SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

2026-2027 BUDGET

Adopted Annual Operations & Capital Improvement Program Budget

OPERATIONS & MAINTENANCE BUDGET
Fiscal Year 2026-2027

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

Prepared by the Finance Department

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1 Civic Center Drive | San Marcos, CA 92069-2918 | (760)744-1050 | www.san-marcos.net

Acknowledgements

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San Marcos
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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 is 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

City Manager

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Expenditures - Overview by Fund and Function

Fund/Function	Fiscal Year 2025-26 As Adopted	Fiscal Year 2025-26 As Amended	Fiscal Year 2025-26 Projected 6/30/26	Fiscal Year 2026-27 Budget City Council Approved
GENERAL FUND				
CENTRAL SERVICES				
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
Total General Government	**23,208,622**	**23,277,461**	**22,625,583**	**25,962,284**
PUBLIC WORKS				
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
Total Public Works	**11,537,942**	**12,118,216**	**11,471,270**	**12,649,894**
DEVELOPMENT SERVICES				
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
Total Development Services	**7,263,527**	**7,891,816**	**6,915,102**	**8,204,682**
PUBLIC SAFETY				
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
Total Public Safety	**50,420,873**	**52,430,304**	**52,250,520**	**50,244,165**
PARKS AND RECREATION				
Parks and Recreation	4,692,759	5,005,461	4,959,168	5,476,658
Total Parks and Recreation	**4,692,759**	**5,005,461**	**4,959,168**	**5,476,658**
OTHER FINANCING USES				
Transfers Out	831,000	831,000	831,000	1,331,000
Total Other Financing Uses	**831,000**	**831,000**	**831,000**	**1,331,000**
TOTAL GENERAL FUND	**$ 97,954,723**	**$ 101,554,258**	**$ 99,052,643**	**$ 103,868,683**

*As of FY 2026-27 the former 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 former Administration Budget into Human Resources/Risk Management

Expenditures - Overview by Fund and Function (continued)

Fund/Function	Fiscal Year 2025-26 As Adopted	Fiscal Year 2025-26 As Amended	Fiscal Year 2025-26 Projected 6/30/26	Fiscal Year 2026-27 Budget City Council Approved
SPECIAL REVENUE FUNDS				
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
Total Special Revenue Funds	**23,550,436**	**48,381,353**	**19,698,304**	**17,242,357**
DEBT SERVICE FUND				
Lease Revenue Bonds	384,530	384,530	384,530	1,285,879
Total Debt Service Fund	**384,530**	**384,530**	**384,530**	**1,285,879**
CAPITAL IMPROVEMENT PROJECT FUNDS				
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	-
Total Capital Improvement Project Funds	**348,007**	**41,994,383**	**7,338,645**	**316,624**
FIDUCIARY FUNDS				
Redevelopment Property Tax Trust Fund*	22,199,349	22,199,349	23,709,910	23,722,638
Total Fiduciary Funds	**22,199,349**	**22,199,349**	**23,709,910**	**23,722,638**
ENTERPRISE FUNDS				
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
Total Enterprise Funds	**17,279,561**	**18,838,942**	**16,736,608**	**20,518,294**
INTERNAL SERVICE FUNDS				
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
Total Internal Service Funds	**23,591,362**	**36,706,931**	**26,739,842**	**28,408,573**
TOTAL EXPENDITURES - ALL FUNDS	**$ 185,307,968**	**$ 270,059,746**	**$ 193,660,482**	**$ 195,363,048**

*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 As Adopted	Fiscal Year 2025-26 As Amended	Fiscal Year 2025-26 Projected 6/30/26	Fiscal Year 2026-27 Budget City Council Approved
GENERAL FUND				
TAXES & SPECIAL ASSESSMENTS				
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
Total Taxes & Special Assessments	**65,623,097**	**65,688,414**	**65,375,499**	**67,393,145**
LICENSES & PERMITS				
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
Total Licenses & Permits	**7,892,963**	**8,394,738**	**8,316,288**	**8,463,746**
INTERGOVERNMENTAL				
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	-
Total Intergovernmental	**1,034,500**	**1,227,166**	**1,185,824**	**900,000**
CHARGES FOR SERVICES				
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
Total Charges For Services	**14,691,685**	**15,839,798**	**16,095,751**	**15,770,828**
FINES & FORFEITURES				
Fines & Forfeitures	492,000	436,770	453,070	504,000
Total Fines & Forfeitures	**492,000**	**436,770**	**453,070**	**504,000**
USE OF MONEY & PROPERTY				
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
Total Use of Money & Property	**1,513,500**	**3,006,500**	**3,359,200**	**2,909,200**
DEVELOPER FEES				
Developer Fees	20,000	20,000	20,000	20,000
Total Developer Fees	**20,000**	**20,000**	**20,000**	**20,000**
MISCELLANEOUS REVENUES				
Donations	8,000	8,000	6,479	3,000
Other Miscellaneous Revenue	221,200	221,200	211,272	213,700
Total Miscellaneous Revenues	**229,200**	**229,200**	**217,751**	**216,700**
OTHER FINANCING SOURCES				
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
Total Other Financing Sources	**6,891,800**	**5,933,800**	**5,933,000**	**7,825,000**
TOTAL GENERAL FUND	**$ 98,388,745**	**$ 100,776,386**	**$ 100,956,383**	**$ 104,002,619**

Revenues - Overview by Fund and Type (continued)

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

Revenues - Overview by Fund and Type (continued)

Budget Category	Fiscal Year 2025-26 As Adopted	Fiscal Year 2025-26 As Amended	Fiscal Year 2025-26 Projected 6/30/26	Fiscal Year 2026-27 Budget City Council Approved
DEBT SERVICE FUND				
LEASE REVENUE BONDS	**$ 580,000**	**$ 580,000**	**$ 593,500**	**$ 619,500**
CAPITAL IMPROVEMENT PROJECTS FUNDS				
PUBLIC FACILITIES FEES				
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
Total Public Facilities Fees	**5,805,000**	**5,805,000**	**10,368,939**	**6,845,274**
TRANSNET - STREETS	**2,257,000**	**2,257,000**	**2,287,000**	**2,025,000**
RTCIP	**1,110,000**	**1,110,000**	**2,777,202**	**1,795,850**
FIDUCIARY FUNDS				
REDEVELOPMENT PROPERTY TAX TRUST FUND				
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
Total Redevelopment Property Tax Trust Fund	**23,284,110**	**23,284,110**	**20,717,036**	**23,882,614**
ENTERPRISE FUNDS				
CREEKSIDE MARKETPLACE				
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
Total Creekside Marketplace	**6,871,801**	**6,871,801**	**6,954,081**	**7,141,993**
REAL PROPERTY MANAGEMENT				
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
Total Real Property Management	**7,318,179**	**7,318,179**	**7,376,379**	**7,474,019**
INTERNAL SERVICE FUNDS				
VEHICLE & EQUIPMENT ACQUISITION/REPLACEMENT				
Reimbursements	150,000	172,365	172,365	-
Annual Replacement/Rehab Transfers	2,790,199	3,744,199	3,744,199	3,900,592
Total Vehicle & Equipment Acquisition/ Replacement	**2,940,199**	**3,916,564**	**3,916,564**	**3,900,592**
CITY FACILITIES REPLACEMENT/REHABILITATION				
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
Total City Facilities Replacement/ Rehabilitation	**1,824,495**	**2,024,495**	**1,990,495**	**3,358,642**
CITY INFRASTRUCTURE REPLACEMENT/REHABILITATION				
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
Total City Infrastructure Replacement/ Rehabilitation	**3,414,000**	**3,414,000**	**3,400,000**	**1,907,303**
MEASURE Q FUND				
Sales Tax	21,371,000	22,847,000	23,686,061	23,679,780
Total Measure Q Fund	**21,371,000**	**22,847,000**	**23,686,061**	**23,679,780**
TOTAL REVENUES - ALL FUNDS	**$ 202,245,560**	**$ 207,440,472**	**$ 212,827,299**	**$ 214,603,536**

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General Fund

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GENERAL FUND

Budget Summary

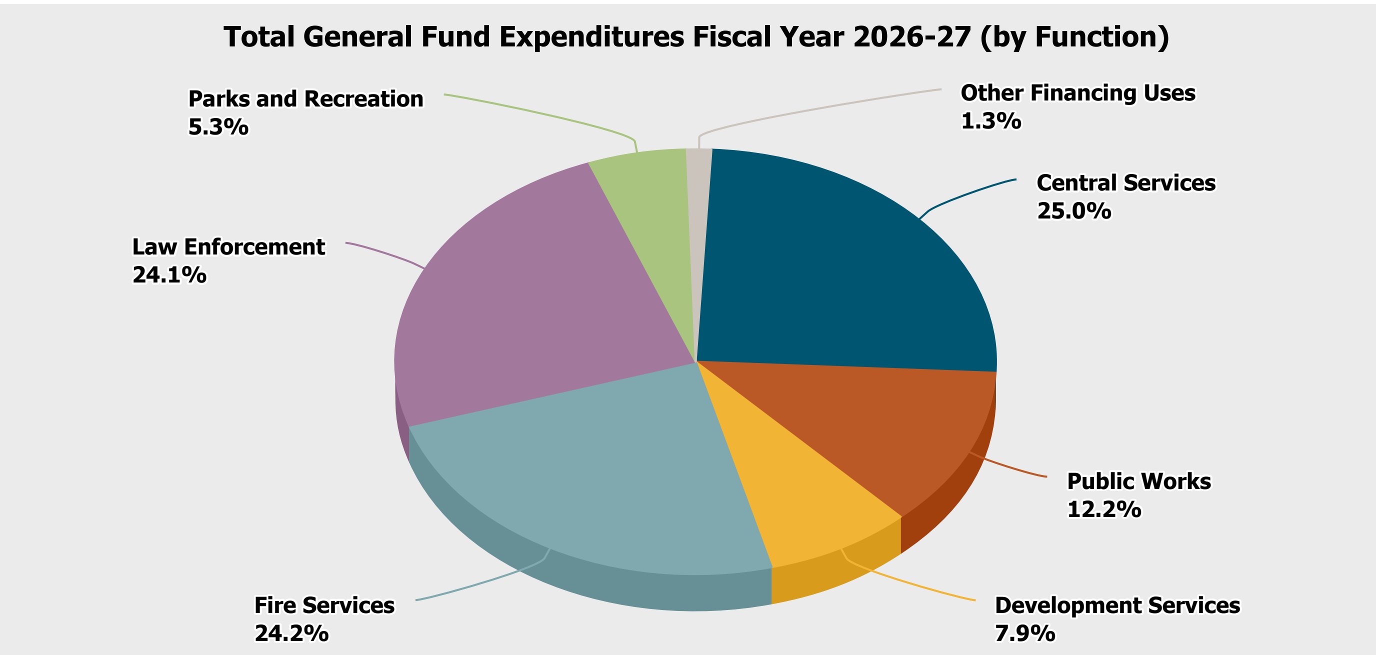
Budget Category	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projected	FY 2026-27 Budget City Council Approved
REVENUES				
Taxes & Special Assessments	$ 61,673,784	$ 63,621,513	$ 65,375,499	$ 67,393,145
Licenses & Permits	7,559,422	8,486,235	8,316,288	8,463,746
Intergovernmental	1,353,775	1,784,661	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
TOTAL REVENUES	**90,520,875**	**95,248,298**	**100,956,383**	**104,002,619**
OPERATING EXPENDITURES				
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
TOTAL OPERATING EXPENDITURES	**89,429,752**	**92,369,203**	**99,052,643**	**103,868,683**
CIP PROJECT EXPENDITURES	**-**	**12,600**	**-**	**-**
TOTAL EXPENDITURES	**89,429,752**	**92,381,803**	**99,052,643**	**103,868,683**
REVENUE OVER/(UNDER) EXPENDITURES	**1,091,123**	**2,866,496**	**1,903,740**	**133,936**
FUND BALANCE				
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/ (Expenses)	-	8,160,809	186,000	-
Revenue Over/(Under) Expenditures	1,091,123	2,866,496	1,903,740	133,936
Ending Balance - June 30	**50,463,875**	**57,636,391**	**59,726,131**	**59,860,067**
RESERVED FUND BALANCE				
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 Reserve	13,878,531	12,152,083	13,848,663	9,954,118
Economic Contingency/Pension Stabilization Reserve	11,378,531	9,652,083	11,348,663	11,393,309
Pension Stabilization Reserves - Restricted Section 115*	2,500,000	2,500,000	2,500,000	2,500,000
Total Restricted Reserves	**50,463,874**	**57,636,391**	**59,726,131**	**59,860,067**
AVAILABLE FUND BALANCE - JUNE 30	**$ -**	**$ -**	**$ -**	**$ -**

*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 Budget
	As Adopted	As Amended	Projected 6/30/26	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
TOTAL GENERAL FUND	**$ 97,954,723**	**$ 101,554,258**	**$ 99,052,643**	**$ 103,868,683**



GENERAL FUND

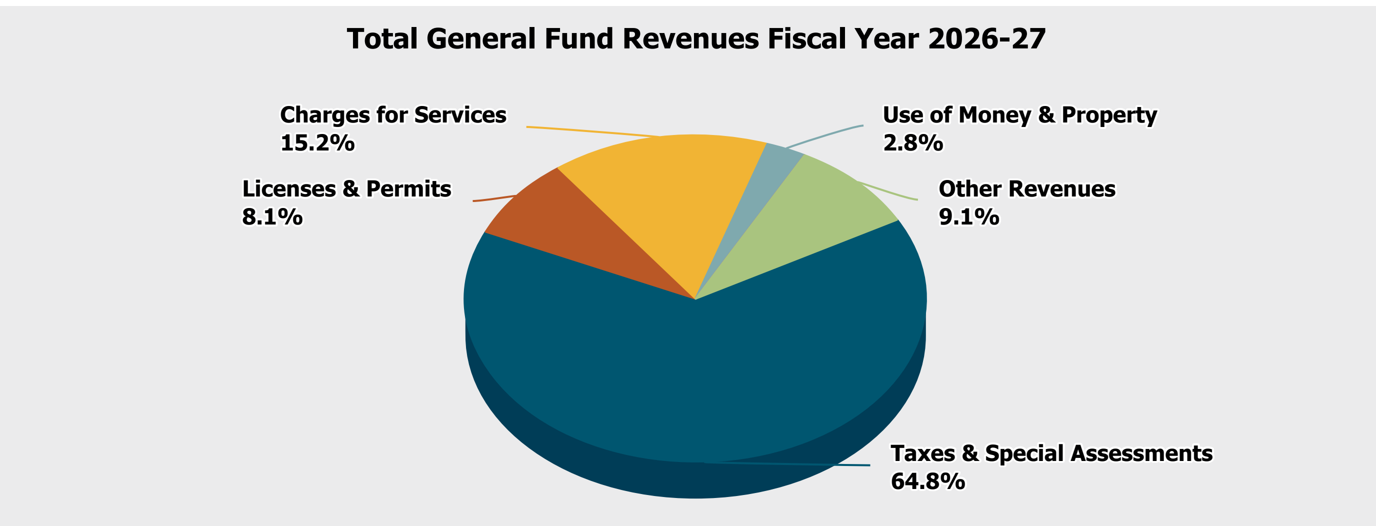
Expenditure Summary by Type

Expenditure Category	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projected	FY 2026-27 Budget City Council Approved
EXPENDITURES				
Personnel Services				
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
Personnel Services Subtotal	**42,212,070**	**45,928,037**	**51,814,880**	**54,795,122**
Operating Expenses				
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
Operating Expenses Subtotal	**47,217,682**	**46,441,166**	**47,237,763**	**49,073,561**
TOTAL OPERATING EXPENDITURES	**$ 89,429,752**	**$ 92,369,203**	**$ 99,052,643**	**$ 103,868,683**

