initial Funding Year | Project Phase | Total Project Cost | RTIP Project Code |                      |
| FY 2024-25           | Not Started   | \$25,000,000       | SM76              |                      |

**Project Description:**

This project is part of the City's regular maintenance of roadways. Various roadways throughout the City will be surface sealed as part of this project. This project is part of the City's comprehensive pavement management system for Fiscal Year 2028 through Fiscal Year 2031.

**Budget & Expense Summary:**

|  |               |
|--|---------------|
| <b>Prior Approved Budget:</b>                    | \$ 20,000,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ 5,000,000  |
| <b>FY26-27 Budget:</b>                           | \$ 25,000,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ -          |
| <b>Available Budget as of June 30, 2026</b>      | \$ 25,000,000 |



| Funding Source Summary    | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total                |
|---------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| Gas Tax                   | \$ -                       | \$ -                            | \$ -               | \$ -               | \$ 2,500,000       | \$ 2,500,000       | \$ 5,000,000         |
| RMRA                      | \$ -                       | \$ -                            | \$ 2,625,000       | \$ 2,518,000       | \$ 2,500,000       | \$ 2,500,000       | \$ 10,143,000        |
| TransNet LSI              | \$ -                       | \$ -                            | \$ 2,375,000       | \$ 2,482,000       | \$ -               | \$ -               | \$ 4,857,000         |
| <b>Totals</b>             | \$ -                       | \$ -                            | \$ 5,000,000       | \$ 5,000,000       | \$ 5,000,000       | \$ 5,000,000       | \$ 20,000,000        |
| Future Years              |                            |                                 |                    |                    |                    |                    | \$ 5,000,000         |
| <b>Total Project Cost</b> |                            |                                 |                    |                    |                    |                    | <b>\$ 25,000,000</b> |



**CAPITAL IMPROVEMENT PROJECT - STREETS**

**Inland Rail Trail/Mission Road Lighting Enhancement**

| Project Code         | Project Type  | Project Category | Target Completion  | Responsible Dept.    |
|----------------------|---------------|------------------|--------------------|----------------------|
| ST019                | Streets       | Improvement      | Summer 2031        | Development Services |
| Initial Funding Year | Project Phase |                  | Total Project Cost | RTIP Project Code    |
| FY 2024-25           | Not Started   |                  | \$1,000,000        | N/A                  |

**Project Description:**

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

**Budget & Expense Summary:**

|  |    |           |
|--|----|-----------|
| <b>Prior Approved Budget:</b>                    | \$ | 1,000,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ | -         |
| <b>FY26-27 Budget:</b>                           | \$ | 1,000,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ | -         |
| <b>Available Budget as of June 30, 2026</b>      | \$ | 1,000,000 |



| Funding Source Summary    | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total               |
|---------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Measure Q Fund            | \$ -                       | \$ -                            | \$ -               | \$ 550,000         | \$ 450,000         | \$ -               | \$ 1,000,000        |
| <b>Totals</b>             | <b>\$ -</b>                | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ 550,000</b>  | <b>\$ 450,000</b>  | <b>\$ -</b>        | <b>\$ 1,000,000</b> |
| <b>Total Project Cost</b> |                            |                                 |                    |                    |                    |                    | <b>\$ 1,000,000</b> |