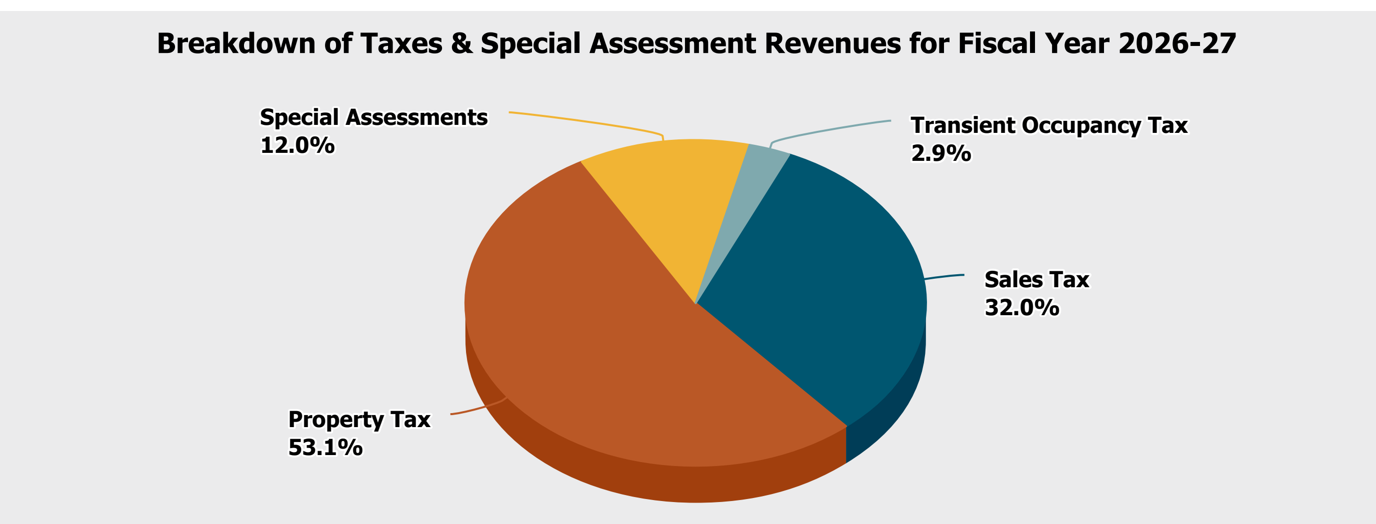
GENERAL FUND

Revenue Summary by Type

Budget Category	Fiscal Year 2025-26 As Adopted	Fiscal Year 2025-26 As Amended	Fiscal Year 2025-26 Projected 6/30/26	Fiscal Year 2026-27 Budget 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
TOTAL GENERAL FUND	**$ 98,388,745**	**$ 100,776,386**	**$ 100,956,383**	**$ 104,002,619**



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



City Council

PURPOSE:

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

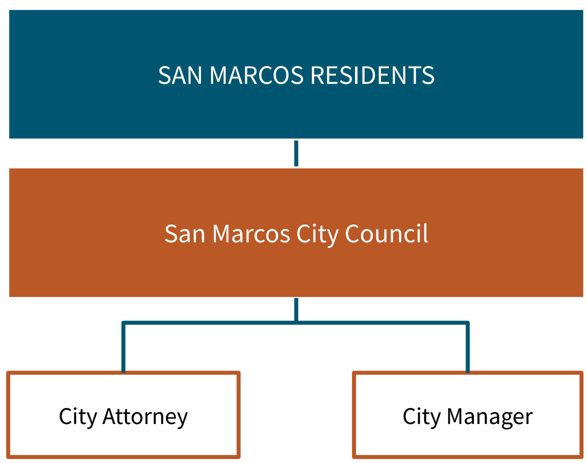
SUMMARY OF SERVICES:

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

STRATEGIC THEMES:

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

DEPARTMENTAL STRUCTURE:



CITY COUNCIL - #101212

Summary of Department Resources

Budget Category	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projected	FY 2026-27 Budget City Council Approved
EXPENDITURES				
Personnel Services				
Salaries & Wages	$ 76,659	$ 77,715	$ 76,660	$ 81,020
Health Benefits	43,775	41,542	36,400	25,851
Retirement Benefits	6,040	4,688	4,552	4,261
Other Personnel Expenses	11,431	11,464	16,265	15,915
Personnel Services Subtotal	**137,905**	**135,409**	**133,877**	**127,047**
Operating Expenses				
Contractual Services	-	-	-	-
Supplies & Services	99,530	116,128	123,000	123,000
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	6,352	13,486	20,400	22,000
Operating Expenses Subtotal	**105,882**	**129,614**	**143,400**	**145,000**
TOTAL EXPENDITURES	**243,787**	**265,023**	**277,277**	**272,047**
REVENUES				
Taxes & Special Assessments	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	-	-	-	-
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
TOTAL REVENUES	**-**	**-**	**-**	**-**
NET GENERAL FUND COST	**$ 243,787**	**$ 265,023**	**$ 277,277**	**$ 272,047**
Council Members				5.00

CITY COUNCIL - #101212

Expenditure Detail

Account Number/Name		FY 2026-27 Budget 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
	Totals	$ 272,047

San Marcos
Discover Life's Possibilities

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Administration

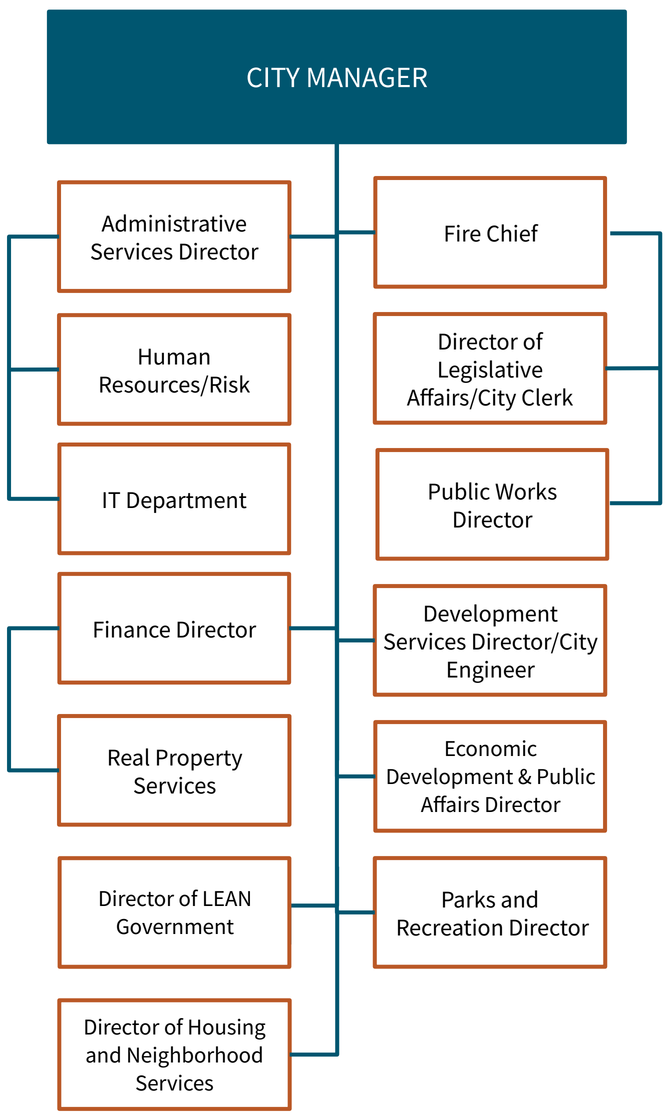
PURPOSE:

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- 1011XX

Summary of Department Resources

Budget Category	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projected	FY 2026-27 Budget City Council Approved
EXPENDITURES				
Personnel Services				
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
Personnel Services Subtotal	**7,912,173**	**8,865,239**	**9,218,624**	**2,148,137**
Operating Expenses				
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
Operating Expenses Subtotal	**1,749,157**	**1,756,106**	**1,632,858**	**1,677,896**
TOTAL EXPENDITURES	**9,661,330**	**10,621,345**	**10,851,482**	**3,826,033**
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**438,805**	**738,511**	**444,470**	**494,200**
NET GENERAL FUND COST	**$ 9,222,525**	**$ 9,882,834**	**$ 10,407,012**	**$ 3,331,833**

Allocation of Full Time Positions:	
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
AUTHORIZED FULL TIME POSITIONS	**12.00**

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

CITY MANAGER'S OFFICE - #101101

Expenditure Detail

Account Number/Name		FY 2026-27 Budget 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
	Totals	$	1,358,106

COMMUNITY SERVICES - #101102

Expenditure Detail

Account Number/Name			FY 2026-27 Budget 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
	Totals	$	1,351,111

COMMUNICATION & ENGAGEMENT - #101105

Expenditure Detail

Account Number/Name		FY 2026-27 Budget 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
	Totals	$ 503,410

ECONOMIC DEVELOPMENT & PUBLIC AFFAIRS - #101106

Expenditure Detail

Account Number/Name			FY 2026-27 Budget 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
	Totals	$	613,406

City Attorney

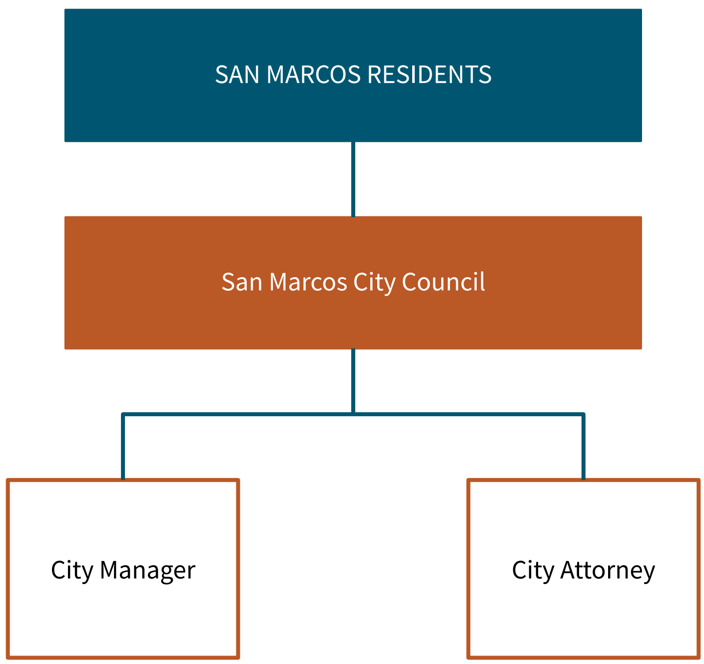
PURPOSE:

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 City Council Approved
EXPENDITURES				
Personnel Services				
Salaries & Wages	$ -	$ -	$ -	$ -
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Personnel Services Subtotal	**-**	**-**	**-**	**-**
Operating Expenses				
Contractual Services	844,657	890,227	885,000	920,000
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	-	-	-	-
Operating Expenses Subtotal	**844,657**	**890,227**	**885,000**	**920,000**
TOTAL EXPENDITURES	**844,657**	**890,227**	**885,000**	**920,000**
REVENUES				
Taxes & Special Assessments	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	-	-	-	-
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
TOTAL REVENUES	**-**	**-**	**-**	**-**
NET GENERAL FUND COST	**$ 844,657**	**$ 890,227**	**$ 885,000**	**$ 920,000**

CITY ATTORNEY - #101313

Expenditure Detail

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

SAN MARCOS
DISCOVER LIFE'S POSSIBILITIES

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City Clerk

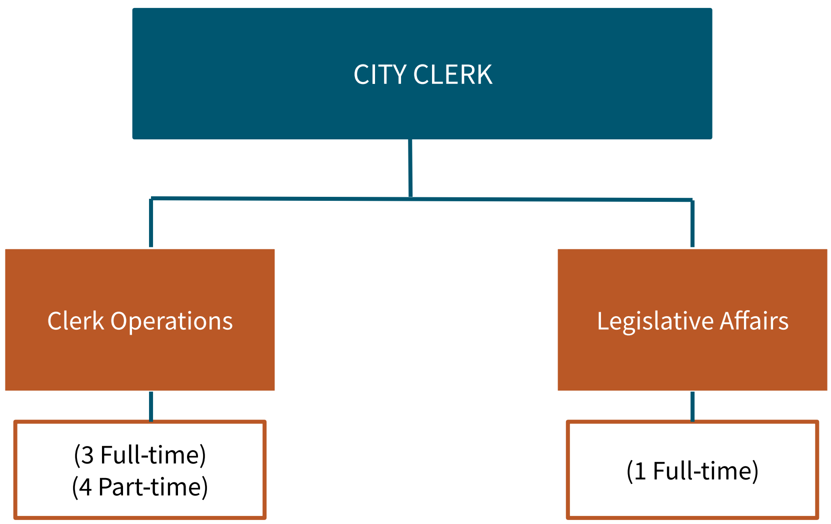
PURPOSE:

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 City Council Approved
EXPENDITURES				
Personnel Services				
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
Personnel Services Subtotal	**343,209**	**548,612**	**680,744**	**794,482**
Operating Expenses				
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
Operating Expenses Subtotal	**79,468**	**234,275**	**144,050**	**286,447**
TOTAL EXPENDITURES	**422,677**	**782,887**	**824,794**	**1,080,929**
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**-**	**6,000**	**-**	**6,000**
NET GENERAL FUND COST	**$ 422,677**	**$ 776,887**	**$ 824,794**	**$ 1,074,929**

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 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
	Totals	$ 1,080,929

San Marcos

Discover Life's Possibilities

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Human Resources/Risk Management

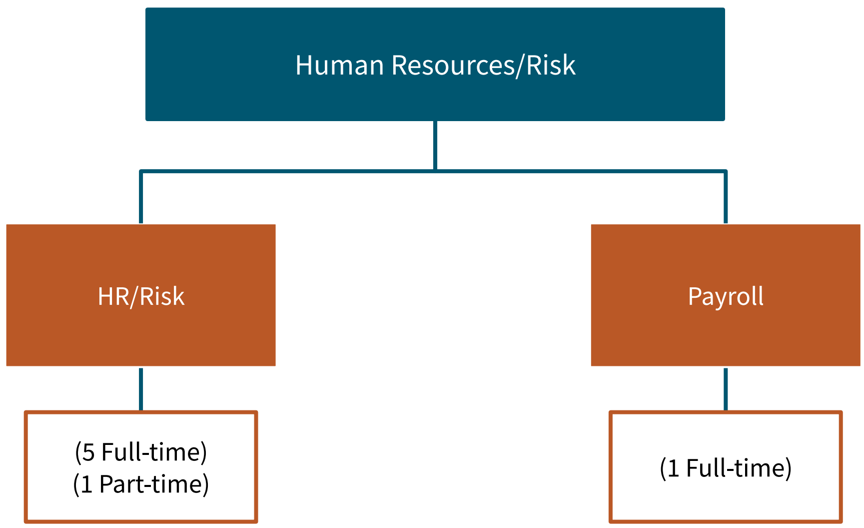
PURPOSE:

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 City Council Approved
EXPENDITURES				
Personnel Services				
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
Personnel Services Subtotal	**1,063,576**	**1,110,683**	**885,356**	**9,271,676**
Operating Expenses				
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
Operating Expenses Subtotal	**3,073,698**	**3,161,387**	**3,284,242**	**3,488,480**
TOTAL EXPENDITURES	**4,137,274**	**4,272,070**	**4,169,598**	**12,760,156**
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**17,800**	**4,570**	**9,131**	**3,000**
NET GENERAL FUND COST	**$ 4,119,474**	**$ 4,267,500**	**$ 4,160,467**	**$ 12,757,156**

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
	Totals	$	12,760,156

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Finance

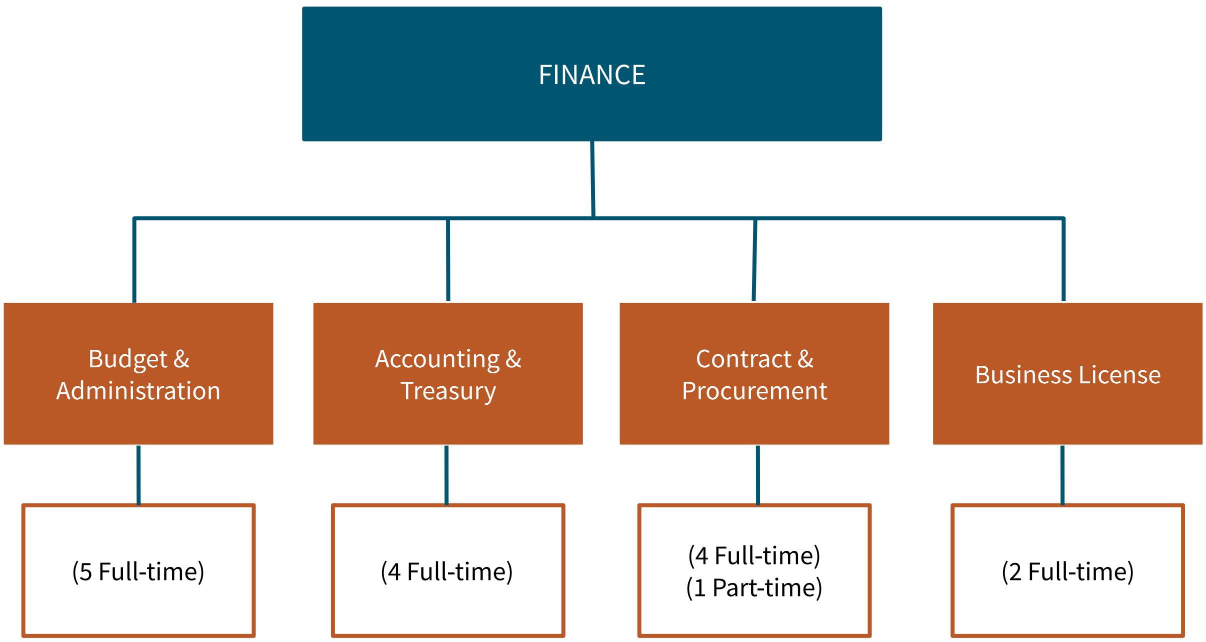
PURPOSE:

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 City Council Approved
EXPENDITURES				
Personnel Services				
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
Personnel Services Subtotal	**1,190,166**	**1,244,957**	**1,530,768**	**1,870,870**
Operating Expenses				
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
Operating Expenses Subtotal	**562,277**	**503,186**	**692,500**	**655,155**
TOTAL EXPENDITURES	**1,752,443**	**1,748,143**	**2,223,268**	**2,526,025**
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**921,169**	**971,817**	**1,085,100**	**1,057,600**
NET GENERAL FUND COST	**$ 831,274**	**$ 776,326**	**$ 1,138,168**	**$ 1,468,425**

Allocation of Full Time Positions:	
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
AUTHORIZED FULL TIME POSITIONS	15.00

FINANCE - #101717

Expenditure Detail

Account Number/Name			FY 2026-27 Budget 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
	Totals	$	2,526,025

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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 TECHNOLOGY

(6 Full-time)
(2 Part-time)

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 City Council Approved
EXPENDITURES				
Personnel Services				
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
Personnel Services Subtotal	**642,251**	**797,006**	**966,647**	**1,188,262**
Operating Expenses				
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
Operating Expenses Subtotal	**1,633,685**	**1,981,607**	**2,395,678**	**3,309,832**
TOTAL EXPENDITURES	**2,275,936**	**2,778,613**	**3,362,325**	**4,498,094**
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**4,689**	**3,451**	**50**	**-**
NET GENERAL FUND COST	**$ 2,271,247**	**$ 2,775,162**	**$ 3,362,275**	**$ 4,498,094**

Allocation of Full Time Positions:	
Departmental - Information Systems	6.00
AUTHORIZED FULL TIME POSITIONS	**6.00**

INFORMATION SYSTEMS - #101718

Expenditure Detail

Account Number/Name			FY 2026-27 Budget 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
	Totals	$	4,498,094

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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 City Council Approved
EXPENDITURES				
Personnel Services				
Salaries & Wages	$ 1,319	$ -	$ -	$ -
Health Benefits	96	-	-	-
Retirement Benefits	192	-	-	-
Other Personnel Expenses	35	-	-	-
Personnel Services Subtotal	**1,642**	**-**	**-**	**-**
Operating Expenses				
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
Operating Expenses Subtotal	**169,008**	**149,438**	**31,839**	**79,000**
TOTAL EXPENDITURES	**170,650**	**149,438**	**31,839**	**79,000**
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**48,555**	**28,300**	**19,200**	**19,200**
NET GENERAL FUND COST	**$ 122,095**	**$ 121,138**	**$ 12,639**	**$ 59,800**

Authorized Full Time Positions	
Departmental - Real Property Services	-
AUTHORIZED FULL TIME POSITIONS	**-**

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
	Totals	$	79,000

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Public Works

PURPOSE:

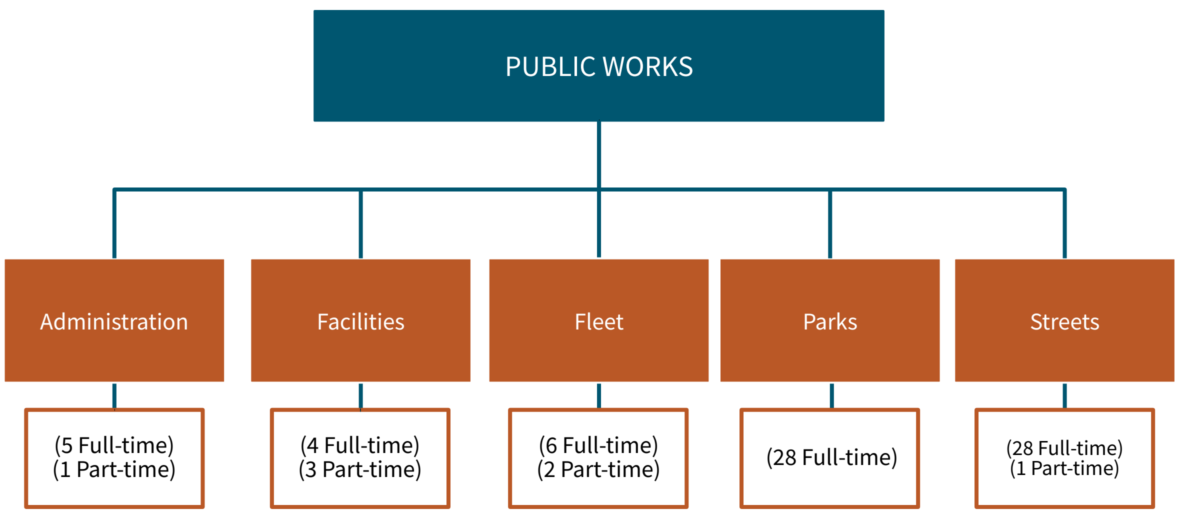
The Department of Public Works' purpose is to create, improve, and maintain a safe, convenient, and welcoming public infrastructure and environment by being good stewards of those public investments and providing a level of service that is friendly, responsive, knowledgeable and value oriented.

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 City Council Approved
EXPENDITURES				
Personnel Services				
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
Personnel Services Subtotal	**5,083,734**	**5,294,893**	**6,628,380**	**7,596,963**
Operating Expenses				
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
Operating Expenses Subtotal	**7,275,595**	**6,217,221**	**4,842,890**	**5,052,931**
TOTAL EXPENDITURES	**12,359,329**	**11,512,114**	**11,471,270**	**12,649,894**
REVENUES				
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	-	-
TOTAL REVENUES	**1,151,905**	**898,832**	**762,356**	**757,200**
NET GENERAL FUND COST	**$ 11,207,424**	**$ 10,613,282**	**$ 10,708,914**	**$ 11,892,694**

Allocation of Full Time Positions:	
Departmental - Public Works	52.55
CFD 98-02	17.95
AUTHORIZED FULL TIME POSITIONS	**70.50**

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
	Totals	$	729,101

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

Expenditure Detail

Account Number/Name			FY 2026-27 Budget 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
	Totals	$	3,641,588

PUBLIC WORKS/FLEET MAINTENANCE - #103033

Expenditure Detail

Account Number/Name			FY 2026-27 Budget 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
	Totals	$	3,011,762

PUBLIC WORKS/PARKS AND LANDSCAPE - #103035

Expenditure Detail

Account Number/Name			FY 2026-27 Budget 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
	Totals	$	3,636,499

PUBLIC WORKS/FACILITIES MAINTENANCE - #103036

Expenditure Detail

Account Number/Name		FY 2026-27 Budget 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
	Totals	$ 1,630,944

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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.

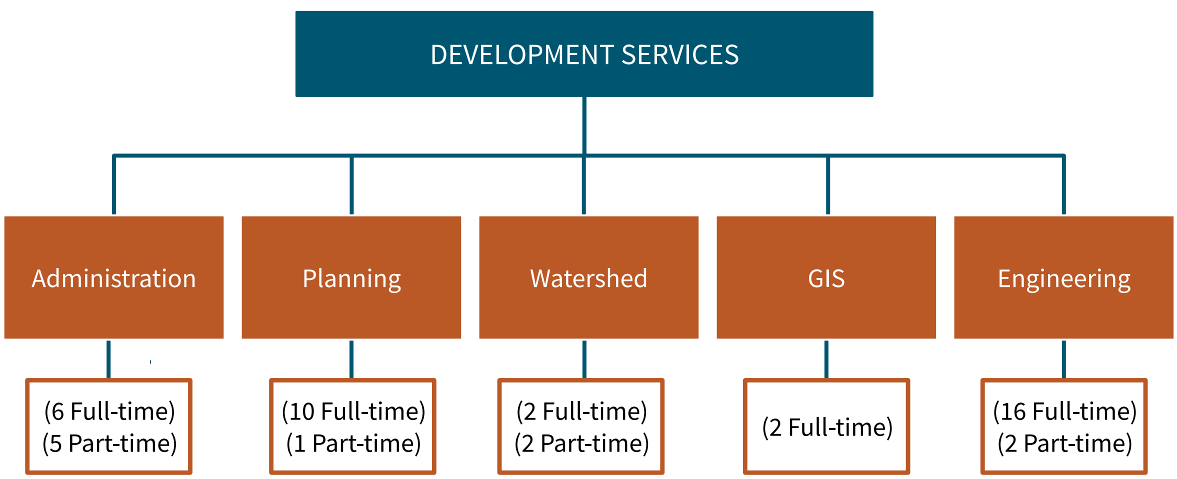
The planning division administers the City's General Plan and various zoning and environmental regulations by analyzing and recommending measures to protect existing resources and to ensure the orderly development of the community that will maintain a balance between the quality of life, the environment 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 City Council Approved
EXPENDITURES				
Personnel Services				
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
Personnel Services Subtotal	**4,749,492**	**5,228,731**	**4,998,713**	**6,372,954**
Operating Expenses				
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
Operating Expenses Subtotal	**3,073,382**	**2,762,520**	**1,916,389**	**1,831,728**
TOTAL EXPENDITURES	**7,822,874**	**7,991,251**	**6,915,102**	**8,204,682**
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**3,105,176**	**4,587,301**	**2,609,546**	**2,027,052**
NET GENERAL FUND COST*	**$ 4,717,698**	**$ 3,403,950**	**$ 4,305,556**	**$ 6,177,630**
Allocation of Full Time Positions:				
Departmental - Development Services				34.35
Traffic Safety				0.50
CFD 98-02				1.00
Successor Housing Agency				0.05
Public Facilities Fees				0.10
AUTHORIZED FULL TIME POSITIONS				**36.00**

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

DEVELOPMENT SERVICES/ADMINISTRATION - #104044

Expenditure Detail

Account Number/Name			FY 2026-27 Budget 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
	Totals	$	1,675,990

DEVELOPMENT SERVICES/WATERSHED PROGRAM MANAGEMENT - #104003

Expenditure Detail

Account Number/Name			FY 2026-27 Budget 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
	Totals	$	1,177,757

DEVELOPMENT SERVICES/PLANNING - #104041

Expenditure Detail

Account Number/Name			FY 2026-27 Budget 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
	Totals	$	1,816,753

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
	Totals	$	2,183,215

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
	Totals	$	346,834

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
	Totals	$ 1,004,133

PUBLIC SAFETY FUNCTION

Budget Summary

Budget Category	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projected	FY 2026-27 Budget City Council Approved
REVENUES				
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
TOTAL REVENUES	**27,043,411**	**29,939,083**	**33,097,051**	**33,318,582**
OPERATING EXPENDITURES				
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
TOTAL OPERATING EXPENDITURES	**44,282,038**	**46,276,370**	**52,250,520**	**50,244,165**
REVENUE OVER/(UNDER) EXPENDITURES	**$ (17,238,627)**	**$ (16,337,287)**	**$ (19,153,469)**	**$ (16,925,583)**