**CAPITAL IMPROVEMENT PROJECT - STREETS**

**Roadway Rehabilitation Program Group 1**

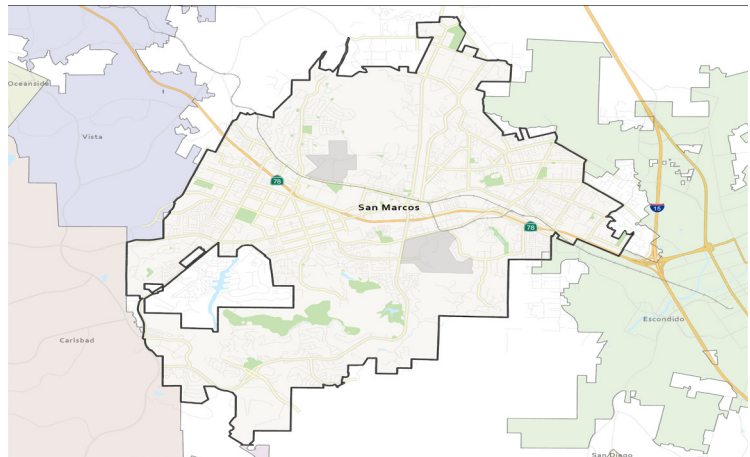
| Project Code         | Project Type  | Project Category   | Target Completion | Responsible Dept.    |
|----------------------|---------------|--------------------|-------------------|----------------------|
| ST022                | Streets       | Maintenance        | Fall 2026         | Development Services |
| Initial Funding Year | Project Phase | Total Project Cost | RTIP Project Code |                      |
| FY 2025-26           | Construction  | \$3,610,000        | SM77              |                      |

**Project Description:**

This project will perform roadway rehabilitation for those roads at the end of their serviceable life.

**Budget & Expense Summary:**

|  |              |
|--|--------------|
| <b>Prior Approved Budget:</b>                    | \$ 3,610,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ -         |
| <b>FY26-27 Budget:</b>                           | \$ 3,610,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ 287,279   |
| <b>Available Budget as of June 30, 2026</b>      | \$ 3,322,721 |



|                               | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total               |
|-------------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| <b>Funding Source Summary</b> |                            |                                 |                    |                    |                    |                    |                     |
| Gas Tax                       | \$ 1,500,000               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,500,000        |
| Center Drive Maintenance Fund | \$ 110,000                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 110,000          |
| RMRA                          | \$ 1,000,000               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,000,000        |
| TransNet LSI                  | \$ 1,000,000               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,000,000        |
| <b>Totals</b>                 | <b>\$ 3,610,000</b>        | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 3,610,000</b> |
| <b>Total Project Cost</b>     |                            |                                 |                    |                    |                    |                    | <b>\$ 3,610,000</b> |



**CAPITAL IMPROVEMENT PROJECT - STREETS**

**Roadway Rehabilitation Program Group 2**

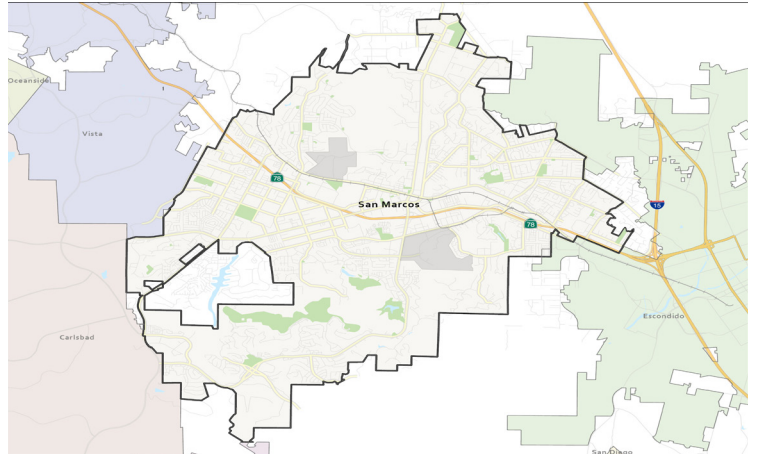
| Project Code         | Project Type  | Project Category   | Target Completion | Responsible Dept.    |
|----------------------|---------------|--------------------|-------------------|----------------------|
| ST023                | Streets       | Maintenance        | Fall 2027         | Development Services |
| Initial Funding Year | Project Phase | Total Project Cost | RTIP Project Code |                      |
| FY 2025-26           | Not Started   | \$5,000,000        | SM78              |                      |

**Project Description:**

This project will rehabilitate the pavement of various streets to extend their serviceable life.