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Fire

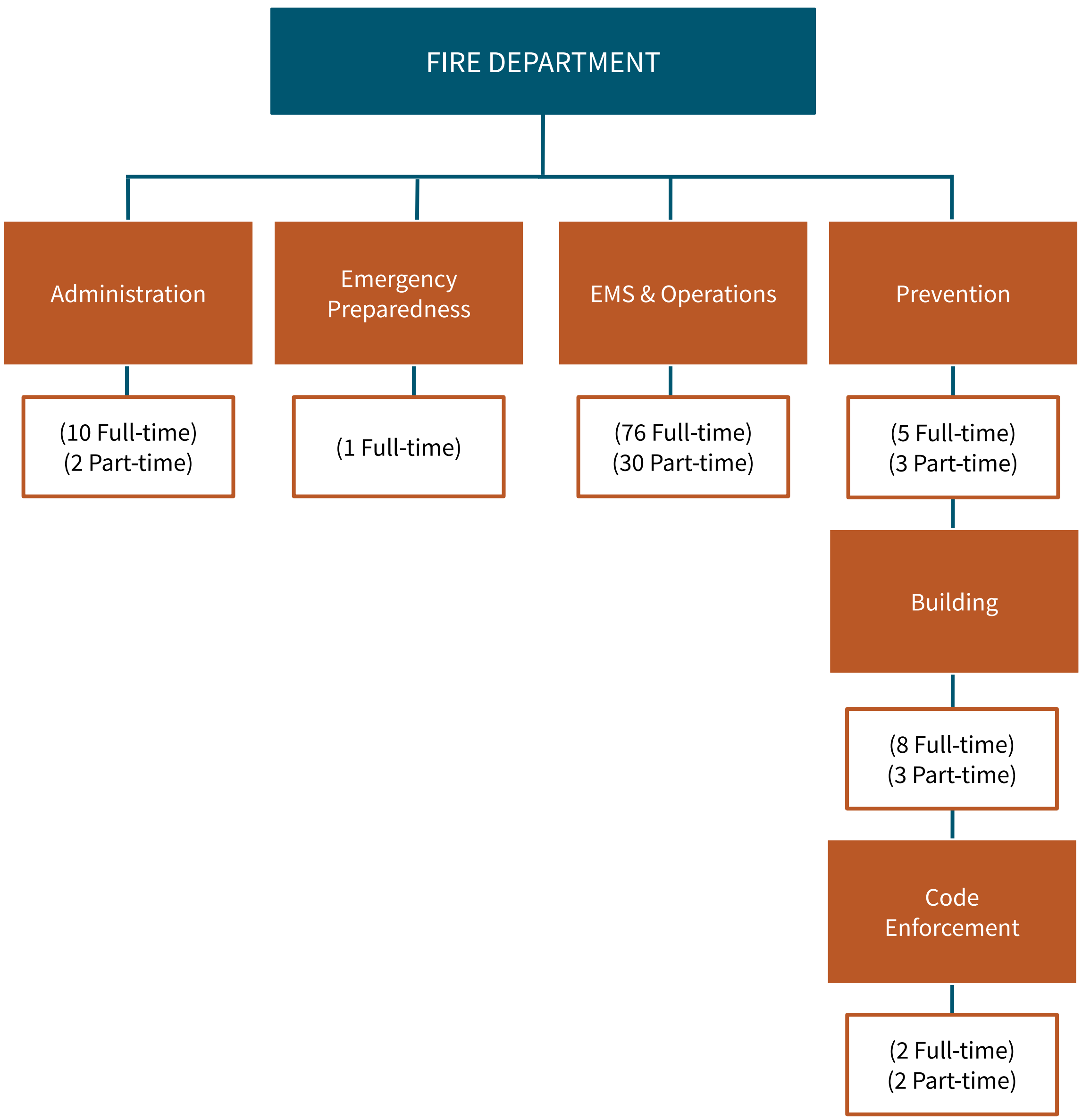
PURPOSE:

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 City Council Approved
EXPENDITURES				
Personnel Services				
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
Personnel Services Subtotal	**17,841,376**	**19,742,748**	**23,754,803**	**21,937,713**
Operating Expenses				
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
Operating Expenses Subtotal	**3,080,149**	**2,322,827**	**3,413,217**	**3,248,852**
TOTAL EXPENDITURES	**20,921,525**	**22,065,575**	**27,168,020**	**25,186,565**
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**22,464,522**	**25,166,991**	**28,161,051**	**28,269,582**
NET GENERAL FUND COST*	**$ (1,542,997)**	**$ (3,101,416)**	**$ (993,031)**	**$ (3,083,017)**

Allocation of Full Time Positions:	
Departmental - Fire	101.80
CFD 98-02	0.10
Successor Housing Agency	0.10
AUTHORIZED FULL TIME POSITIONS	**102.00**

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

FIRE/BUILDING - #105052

Expenditure Detail

Account Number/Name		FY 2026-27 Budget 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
	Totals	$ 2,919,422

FIRE/ADMINISTRATION - #105053

Expenditure Detail

Account Number/Name		FY 2026-27 Budget 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
	Totals	$ 2,662,330

FIRE/EMERGENCY PREPAREDNESS - #105054

Expenditure Detail

Account Number/Name		FY 2026-27 Budget 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
	Totals	**$ 237,837**

FIRE/EMERGENCY MEDICAL SERVICES - #105055

Expenditure Detail

Account Number/Name		FY 2026-27 Budget 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
	Totals	$ 4,980,783

FIRE/OPERATIONS - #105056

Expenditure Detail

Account Number/Name			FY 2026-27 Budget 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
	Totals	$	13,385,109

FIRE/PREVENTION - #105057

Expenditure Detail

Account Number/Name			FY 2026-27 Budget 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
	Totals	$	1,001,084

Law Enforcement

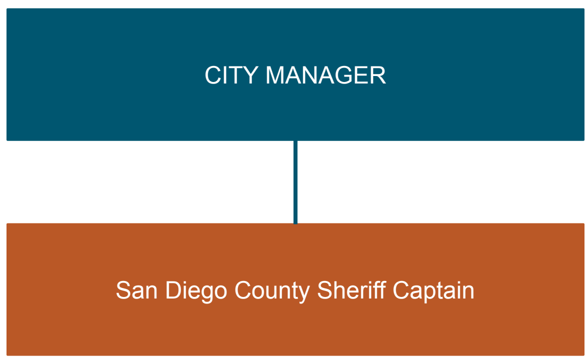
PURPOSE:

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 City Council Approved
EXPENDITURES				
Personnel Services				
Salaries & Wages	$ -	$ -	$ -	$ -
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Personnel Services Subtotal	**-**	**-**	**-**	**-**
Operating Expenses				
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
Operating Expenses Subtotal	**23,360,513**	**24,210,795**	**25,082,500**	**25,057,600**
TOTAL EXPENDITURES	**23,360,513**	**24,210,795**	**25,082,500**	**25,057,600**
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**4,578,889**	**4,772,092**	**4,936,000**	**5,049,000**
NET GENERAL FUND COST	**$ 18,781,624**	**$ 19,438,703**	**$ 20,146,500**	**$ 20,008,600**
Allocation of Full Time Positions:				
Departmental - Law Enforcement				-
AUTHORIZED FULL TIME POSITIONS				**-**

LAW ENFORCEMENT - #105252

Expenditure Detail

Account Number/Name			FY 2026-27 Budget 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
	Totals	$	25,057,600

SAN MARCOS
DISCOVER LIFE'S POSSIBILITIES

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Parks and Recreation

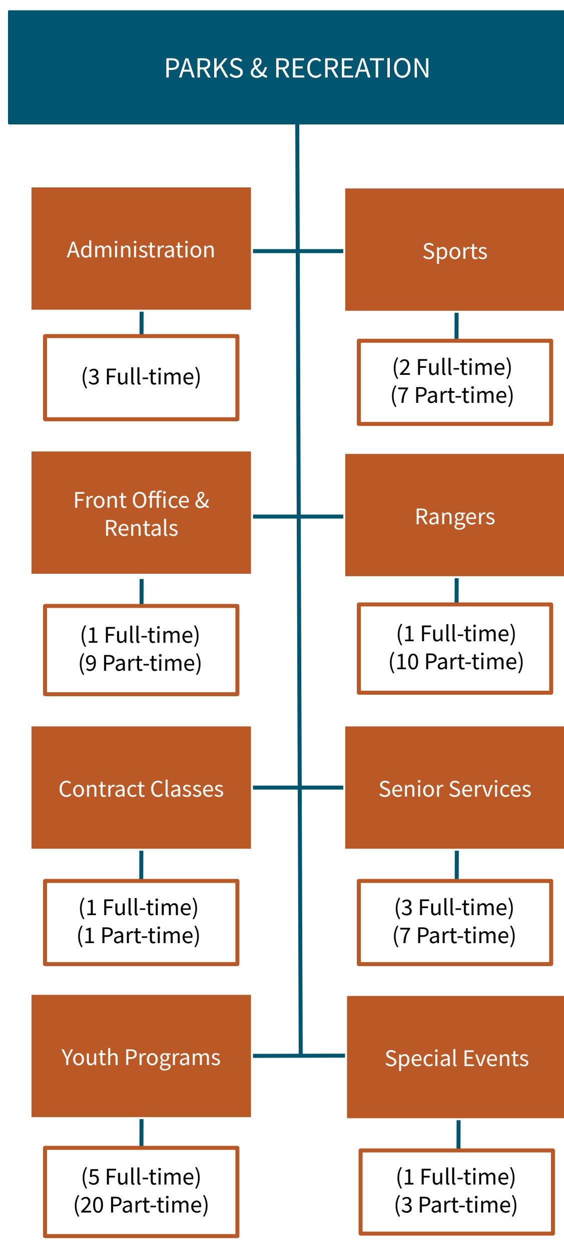
PURPOSE:

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 City Council Approved
EXPENDITURES				
Personnel Services				
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
Personnel Services Subtotal	**3,246,546**	**2,959,773**	**3,016,969**	**3,487,018**
Operating Expenses				
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
Operating Expenses Subtotal	**1,379,212**	**1,290,965**	**1,942,199**	**1,989,640**
TOTAL EXPENDITURES	**4,625,758**	**4,250,738**	**4,959,168**	**5,476,658**
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**3,090,610**	**3,095,625**	**2,999,897**	**3,266,576**
NET GENERAL FUND COST	**$ 1,535,148**	**$ 1,155,113**	**$ 1,959,271**	**$ 2,210,082**
Allocation of Full Time Positions:				
Departmental - Parks And Recreation				16.49
CFD 98-02				0.51
AUTHORIZED FULL TIME POSITIONS				**17.00**

PARKS AND RECREATION - #106161

Expenditure Detail

Account Number/Name		FY 2026-27 Budget 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
	Totals	$ 5,476,658

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SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

Other Restricted Funds

SAN MARCOS
DISCOVER LIFE'S POSSIBILITIES

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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 City Council Approved
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**2,810,713**	**3,088,028**	**3,076,458**	**2,922,128**
OPERATING EXPENDITURES				
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
TOTAL OPERATING EXPENDITURES	**378,641**	**243,341**	**356,539**	**340,000**
CIP PROJECT EXPENDITURES	**139,018**	**1,564,581**	**1,400,000**	**-**
TOTAL EXPENDITURES	**517,659**	**1,807,922**	**1,756,539**	**340,000**
REVENUE OVER/(UNDER) EXPENDITURES	**2,293,054**	**1,280,106**	**1,319,919**	**2,582,128**
FUND BALANCE				
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
Ending Balance - June 30	**6,932,854**	**8,212,960**	**9,532,879**	**12,115,007**
RESERVED FUND BALANCE*				
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	-
Capital Projects - Ending Balance	**5,789,060**	**6,921,278**	**9,136,550**	**11,206,550**
AVAILABLE FUND BALANCE - JUNE 30	**$ 1,143,794**	**$ 1,291,682**	**$ 396,329**	**$ 908,457**

*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
	Totals	$ 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 City Council Approved
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**139,905**	**110,740**	**168,855**	**165,000**
OPERATING EXPENDITURES				
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	-	-
TOTAL OPERATING EXPENDITURES	**144,539**	**145,638**	**190,833**	**370,384**
CIP PROJECT EXPENDITURES	**1,409**	**-**	**-**	**-**
TOTAL EXPENDITURES	**145,948**	**145,638**	**190,833**	**370,384**
REVENUE OVER/(UNDER) EXPENDITURES	**(6,043)**	**(34,898)**	**(21,978)**	**(205,384)**
FUND BALANCE				
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)
Ending Balance - June 30	**1,280,871**	**1,245,973**	**1,223,995**	**1,018,611**
RESERVED FUND BALANCE*				
Capital Projects - Beginning Balance	522,010	520,601	66,428	416,428
CIP New Appropriations	-	-	350,000	-
CIP Appropriation Adjustments	-	(454,173)	-	-
Capital Projects - Ending Balance	**520,601**	**66,428**	**416,428**	**416,428**
AVAILABLE FUND BALANCE - JUNE 30	**$ 760,270**	**$ 1,179,545**	**$ 807,567**	**$ 602,183**

*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
	Totals	$	370,384

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
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**1,197,155**	**1,190,926**	**1,190,000**	**1,690,000**
OPERATING EXPENDITURES				
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	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,685,361**	**1,909,329**	**1,961,954**	**1,681,633**
CIP PROJECT EXPENDITURES	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**1,685,361**	**1,909,329**	**1,961,954**	**1,681,633**
REVENUE OVER/(UNDER) EXPENDITURES	**(488,206)**	**(718,403)**	**(771,954)**	**8,367**
FUND BALANCE				
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
Ending Balance - June 30	**(976,355)**	**(1,694,758)**	**(2,466,712)**	**(2,458,345)**
RESERVED FUND BALANCE				
Lighting and Landscaping	-	-	-	-
AVAILABLE FUND BALANCE - JUNE 30	**$ (976,355)**	**$ (1,694,758)**	**$ (2,466,712)**	**$ (2,458,345)**

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
	Totals	$	1,681,633

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 City Council Approved
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**1,280,887**	**2,826,603**	**1,450,000**	**1,910,000**
OPERATING EXPENDITURES				
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	-	-	-
TOTAL OPERATING EXPENDITURES	**3,321,544**	**1,202**	**47,948**	**55,680**
CIP PROJECT EXPENDITURES	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**3,321,544**	**1,202**	**47,948**	**55,680**
REVENUE OVER/(UNDER) EXPENDITURES	**(2,040,657)**	**2,825,401**	**1,402,052**	**1,854,320**
FUND BALANCE				
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
Ending Balance - June 30	**12,967,709**	**15,793,110**	**17,195,162**	**19,049,482**
RESERVED FUND BALANCE*				
Capital Projects - Beginning Balance	30,000	30,000	-	-
CIP New Appropriations	-	(30,000)	-	-
CIP Appropriation Adjustments	-	-	-	-
Capital Projects - Ending Balance	**30,000**	**-**	**-**	**-**
AVAILABLE FUND BALANCE - JUNE 30	**$ 12,937,709**	**$ 15,793,110**	**$ 17,195,162**	**$ 19,049,482**

*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
	Totals	$	55,680

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
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**10,515,664**	**11,415,091**	**11,638,380**	**12,178,000**
OPERATING EXPENDITURES				
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	-	-	-
TOTAL OPERATING EXPENDITURES	**8,554,896**	**8,786,414**	**9,612,978**	**10,817,835**
CIP PROJECT EXPENDITURES	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**8,554,896**	**8,786,414**	**9,612,978**	**10,817,835**
REVENUE OVER/(UNDER) EXPENDITURES	**1,960,768**	**2,628,677**	**2,025,402**	**1,360,165**
FUND BALANCE				
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
Ending Balance - June 30	**21,126,823**	**23,755,500**	**25,780,902**	**27,141,067**
RESERVED FUND BALANCE*				
Capital Projects - Beginning Balance	-	-	-	400,000
CIP New Appropriations	-	-	400,000	-
CIP Appropriation Adjustments	-	-	-	-
Capital Projects - Ending Balance	**-**	**-**	**400,000**	**400,000**
AVAILABLE FUND BALANCE - JUNE 30	**$ 21,126,823**	**$ 23,755,500**	**$ 25,380,902**	**$ 26,741,067**

*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 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
	Totals	$	10,817,835

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 City Council Approved
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**311,146**	**328,809**	**307,702**	**316,720**
OPERATING EXPENDITURES				
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	-	-	-	-
TOTAL OPERATING EXPENDITURES	**377,835**	**394,941**	**396,962**	**157,500**
REVENUE OVER/(UNDER) EXPENDITURES	**(66,689)**	**(66,132)**	**(89,260)**	**159,220**
FUND BALANCE				
Beginning Balance - July 1	(141,623)	(208,312)	(274,444)	(363,704)
Revenue Over/(Under) Expenditures	(66,689)	(66,132)	(89,260)	159,220
Ending Balance - June 30	**(208,312)**	**(274,444)**	**(363,704)**	**(204,484)**
RESERVED FUND BALANCE				
Senior Nutrition Grant Program	-	-	-	-
AVAILABLE BALANCE - JUNE 30	**$ (208,312)**	**$ (274,444)**	**$ (363,704)**	**$ (204,484)**

SENIOR NUTRITION GRANT FUND - #206

Expenditure Detail

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

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
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**314,445**	**695,238**	**2,446,752**	**1,182,516**
OPERATING EXPENDITURES				
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
TOTAL OPERATING EXPENDITURES	**320,077**	**691,143**	**245,708**	**340,156**
CIP PROJECT EXPENDITURES	**899**	**-**	**1,680,000**	**-**
TOTAL EXPENDITURES	**320,976**	**691,143**	**1,925,708**	**340,156**
REVENUE OVER/(UNDER) EXPENDITURES	**(6,531)**	**4,095**	**521,044**	**842,360**
FUND BALANCE				
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
Ending Balance - June 30	**515,635**	**519,730**	**1,040,774**	**1,883,134**
RESERVED FUND BALANCE*				
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)	-	-
Capital Projects - Ending Balance	**2,070,169**	**333,892**	**53,892**	**53,892**
AVAILABLE FUND BALANCE - JUNE 30	**$ (1,554,534)**	**$ 185,838**	**$ 986,882**	**$ 1,829,242**

*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 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
	Totals	$	340,156

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 City Council Approved
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**29,899**	**35,029**	**33,500**	**33,200**
OPERATING EXPENDITURES				
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	-	-
TOTAL OPERATING EXPENDITURES	**4,045**	**28,231**	**1,070**	**5,000**
CIP PROJECT EXPENDITURES	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**4,045**	**28,231**	**1,070**	**5,000**
REVENUE OVER/(UNDER) EXPENDITURES	**25,854**	**6,798**	**32,430**	**28,200**
FUND BALANCE				
Beginning Balance - July 1	156,558	182,412	189,210	221,640
Revenue Over/(Under) Expenditures	25,854	6,798	32,430	28,200
Ending Balance - June 30	**182,412**	**189,210**	**221,640**	**249,840**
RESERVED FUND BALANCE*				
Capital Projects - Beginning Balance	-	-	-	100,000
CIP New Appropriations	-	-	100,000	-
CIP Appropriation Adjustments	-	-	-	-
Capital Projects - Ending Balance	**-**	**-**	**100,000**	**100,000**
AVAILABLE FUND BALANCE - JUNE 30	**$ 182,412**	**$ 189,210**	**$ 121,640**	**$ 149,840**

*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

		FY 2026-27 Budget
Account Number/Name		City Council Approved
521012	**Contract Maintenance Services**	**$ 5,000**
	Totals	**$ 5,000**

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 City Council Approved
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**-**	**1,000**	**-**	**46,000**
OPERATING EXPENDITURES				
Salaries & Wages	-	-	-	-
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	-	-	-	330,000
TOTAL OPERATING EXPENDITURES	**-**	**-**	**-**	**330,000**
REVENUE OVER/(UNDER) EXPENDITURES	**-**	**1,000**	**-**	**(284,000)**
FUND BALANCE				
Beginning Balance - July 1, restated	343,721	343,721	344,721	344,721
Revenue Over/(Under) Expenditures	-	1,000	-	(284,000)
Ending Balance - June 30	**343,721**	**344,721**	**344,721**	**60,721**
RESERVED FUND BALANCE				
Affordable Housing Loan Program	-	-	-	-
AVAILABLE FUND BALANCE - JUNE 30	**$ 343,721**	**$ 344,721**	**$ 344,721**	**$ 60,721**

CALHOME GRANT FUND - #214

Expenditure Detail

Account Number/Name		FY 2026-27 Budget City Council Approved
581016	Affordable Housing Loan	$ 330,000
	Totals	$ 330,000

CFD 2011-01 Congestion Management Fund

PURPOSE:

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

Budget Summary

Budget Category	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projected	FY 2026-27 Budget City Council Approved
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**1,177,139**	**1,422,440**	**1,498,000**	**1,623,000**
OPERATING EXPENDITURES				
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	-	-	-	-
TOTAL OPERATING EXPENDITURES	**175,763**	**178,086**	**170,000**	**170,000**
CIP PROJECT EXPENDITURES	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**175,763**	**178,086**	**170,000**	**170,000**
REVENUE OVER/(UNDER) EXPENDITURES	**1,001,376**	**1,244,354**	**1,328,000**	**1,453,000**
FUND BALANCE				
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
Ending Balance - June 30	**134,456**	**1,378,810**	**2,706,810**	**4,159,810**
RESERVED FUND BALANCE				
Congestion Management	-	-	-	-
AVAILABLE FUND BALANCE - JUNE 30	**$ 134,456**	**$ 1,378,810**	**$ 2,706,810**	**$ 4,159,810**

CFD 2011-01 #215

Expenditure Detail

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

Public, Educational, and Governmental (PEG) Fund

PURPOSE:

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

Budget Summary

Budget Category	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projected	FY 2026-27 Budget City Council Approved
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**209,128**	**223,260**	**198,000**	**192,000**
OPERATING EXPENDITURES				
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	-	-	-	-
TOTAL OPERATING EXPENDITURES	**9,973**	**72,170**	**180,000**	**975,000**
CIP PROJECT EXPENDITURES	**67,709**	**-**	**-**	**-**
TOTAL EXPENDITURES	**77,682**	**72,170**	**180,000**	**975,000**
REVENUE OVER/(UNDER) EXPENDITURES	**131,446**	**151,090**	**18,000**	**(783,000)**
FUND BALANCE				
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)
Ending Balance - June 30	**1,755,181**	**1,906,271**	**1,924,271**	**1,141,271**
RESERVED FUND BALANCE*				
Capital Projects - Beginning Balance	588,359	-	-	-
CIP New Appropriations	-	-	-	-
CIP Appropriation Adjustments	(520,650)	-	-	-
Capital Projects - Ending Balance	**-**	**-**	**-**	**-**
AVAILABLE FUND BALANCE - JUNE 30	**$ 1,755,181**	**$ 1,906,271**	**$ 1,924,271**	**$ 1,141,271**

*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 City Council Approved
521002	Other Contract Services	$	100,000
561000	Capital Equipment		875,000
	Totals	$	975,000

Art in Public Places Fund

PURPOSE:

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

Budget Summary

Budget Category	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projected	FY 2026-27 Budget City Council Approved
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**47,850**	**67,110**	**35,000**	**33,000**
OPERATING EXPENDITURES				
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	-	-	-	-
TOTAL OPERATING EXPENDITURES	**16,000**	**82,627**	**85,000**	**250,000**
REVENUE OVER/(UNDER) EXPENDITURES	**31,850**	**(15,517)**	**(50,000)**	**(217,000)**
FUND BALANCE				
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)
Ending Balance - June 30	**1,002,623**	**987,106**	**937,106**	**720,106**
RESERVED FUND BALANCE				
Heart of the City Art Program	-	-	-	-
AVAILABLE FUND BALANCE - JUNE 30	**$ 1,002,623**	**$ 987,106**	**$ 937,106**	**$ 720,106**

ART IN PUBLIC PLACES FUND - #217

Expenditure Detail

Account Number/Name		FY 2026-27 Budget City Council Approved
581009	Art in Public Places	$ 250,000
	Totals	$ 250,000

Road Maintenance and Rehabilitation Account (RMRA) Fund

PURPOSE:

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

Budget Summary

Budget Category	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projected	FY 2026-27 Budget City Council Approved
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**2,667,769**	**2,990,721**	**2,849,952**	**2,727,246**
OPERATING EXPENDITURES				
Salaries & Wages	-	-	-	-
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	-	3,193,886	-	-
TOTAL OPERATING EXPENDITURES	**-**	**3,193,886**	**-**	**-**
CIP PROJECT EXPENDITURES	**35,315**	**-**	**2,000,000**	**-**
TOTAL EXPENDITURES	**35,315**	**3,193,886**	**2,000,000**	**-**
REVENUE OVER/(UNDER) EXPENDITURES	**2,632,454**	**(203,165)**	**849,952**	**2,727,246**
FUND BALANCE				
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
Ending Balance - June 30	**7,566,901**	**7,363,736**	**8,213,688**	**10,940,934**
RESERVED FUND BALANCE*				
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)	-	-
Capital Projects - Ending Balance	**3,705,921**	**6,701,715**	**7,701,715**	**10,811,715**
AVAILABLE FUND BALANCE - JUNE 30	**$ 3,860,980**	**$ 662,021**	**$ 511,973**	**$ 129,219**

*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.

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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
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**-**	**1,315,676**	**-**	**-**
OPERATING EXPENDITURES				
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
TOTAL OPERATING EXPENDITURES	**-**	**532**	**20,578**	**375,621**
CIP PROJECT EXPENDITURES	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**-**	**532**	**20,578**	**375,621**
REVENUE OVER/(UNDER) EXPENDITURES	**-**	**1,315,144**	**(20,578)**	**(375,621)**
FUND BALANCE				
Beginning Balance - July 1	-	-	1,315,144	1,294,566
Revenue Over/(Under) Expenditures	-	1,315,144	(20,578)	(375,621)
Ending Balance - June 30	**-**	**1,315,144**	**1,294,566**	**918,945**
RESERVED FUND BALANCE*				
Capital Projects - Beginning Balance	-	-	-	-
CIP New Appropriations	-	-	-	-
CIP Appropriation Adjustments	-	-	-	-
Capital Projects - Ending Balance	**-**	**-**	**-**	**-**
AVAILABLE FUND BALANCE - JUNE 30	**$ -**	**$ 1,315,144**	**$ 1,294,566**	**$ 918,945**

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
	Totals	$	375,621

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
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**4,552,506**	**4,141,805**	**2,911,060**	**2,951,540**
OPERATING EXPENDITURES				
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
TOTAL OPERATING EXPENDITURES	**1,976,353**	**7,814,679**	**1,348,734**	**1,373,548**
REVENUE OVER/(UNDER) EXPENDITURES	**2,576,153**	**(3,672,874)**	**1,562,326**	**1,577,992**
FUND BALANCE				
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
Ending Balance - June 30	**36,698,646**	**33,025,772**	**34,588,098**	**36,166,090**
RESERVED FUND BALANCE				
Restricted for Affordable Housing	**-**	**-**	**-**	**-**
AVAILABLE FUND BALANCE - JUNE 30	**$ 36,698,646**	**$ 33,025,772**	**$ 34,588,098**	**$ 36,166,090**

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
	Totals	$	1,373,548

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
REVENUES				
Taxes & Special Assessments	$ -	$ -	$ -	$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	615,683	616,621	593,500	619,500
Developer Fees	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-
TOTAL REVENUES	**615,683**	**616,621**	**593,500**	**619,500**
OPERATING EXPENDITURES				
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
Other Operating Expenses	-	-	-	900,000
TOTAL OPERATING EXPENDITURES	**386,179**	**382,943**	**384,530**	**1,285,879**
REVENUE OVER/(UNDER) EXPENDITURES	**229,504**	**233,678**	**208,970**	**(666,379)**
FUND BALANCE				
Beginning Balance - July 1, restated	825,494	1,054,998	1,288,676	1,497,646
Revenue Over/(Under) Expenditures	229,504	233,678	208,970	(666,379)
Ending Balance - June 30	**1,054,998**	**1,288,676**	**1,497,646**	**831,267**
RESERVED FUND BALANCE				
Reserve for Debt Service	1,054,998	1,288,676	1,497,646	831,267
AVAILABLE FUND BALANCE - JUNE 30	**$ -**	**$ -**	**$ -**	**$ -**

LEASE REVENUE BONDS - #301

Expenditure Detail

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

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 City Council Approved
REVENUES				
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	-	-
TOTAL REVENUES	**2,367,626**	**9,116,428**	**10,368,939**	**6,845,274**
OPERATING EXPENDITURES				
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	-	-
TOTAL OPERATING EXPENDITURES	**92,452**	**2,191,232**	**145,786**	**151,506**
CIP PROJECT EXPENDITURES	**14,855,499**	**-**	**2,500,000**	**-**
TOTAL EXPENDITURES	**14,947,951**	**2,191,232**	**2,645,786**	**151,506**
REVENUE OVER/(UNDER) EXPENDITURES	**(12,580,325)**	**6,925,196**	**7,723,153**	**6,693,768**
FUND BALANCE				
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
Ending Balance - June 30	**22,665,152**	**29,590,348**	**37,313,501**	**44,007,269**
RESERVED FUND BALANCE*				
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
AVAILABLE FUND BALANCE - JUNE 30	**$ -**	**$ -**	**$ -**	**$ -**