**Budget & Expense Summary:**

|  |              |
|--|--------------|
| <b>Prior Approved Budget:</b>                    | \$ 4,000,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ 1,000,000 |
| <b>FY26-27 Budget:</b>                           | \$ 5,000,000 |
| <hr/>  |              |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ -         |
| <b>Available Budget as of June 30, 2026</b>      | \$ 5,000,000 |



|                               | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total               |
|-------------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| <b>Funding Source Summary</b> |                            |                                 |                    |                    |                    |                    |                     |
| Gas Tax                       | \$ -                       | \$ 1,710,000                    | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,710,000        |
| RMRA                          | \$ -                       | \$ 1,655,000                    | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,655,000        |
| TransNet LSI                  | \$ -                       | \$ 1,635,000                    | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,635,000        |
| <b>Totals</b>                 | \$ -                       | \$ 5,000,000                    | \$ -               | \$ -               | \$ -               | \$ -               | \$ 5,000,000        |
| <b>Total Project Cost</b>     |                            |                                 |                    |                    |                    |                    | <b>\$ 5,000,000</b> |





**CAPITAL IMPROVEMENT PROJECT - STREETS**

**Roadway Rehabilitation Program Group 4**

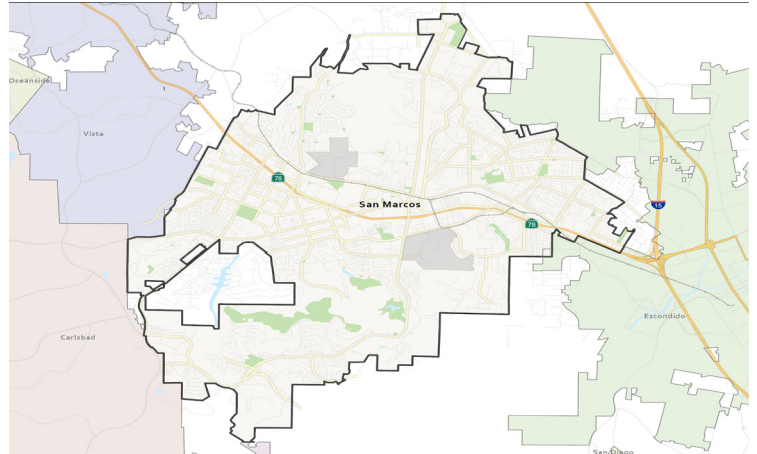
| Project Code         | Project Type  | Project Category   | Target Completion | Responsible Dept.    |
|----------------------|---------------|--------------------|-------------------|----------------------|
| ST025                | Streets       | Maintenance        | Summer 2029       | Development Services |
| Initial Funding Year | Project Phase | Total Project Cost | RTIP Project Code |                      |
| FY 2025-26           | Not Started   | \$21,500,000       | SM80              |                      |

**Project Description:**

This project will rehabilitate the pavement of various streets to extend their serviceable life.

**Budget & Expense Summary:**

|  |               |
|--|---------------|
| <b>Prior Approved Budget:</b>                    | \$ 10,500,000 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ 5,500,000  |
| <b>FY26-27 Budget:</b>                           | \$ 21,500,000 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ -          |
| <b>Available Budget as of June 30, 2026</b>      | \$ 21,500,000 |



|                               | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total                |
|-------------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| <b>Funding Source Summary</b> |                            |                                 |                    |                    |                    |                    |                      |
| Gas Tax                       | \$ -                       | \$ -                            | \$ -               | \$ 2,000,000       | \$ 1,197,000       | \$ 1,102,000       | \$ 4,299,000         |
| RMRA                          | \$ -                       | \$ -                            | \$ -               | \$ 2,772,000       | \$ 1,500,000       | \$ 1,500,000       | \$ 5,772,000         |
| TransNet LSI                  | \$ -                       | \$ -                            | \$ -               | \$ 228,000         | \$ 2,803,000       | \$ 2,898,000       | \$ 5,929,000         |
| <b>Totals</b>                 | \$ -                       | \$ -                            | \$ -               | \$ 5,000,000       | \$ 5,500,000       | \$ 5,500,000       | \$ 16,000,000        |
| Future Years                  |                            |                                 |                    |                    |                    |                    | \$ 5,500,000         |
| <b>Total Project Cost</b>     |                            |                                 |                    |                    |                    |                    | <b>\$ 21,500,000</b> |