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

**Category added per City Council Resolution 2024-9385

PUBLIC FACILITIES FEES FUND- #402

Expenditure Detail

Account Number/Name		FY 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
	Totals	$ 151,506

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 City Council Approved
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**2,621,848**	**11,733,237**	**2,287,000**	**2,025,000**
OPERATING EXPENDITURES				
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	-	-	-	-
TOTAL OPERATING EXPENDITURES	**135,131**	**150,788**	**192,859**	**165,118**
CIP PROJECT EXPENDITURES	**5,147,814**	**7,304,817**	**3,500,000**	**-**
TOTAL EXPENDITURES	**5,282,945**	**7,455,605**	**3,692,859**	**165,118**
REVENUE OVER/(UNDER) EXPENDITURES	**(2,661,097)**	**4,277,632**	**(1,405,859)**	**1,859,882**
FUND BALANCE				
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
Ending Balance - June 30	**(2,630,807)**	**1,646,825**	**240,966**	**2,100,848**
RESERVED FUND BALANCE				
Committed - Capital Projects*	(2,630,807)	1,646,825	240,966	2,100,848
AVAILABLE FUND BALANCE - JUNE 30	**$ -**	**$ -**	**$ -**	**$ -**

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

TRANSNET - STREETS FUND - #404

Expenditure Detail

Account Number/Name		FY 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
	Totals	$ 165,118

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
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**313,169**	**2,297,470**	**2,777,202**	**1,795,850**
OPERATING EXPENDITURES				
Salaries & Wages	-	-	-	-
Health Benefits	-	-	-	-
Retirement Benefits	-	-	-	-
Other Personnel Expenses	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Services	-	-	-	-
Repair & Maintenance	-	-	-	-
Utilities	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-
Debt Service	-	-	-	-
Other Operating Expenses	-	-	-	-
TOTAL OPERATING EXPENDITURES	**-**	**-**	**-**	**-**
CIP PROJECT EXPENDITURES	**608,201**	**-**	**1,000,000**	**-**
TOTAL EXPENDITURES	**608,201**	**-**	**1,000,000**	**-**
REVENUE OVER/(UNDER) EXPENDITURES	**(295,032)**	**2,297,470**	**1,777,202**	**1,795,850**
FUND BALANCE				
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
Ending Balance - June 30	**1,947,071**	**4,244,541**	**6,021,743**	**7,817,593**
RESERVED FUND BALANCE*				
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)	-	-
Capital Projects - Ending Balance	**199,889**	**1,001,285**	**530,285**	**1,530,285**
AVAILABLE FUND BALANCE - JUNE 30	**$ 1,747,182**	**$ 3,243,256**	**$ 5,491,458**	**$ 6,287,308**

*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.

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

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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
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**26,474,012**	**20,596,573**	**20,717,036**	**23,882,614**
OPERATING EXPENDITURES				
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	-	-
TOTAL OPERATING EXPENDITURES	**27,782,136**	**22,551,118**	**23,709,910**	**23,722,638**
CIP PROJECT EXPENDITURES	**6,961,779**	**-**	**-**	**-**
TOTAL EXPENDITURES	**34,743,915**	**22,551,118**	**23,709,910**	**23,722,638**
REVENUE OVER/(UNDER) EXPENDITURES	**(8,269,903)**	**(1,954,545)**	**(2,992,874)**	**159,976**
FUND BALANCE				
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
Ending Balance - June 30	**29,745,624**	**27,791,079**	**24,798,205**	**24,958,181**
RESERVED FUND BALANCE*				
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	-	-	-	-
Capital Projects - Ending Balance	**29,745,624**	**27,791,079**	**24,798,205**	**24,958,181**
AVAILABLE FUND BALANCE - JUNE 30	**$ -**	**$ -**	**$ -**	**$ -**

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

REDEVELOPMENT PROPERTY TAX TRUST FUND - #560

Expenditure Detail

Account Number/Name			FY 2026-27 Budget 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
	Totals	$	23,722,638

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
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**5,910,936**	**6,372,412**	**6,954,081**	**7,141,993**
OPERATING EXPENDITURES				
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
TOTAL OPERATING EXPENDITURES	**8,225,819**	**7,642,002**	**6,267,469**	**7,652,547**
CIP PROJECT EXPENDITURES	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**8,225,819**	**7,642,002**	**6,267,469**	**7,652,547**
REVENUE OVER/(UNDER) EXPENDITURES	**(2,314,883)**	**(1,269,590)**	**686,612**	**(510,554)**
FUND BALANCE				
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)
Ending Balance - June 30	**99,050,786**	**97,781,196**	**98,467,808**	**97,957,254**
RESERVED FUND BALANCE - JUNE 30				
Restricted Reserves	99,050,786	97,781,196	98,467,808	97,957,254
AVAILABLE FUND BALANCE - JUNE 30	**$ -**	**$ -**	**$ -**	**$ -**

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

CREEKSIDE MARKETPLACE ENTERPRISE FUND - #601

Expenditure Detail

Account Number/Name			FY 2026-27 Budget 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
	Totals	$	7,652,547

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 City Council Approved
REVENUES				
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
TOTAL REVENUES	**691,860**	**2,341,459**	**3,916,564**	**3,900,592**
OPERATING EXPENDITURES				
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	-	-	-
TOTAL OPERATING EXPENDITURES	**1,572,062**	**1,764,658**	**5,272,339**	**3,900,592**
REVENUE OVER/(UNDER) EXPENDITURES	**(880,202)**	**576,801**	**(1,355,775)**	**-**
FUND BALANCE				
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)	-
Ending Balance - June 30	**(1,224,244)**	**827,044**	**-**	**-**
RESERVED FUND BALANCE				
Vehicle & Equipment Replacement	(1,224,244)	827,044	-	-
AVAILABLE FUND BALANCE - JUNE 30	**$ -**	**$ -**	**$ -**	**$ -**

VEHICLE & EQUIPMENT ACQUISITION/REPLACEMENT FUND - #602

Expenditure Detail

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

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 City Council Approved
REVENUES				
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
TOTAL REVENUES	**275,648**	**240,239**	**1,990,495**	**3,358,642**
OPERATING EXPENDITURES				
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	-	-
TOTAL OPERATING EXPENDITURES	**540,386**	**982,869**	**2,836,760**	**3,215,000**
CIP PROJECT EXPENDITURES	**436,167**	**-**	**-**	**-**
TOTAL EXPENDITURES	**976,553**	**982,869**	**2,836,760**	**3,215,000**
REVENUE OVER/(UNDER) EXPENDITURES	**(700,905)**	**(742,630)**	**(846,265)**	**143,642**
FUND BALANCE				
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
Ending Balance - June 30	**4,925,405**	**2,708,288**	**1,862,023**	**2,005,665**
RESERVED FUND BALANCE*				
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)	-	-
Capital Projects - Ending Balance	**974,964**	**264,500**	**614,500**	**614,500**
AVAILABLE FUND BALANCE - JUNE 30	**$ 3,950,441**	**$ 2,443,788**	**$ 1,247,523**	**$ 1,391,165**

*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 City Council Approved
521012	Contract Maintenance Services	$ 1,765,000
541000	Furniture	1,375,000
561000	Capital Equipment	75,000
	Totals	$ 3,215,000

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 City Council Approved
REVENUES				
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
TOTAL REVENUES	**214,971**	**197,718**	**3,400,000**	**1,907,303**
OPERATING EXPENDITURES				
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
TOTAL OPERATING EXPENDITURES	**998,526**	**1,254,186**	**3,067,140**	**1,725,660**
CIP PROJECT EXPENDITURES	**51,516**	**-**	**-**	**-**
TOTAL EXPENDITURES	**1,050,042**	**1,254,186**	**3,067,140**	**1,725,660**
REVENUE OVER/(UNDER) EXPENDITURES	**(835,071)**	**(1,056,468)**	**332,860**	**181,643**
FUND BALANCE				
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
Ending Balance - June 30	**4,189,365**	**3,132,897**	**2,937,026**	**3,118,669**
RESERVED FUND BALANCE*				
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)	-	-
Capital Projects - Ending Balance	**2,029,357**	**883,247**	**1,083,247**	**1,678,247**
AVAILABLE FUND BALANCE - JUNE 30	**$ 2,160,008**	**$ 2,249,650**	**$ 1,853,779**	**$ 1,440,422**

*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 City Council Approved
521012	Contract Maintenance Services	$ 810,000
581024	Software	915,660
	Totals	$ 1,725,660

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 City Council Approved
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**6,572,224**	**7,420,147**	**7,376,379**	**7,474,019**
OPERATING EXPENDITURES				
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
TOTAL OPERATING EXPENDITURES	**5,651,160**	**6,203,826**	**10,469,139**	**12,865,747**
REVENUE OVER/(UNDER) EXPENDITURES	**921,064**	**1,216,321**	**(3,092,760)**	**(5,391,728)**
FUND BALANCE				
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)
Ending Balance - June 30	**4,917,554**	**11,320,462**	**8,227,702**	**2,835,974**
RESERVED FUND BALANCE				
Restricted Reserves	4,917,554	11,320,462	8,227,702	2,835,974
AVAILABLE FUND BALANCE - JUNE 30	**$ -**	**$ -**	**$ -**	**$ -**

REAL PROPERTY MANAGEMENT FUND - #605

Expenditure Detail

Account Number/Name			FY 2026-27 Budget 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
	Totals	$	12,865,747

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 City Council Approved
REVENUES				
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	-	-	-	-
TOTAL REVENUES	**-**	**5,213,941**	**23,686,061**	**23,679,780**
OPERATING EXPENDITURES				
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
TOTAL OPERATING EXPENDITURES	**-**	**4,777,233**	**15,563,603**	**19,567,321**
CIP PROJECT EXPENDITURES	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**-**	**4,777,233**	**15,563,603**	**19,567,321**
REVENUE OVER/(UNDER) EXPENDITURES	**-**	**436,708**	**8,122,458**	**4,112,459**
FUND BALANCE				
Beginning Balance - July 1	-	-	436,708	8,559,166
Revenue Over/(Under) Expenditures	-	436,708	8,122,458	4,112,459
Ending Balance - June 30	**-**	**436,708**	**8,559,166**	**12,671,625**
RESERVED FUND BALANCE*				
Capital Projects - Beginning Balance	-	-	-	7,397,625
CIP New Appropriations	-	-	7,250,000	5,274,000
CIP Appropriation Adjustments	-	-	147,625	-
Capital Projects - Ending Balance	**-**	**-**	**7,397,625**	**12,671,625**
AVAILABLE FUND BALANCE - JUNE 30	**$ -**	**$ 436,708**	**$ 1,161,541**	**$ -**

MEASURE Q FUND - #606

Expenditure Detail

Account Number/Name		FY 2026-27 Budget 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
	Totals	$ 19,567,321

San Marcos

Discover Life's Possibilities

Projected Fund Balance Summaries

SAN MARCOS
DISCOVER LIFE'S POSSIBILITIES

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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
GENERAL FUND*	$ 57,636,391	$ 186,000	$ 100,956,383	$ (99,052,643)	$ 1,903,740	$ 59,726,131
SPECIAL REVENUE FUNDS						
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
DEBT SERVICE FUND						
Lease Revenue Bonds	1,288,676	-	593,500	(384,530)	208,970	1,497,646
CAPITAL IMPROVEMENT PROJECT FUNDS						
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
FIDUCIARY FUND						
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
ENTERPRISE FUND						
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
INTERNAL SERVICE FUNDS						
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
TOTALS - ALL FUNDS	**$334,965,062**	**$ 186,000**	**$ 212,827,299**	**$ (193,660,482)**	**$ 19,166,817**	**$ 354,317,879**

*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
GENERAL FUND*	$ 59,726,131	$ -	$ 104,002,619	$ (103,868,683)	$ 133,936	$ 59,860,067
SPECIAL REVENUE FUNDS						
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
DEBT SERVICE FUND						
Lease Revenue Bonds	1,497,646	-	619,500	(1,285,879)	(666,379)	831,267
CAPITAL IMPROVEMENT PROJECT FUNDS						
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
FIDUCIARY FUND						
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
ENTERPRISE FUND						
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
INTERNAL SERVICE FUNDS						
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
TOTALS - ALL FUNDS	**$ 354,317,879**	**$ -**	**$ 214,603,536**	**$ (195,363,048)**	**$ 19,240,488**	**$ 373,558,367**

*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

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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.

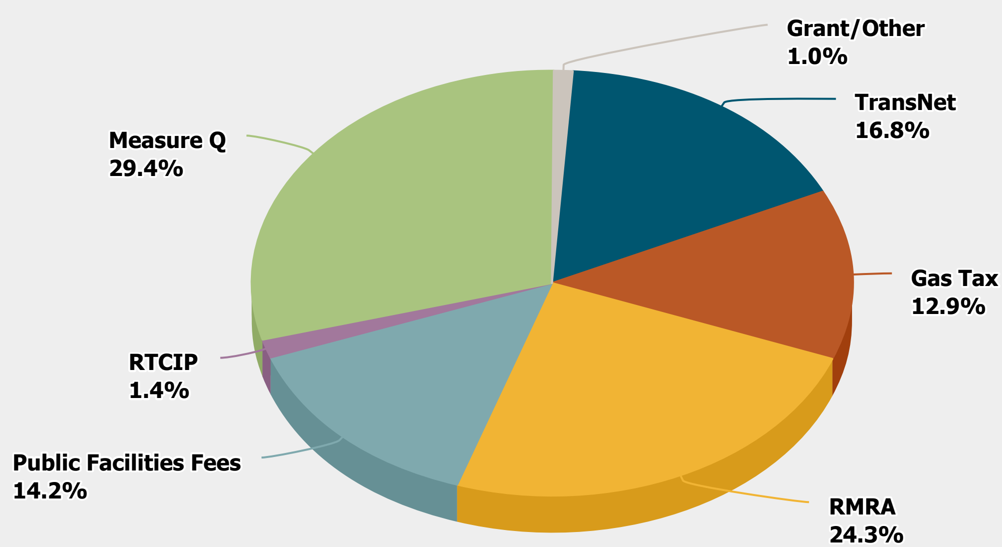
PROPOSED BUDGET APPROPRIATIONS:

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



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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
CREEK DISTRICT						
88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	$ 33,384,192	$ -	$ -	$ -	$ 33,384,192
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	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
TOTAL CREEK DISCTRICT		**131,063,539**	**-**	**-**	**-**	**131,063,539**
FACILITIES						
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
TOTAL FACILITIES		**16,550,809**	**240,000**	**8,679,191**	**8,400,000**	**33,630,000**
PARKS						
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
TOTAL PARKS		**3,550,000**	**-**	**-**	**-**	**3,550,000**
PLANNING						
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
TOTAL PLANNING		**5,631,609**	**3,574,000**	**2,774,000**	**2,800,000**	**11,205,609**

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
STORM DRAINS						
88214	Channel Widening South of Grand Avenue	4,711,261	-	-	-	4,711,261
ST020	Rancho Santa Fe Backbone Storm Drain	-	-	-	4,900,000	4,900,000
ST021	La Mirada Backbone Storm Drain	400,000	-	-	3,000,000	3,400,000
TOTAL STORM DRAINS		**5,111,261**	**-**	**-**	**7,900,000**	**13,011,261**
STREETS						
88005	Woodland Parkway Hwy 78 Interchange and Barham Drive Widening	17,419,943	-	-	-	17,419,943
88179	South Santa Fe - Smilax to Bosstick	7,424,808	-	-	-	7,424,808
ST004	Mission/Mulberry Drainage 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
TOTAL STREETS		**86,637,330**	**15,845,000**	**10,200,000**	**41,900,000**	**138,737,330**
TRAFFIC						
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
TOTAL TRAFFIC		**2,150,800**	**-**	**-**	**650,000**	**2,800,800**
TOTAL CIP		**$ 250,695,348**	**$ 19,659,000**	**$ 21,653,191**	**$ 61,650,000**	**$ 333,998,539**

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
GENERAL FUND (100)						
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
TOTAL GENERAL FUND (100)		**13,825,138**	**-**	**3,939,191**	**(3,939,191)**	**13,825,138**
GAS TAX FUND (200)						
88179	South Santa Fe - Smilax to Bosstick	$ 1,670,000	$ -	$ -	$ -	$ 1,670,000
ST005	San Marcos Boulevard Reconstruction	5,603,000		-	-	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
TOTAL GAS TAX FUND (200)		**10,745,272**	**9,200,000**	**2,070,000**	**11,901,000**	**24,716,272**
TRAFFIC SAFETY FUND (201)						
88179	South Santa Fe - Smilax to Bosstick	4,284		-	-	4,284
TR005	Adaptive Traffic Control System/Citywide Traffic Study	487,800		-	-	487,800
TOTAL TRAFFIC SAFETY FUND (201)		**492,084**	**-**	**-**	**-**	**492,084**
CFD 98-02 (205)						
FC017	Discovery Lake Bridge Repair	400,000	-	-	-	400,000
TOTAL CFD 98-02 LIGHTING & LANDSCAPING FUND (205)		**400,000**	**-**	**-**	**-**	**400,000**
CDBG FUND (207)						
FC019	Senior Center HVAC/Cool Zone	1,000,000	-	-	-	1,000,000
PK008	Richmar Park Phase 2	1,200,000		-	-	1,200,000
TOTAL CDBG FUND (207)		**2,200,000**	**-**	**-**	**-**	**2,200,000**
CENTER DRIVE MAINTENANCE FUND (211)						
ST022	Roadway Rehabilitation Program Group 1	110,000	-	-	-	110,000
TOTAL CENTER DRIVE MAINTENANCE FUND (211)		**110,000**	**-**	**-**	**-**	**110,000**

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
RMRA FUNDS (219)						
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
TOTAL RMRA FUNDS (219)		**9,404,551**	**4,045,000**	**3,110,000**	**17,915,000**	**30,429,551**
PUBLIC FACILITIES FEES FUND (402)						
84003	Public Facility Financing Plan Update	625,000	-	-	-	625,000
88005	Woodland Parkway Hwy 78 Interchange and Barham Drive Widening	16,236,720	-	-	-	16,236,720
88179	South Santa Fe - Smilax to Bosstick	1,176,444	-	-	-	1,176,444
88214	Channel Widening South of Grand Avenue	1,742,752	-	-	-	1,742,752
88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	24,708	-	-	-	24,708
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	6,629,274		-	-	6,629,274
88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	2,893,463		-	-	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
TOTAL PUBLIC FACILITIES FEES FUND (402)		**59,327,846**	**3,500,000**	**2,000,000**	**10,700,000**	**72,027,846**
TRANSNET - HIGHWAY FUNDS (403)						
88179	South Santa Fe - Smilax to Bosstick	580,000	-	-	-	580,000
TOTAL TRANSNET - HIGHWAY FUNDS (403)		**580,000**	**-**	**-**	**-**	**580,000**
TRANSNET - STREETS FUNDS (404)						
88005	Woodland Parkway Hwy 78 Interchange and Barham Drive Widening	600,000	-	-	-	600,000

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
TOTAL TRANSNET - STREETS FUNDS (404)		**32,961,677**	**2,600,000**	**4,020,000**	**11,084,000**	**48,065,677**
REGIONAL TRANSPORTATION CONGESTION IMPROVEMENT PROGRAM (408)						
88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	4,982,300	-	-	-	4,982,300
ST005	San Marcos Boulevard Reconstruction	2,884,828		1,000,000	-	3,884,828
ST007	Discovery Street from Craven to Twin Oaks Valley Road	1,974,028	-	-	-	1,974,028
TOTAL REGIONAL TRANSPORTATION CONGESTION IMPROVEMENT PROGRAM (408)		**9,841,156**	**-**	**1,000,000**	**-**	**10,841,156**
DEVELOPER CONTRIBUTION/IN-LIEU (410)						
88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	124,700	-	-	-	124,700
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	145,000	-	-	-	145,000
88507	San Marcos Creek Specific Plan: Promenade Construction	1,430,000	-	-	-	1,430,000
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
TOTAL DEVELOPER CONTRIBUTION/IN-LIEU (410)		**2,188,700**	**-**	**-**	**650,000**	**2,838,700**
GRANT/OTHER FUNDING (411)						
88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	20,642,683	-	-	-	20,642,683
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	26,311,382	-	-	-	26,311,382
88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	735,947				735,947
88507	San Marcos Creek Specific Plan: Promenade Construction	1,000,000	-	-	-	1,000,000

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
TOTAL GRANT/OTHER FUNDING (411)		**55,591,815**	**(355,000)**	**(355,000)**	**-**	**55,236,815**
TIF FUNDS (412)						
88179	South Santa Fe - Smilax to Bosstick	82,000	-	-	-	82,000
TOTAL TIF FUNDS (412)		**82,000**	**-**	**-**	**-**	**82,000**
SUCCESSOR AGENCY NO. 2 BOND (560552)						
88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	3,042,156	-	-	-	3,042,156
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	57	-	-	-	57
88505	San Marcos Creek Specific Plan: Creekside Drive and Pad Grading	6,698,284	-	-	-	6,698,284
88507	San Marcos Creek Specific Plan: Promenade Construction	1,740,015	-	-	-	1,740,015
88529	San Marcos Creek Specific Plan: Environmental Habitat and Mitigation	3,982,800	-	-	-	3,982,800
TOTAL SUCCESSOR AGENCY NO. 2 BOND (560552)		**15,463,312**	**-**	**-**	**-**	**15,463,312**
SUCCESSOR AGENCY NO. 3 BOND (560553)						
88179	South Santa Fe - Smilax to Bosstick	287,466	-	-	-	287,466
88214	Channel Widening South of Grand Avenue	2,718,970	-	-	-	2,718,970
88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	7,225,222	-	-	-	7,225,222
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	3,621,884	-	-	-	3,621,884
88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	2,741,669	-	-	-	2,741,669
88505	San Marcos Creek Specific Plan: Creekside Drive and Pad Grading	1,022,930	-	-	-	1,022,930
88507	San Marcos Creek Specific Plan: Promenade Construction	317,430	-	-	-	317,430
88529	San Marcos Creek Specific Plan: Environmental Habitat and Mitigation	5,816,714	-	-	-	5,816,714
TOTAL SUCCESSOR AGENCY NO. 3 BOND (560553)		**23,752,285**	**-**	**-**	**-**	**23,752,285**
FACILITIES REPLACEMENT/REHABILITATION FUND (603)						
FC019	Senior Center HVAC/Cool Zone	100,000	-	-	-	100,000
PL004	Trash Amendment	250,000	-	-	-	250,000
PL010	Fire Station Condition Assessment	350,000		-	-	350,000
TOTAL FACILITIES REPLACEMENT/REHABILITATION FUND (603)		**700,000**	**-**	**-**	**-**	**700,000**

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
INFRASTRUCTURE FUNDS (604)						
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
TOTAL INFRASTRUCTURE FUNDS (604)		**1,454,649**	**487,715**	**595,000**	**-**	**2,049,649**
MEASURE Q FUND (606)						
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
TOTAL MEASURE Q FUND (606)		**7,397,625**	**181,285**	**5,274,000**	**13,339,191**	**26,010,816**
FORMER SAN MARCOS REDEVELOPMENT AGENCY (943)						
88005	Woodland Parkway Hwy 78 Interchange and Barham Drive Widening	583,223	-	-	-	583,223
88179	South Santa Fe - Smilax to Bosstick	3,316,458	-	-	-	3,316,458
88214	Channel Widening South of Grand Avenue	249,539	-	-	-	249,539
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	5,250	-	-	-	5,250
88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	21,028	-	-	-	21,028
88507	San Marcos Creek Specific Plan: Promenade Construction	1,740	-	-	-	1,740
TOTAL FORMER SAN MARCOS REDEVELOPMENT AGENCY (943)		**4,177,238**	**-**	**-**	**-**	**4,177,238**
TOTAL CIP		**$ 250,695,348**	**$ 19,659,000**	**$ 21,653,191**	**$ 61,650,000**	**$ 333,998,539**

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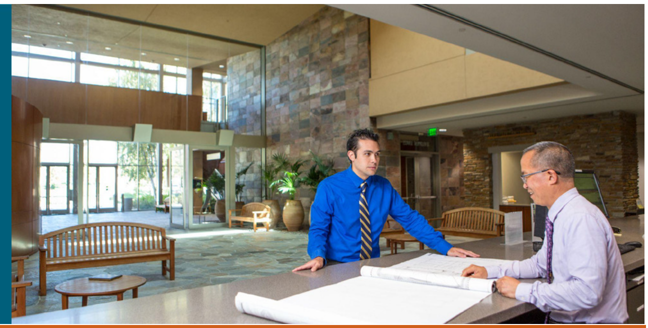


CAPITAL IMPROVEMENT PROJECT - PLANNING

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:

Prior Approved Budget:	$	625,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	625,000
Expended/Encumbered as of June 30, 2026	$	303,947
Available Budget as of June 30, 2026	$	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
Totals	**$ 625,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 625,000**
Total Project Cost							**$ 625,000**

CAPITAL IMPROVEMENT PROJECT - STREETS

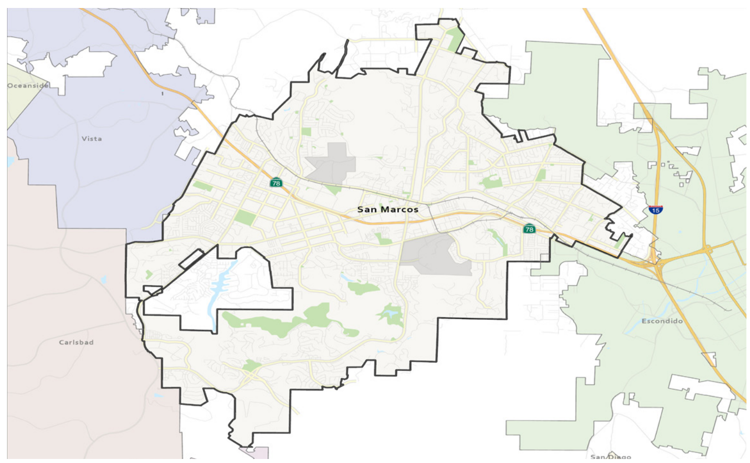
Woodland Parkway Hwy 78 Interchange and Barham Drive Widening

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
88005	Streets	Improvement	Summer 2035	Development Services/ Caltrans

Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code
FY 2010-11	Design	$17,419,943	SM24

Project Description:

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



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

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 (SR78)	$ 16,236,720	$ -	$ -	$ -	$ -	$ -	$ 16,236,720
TransNet LSI	$ 600,000	$ -	$ -	$ -	$ -	$ -	$ 600,000
Former SM Redev. Agency	$ 583,223	$ -	$ -	$ -	$ -	$ -	$ 583,223
Totals	**$ 17,419,943**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,419,943**
Total Project Cost							**$ 17,419,943**

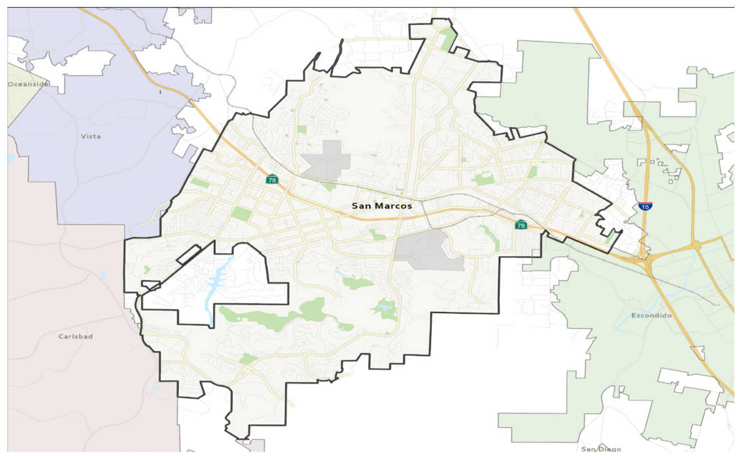
CAPITAL IMPROVEMENT PROJECT - STREETS

South Santa Fe - Smilax to Bosstick

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
88179	Streets	Improvement	Summer 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:

Prior Approved Budget:	$ 7,424,808
Budget Appropriation Increase/(Decrease):	$ -
FY26-27 Budget:	$ 7,424,808
Expended/Encumbered as of June 30, 2026	$ 4,473,368
Available Budget as of June 30, 2026	$ 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
Totals	**$ 7,424,808**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,424,808**
Total Project Cost							**$ 7,424,808**

CAPITAL IMPROVEMENT PROJECT - STORM DRAINS

Channel Widening South of Grand Avenue

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
88214	Storm Drains	Improvement	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:

Prior Approved Budget:	$	4,711,261
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	4,711,261
Expended/Encumbered as of June 30, 2026	$	4,026,569
Available Budget as of June 30, 2026	$	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
Totals	**$ 4,711,261**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,711,261**
Total Project Cost							**$ 4,711,261**

CAPITAL IMPROVEMENT PROJECT - CREEK DISTRICT

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

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
88263	Creek District	Improvement	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-lame 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 trial, bicycle lanes and safety lighting. The new bridge will replace the existing low water crossing, which is inadequate to convey flows during storm events resulting in local flooding and blocked access for emergency vehicles.