**CAPITAL IMPROVEMENT PROJECT - STREETS**

**San Marcos Boulevard Multi-Way Project**

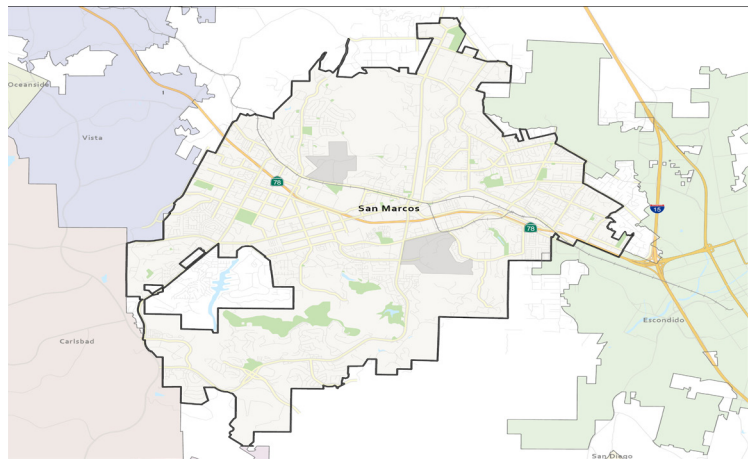
| Project Code         | Project Type  | Project Category | Target Completion  | Responsible Dept.    |
|----------------------|---------------|------------------|--------------------|----------------------|
| ST026                | Streets       | Improvement      | Summer 2029        | Development Services |
| Initial Funding Year | Project Phase |                  | Total Project Cost | RTIP Project Code    |
| FY 2025-26           | Design        |                  | \$3,970,697        | SM83                 |

**Project Description:**

This project involves the construction of a multi-way corridor segment. The project will realign the existing sidewalk along San Marcos Boulevard to provide a bike lane separated from high-speed traffic with a landscaped median. The project includes additional street trees, pedestrian-scale lighting along the new walkway, additional parking, and a new midblock crosswalk with a pedestrian signal and signage.

**Budget & Expense Summary:**

|  |              |
|--|--------------|
| <b>Prior Approved Budget:</b>                    | \$ 3,970,697 |
| <b>Budget Appropriation Increase/(Decrease):</b> | \$ -         |
| <b>FY26-27 Budget:</b>                           | \$ 3,970,697 |
| <b>Expended/Encumbered as of June 30, 2026</b>   | \$ -         |
| <b>Available Budget as of June 30, 2026</b>      | \$ 3,970,697 |



|                               | Prior Budget Appropriation | FY 2026-27 Budget Appropriation | FY 2027-28 Planned | FY 2028-29 Planned | FY 2029-30 Planned | FY 2030-31 Planned | Total               |
|-------------------------------|----------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| <b>Funding Source Summary</b> |                            |                                 |                    |                    |                    |                    |                     |
| Gas Tax                       | \$ 470,697                 | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 470,697          |
| TransNet Smart Growth Grant   | \$ 3,500,000               | \$ -                            | \$ -               | \$ -               | \$ -               | \$ -               | \$ 3,500,000        |
| <b>Totals</b>                 | <b>\$ 3,970,697</b>        | <b>\$ -</b>                     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 3,970,697</b> |
| <b>Total Project Cost</b>     |                            |                                 |                    |                    |                    |                    | <b>\$ 3,970,697</b> |











# SAN MARCOS

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