Budget & Expense Summary:		
Prior Approved Budget:	$	33,384,192
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	33,384,192
Expended/Encumbered as of June 30, 2026	$	30,546,148
Available Budget as of June 30, 2026	$	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
Totals	**$ 33,384,192**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 33,384,192**
Total Project Cost							**$ 33,384,192**

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

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	$ 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
Totals	**$ 46,767,021**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 46,767,021**
Total Project Cost							**$ 46,767,021**

CAPITAL IMPROVEMENT PROJECT - CREEK DISTRICT

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

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
88265	Creek District	Creek District	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:		
Prior Approved Budget:	$	16,829,207
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	16,829,207
Expended/Encumbered as of June 30, 2026	$	16,829,207
Available Budget as of June 30, 2026	$	-

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
Totals	**$ 16,829,207**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 16,829,207**
Total Project Cost							**$ 16,829,207**

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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:

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

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 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
Totals	**$ 12,092,817**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,092,817**
Total Project Cost							**$ 12,092,817**

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

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	$ 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
Totals	**$ 5,544,185**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,544,185**
Total Project Cost							**$ 5,544,185**

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CAPITAL IMPROVEMENT PROJECT - CREEK DISTRICT

San Marcos Creek Specific Plan: Environmental Habitat and Mitigation

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
88529	Creek District	Improvement	Summer 2030	Development Services

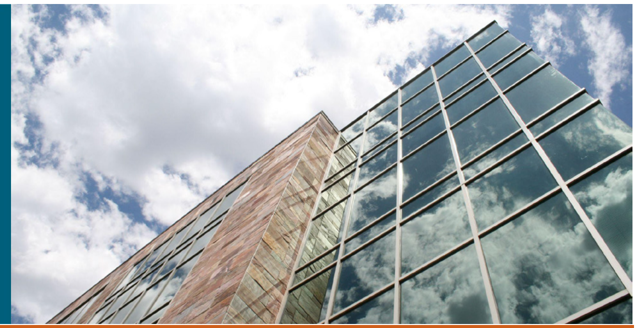
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code
FY 2013-14	Construction	$16,446,117	N/A

Project Description:

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

Budget & Expense Summary:		
Prior Approved Budget:	$	16,446,117
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	16,446,117
Expended/Encumbered as of June 30, 2026	$	16,654,265
Available Budget as of June 30, 2026	$	(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
Totals	**$ 16,446,117**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 16,446,117**
Total Project Cost							**$ 16,446,117**



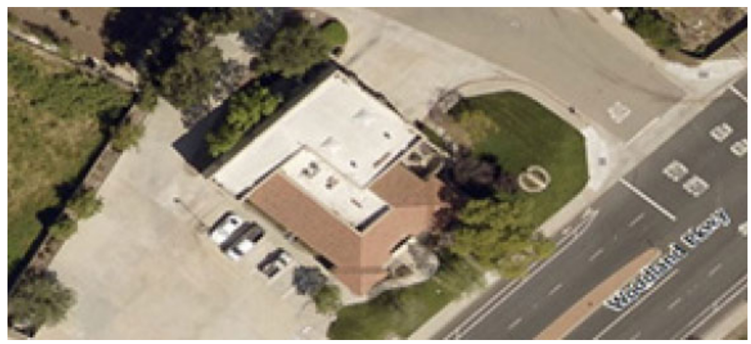
CAPITAL IMPROVEMENT PROJECT - FACILITIES

Interior Remodel/Apparatus Storage: Fire Station 3

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
FC006	Facilities	Improvement	Fall 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:		
Prior Approved Budget:	$	1,660,000
Budget Appropriation Increase/(Decrease):	$	240,000
FY26-27 Budget:	$	1,900,000
Expended/Encumbered as of June 30, 2026	$	1,665,205
Available Budget as of June 30, 2026	$	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
Funding Source Summary							
Grant/Other	$ 700,000	**$ (355,000)**	$ -	$ -	$ -	$ -	$ 345,000
Infrastructure Replacement/ Rehab	$ 960,000	**$ 595,000**	$ -	$ -	$ -	$ -	$ 1,555,000
Totals	**$ 1,660,000**	**$ 240,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,900,000**
Total Project Cost							**$ 1,900,000**

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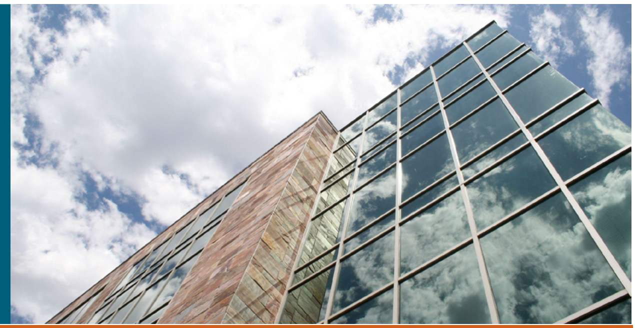


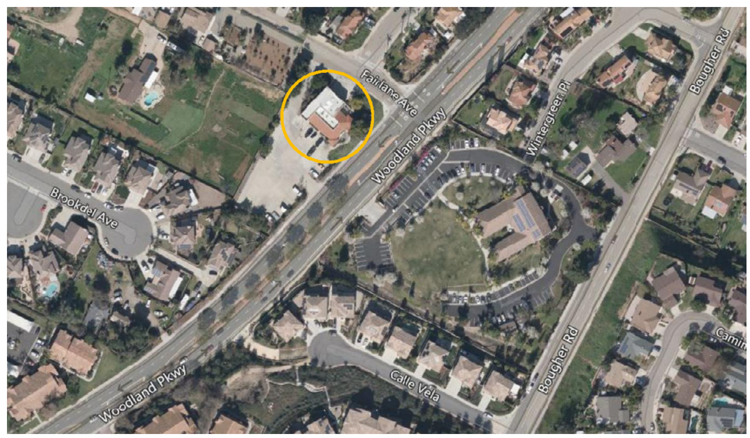
CAPITAL IMPROVEMENT PROJECT - FACILITIES

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:		
Prior Approved Budget:	$	2,250,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	2,250,000
Expended/Encumbered as of June 30, 2026	$	424,959
Available Budget as of June 30, 2026	$	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
Funding Source Summary							
Grant/Other	$ 2,000,000	$ -	$ -	$ -	$ -	$ -	$ 2,000,000
Infrastructure Replacement/ Rehab	$ 250,000	$ -	$ -	$ -	$ -	$ -	$ 250,000
Totals	**$ 2,250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,250,000**
Total Project Cost							**$ 2,250,000**

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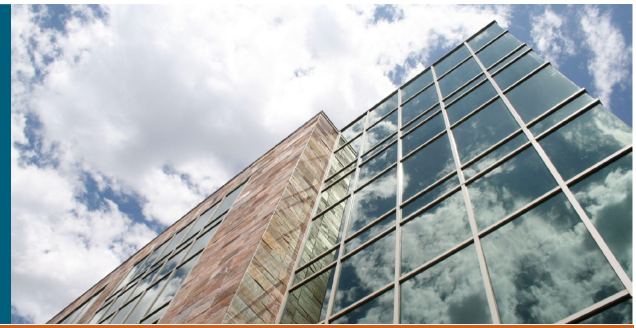


CAPITAL IMPROVEMENT PROJECT - FACILITIES

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

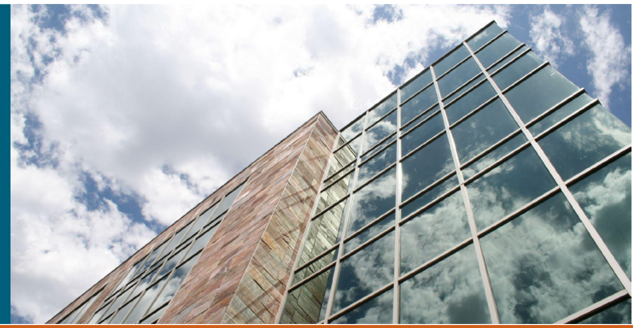
Project Description:

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

Budget & Expense Summary:

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

	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
Funding Source Summary							
CFD 98-02	$ 400,000	$ -	$ -	$ -	$ -	$ -	$ 400,000
Totals	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 400,000**
Total Project Cost							**$ 400,000**



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CAPITAL IMPROVEMENT PROJECT - FACILITIES

Meyer-Doran House Restoration

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
FC018	Facilities	Maintenance	Fall 2026	Development Services

Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code
FY 2024-25	Construction	$230,000	N/A

Project Description:

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

Budget & Expense Summary:

Prior Approved Budget:	$	230,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	230,000
Expended/Encumbered as of June 30, 2026	$	42,437
Available Budget as of June 30, 2026	$	187,563

	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
Funding Source Summary							
PFF (HC)	$ 230,000	$ -	$ -	$ -	$ -	$ -	$ 230,000
Totals	**$ 230,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 230,000**
Total Project Cost							**$ 230,000**

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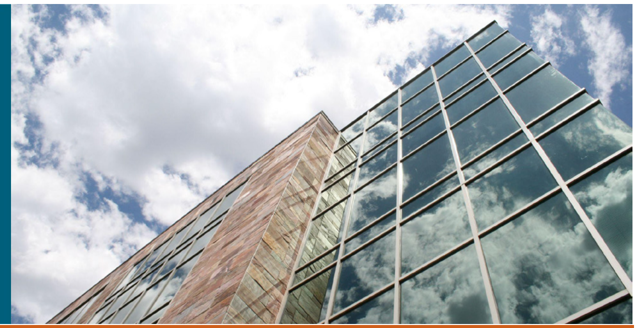

CAPITAL IMPROVEMENT PROJECT - FACILITIES

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:

Prior Approved Budget:	$ 1,800,000
Budget Appropriation Increase/(Decrease):	$ -
FY26-27 Budget:	$ 1,800,000
Expended/Encumbered as of June 30, 2026	$ 1,617,905
Available Budget as of June 30, 2026	$ 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
Funding Source Summary							
Facilities Replacement/Rehab	$ 100,000	**$ -**	$ -	$ -	$ -	$ -	$ 100,000
Measure Q Fund	$ 700,000	**$ -**	$ -	$ -	$ -	$ -	$ 700,000
CDBG	$ 1,000,000	**$ -**	$ -	$ -	$ -	$ -	$ 1,000,000
Totals	**$ 1,800,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,800,000**
Total Project Cost							**$ 1,800,000**

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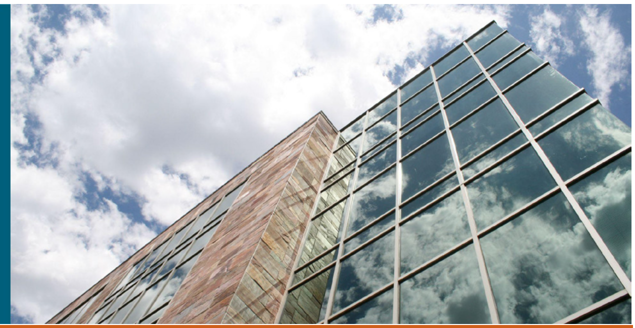


CAPITAL IMPROVEMENT PROJECT - FACILITIES

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

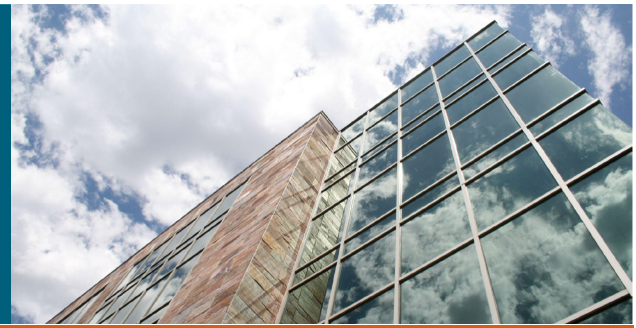
Project Description:

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

	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
Funding Source Summary							
Measure Q Fund	$ 2,050,000	$ -	$ -	$ -	$ -	$ -	$ 2,050,000
Totals	**$ 2,050,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,050,000**
Total Project Cost							**$ 2,050,000**



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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:

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

	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
Funding Source Summary							
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
Totals	**$ 8,160,809**	**$ 8,439,191**	**$ 8,200,000**	**$ 200,000**	**$ -**	**$ -**	**$ 25,000,000**
Total Project Cost							**$ 25,000,000**

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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:

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

	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
Funding Source Summary							
CDBG	$ 1,200,000	$ -	$ -	$ -	$ -	$ -	$ 1,200,000
Totals	**$ 1,200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,200,000**
Total Project Cost							**$ 1,200,000**

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 lighitng at Bradley Park, including the installation of new fixtures and upgrades to existing fixtures.

Budget & Expense Summary:

Prior Approved Budget:	$	850,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	850,000
Expended/Encumbered as of June 30, 2026	$	49,317
Available Budget as of June 30, 2026	$	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
Funding Source Summary							
Grant/Other	$ 850,000	$ -	$ -	$ -	$ -	$ -	$ 850,000
Totals	**$ 850,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 850,000**
Total Project Cost							**$ 850,000**

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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

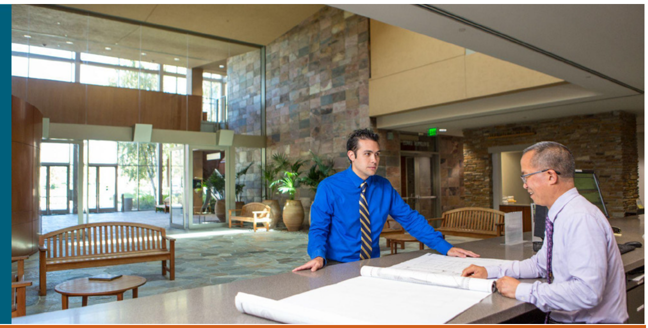
Project Description:

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

Budget & Expense Summary:

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

	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
Funding Source Summary							
PFF (Parks/Trails)	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
Totals	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**
Total Project Cost							**$ 1,500,000**



CAPITAL IMPROVEMENT PROJECT - PLANNING

General Plan Update

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL001	Planning	Forward Planning	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:

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

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	$ 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
Totals	**$ 971,809**	**$ 1,200,000**	**$ 2,300,000**	**$ -**	**$ -**	**$ -**	**$ 4,471,809**
Total Project Cost							**$ 4,471,809**

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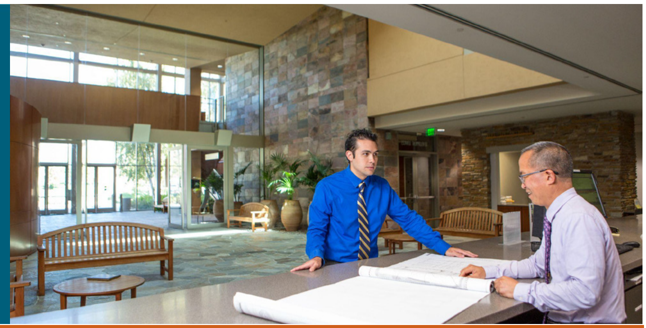


CAPITAL IMPROVEMENT PROJECT - PLANNING

Trash Amendment

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL004	Planning	Improvement	Summer 2027	Development Services

Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code
FY2021-22	Not Started	$250,000	N/A

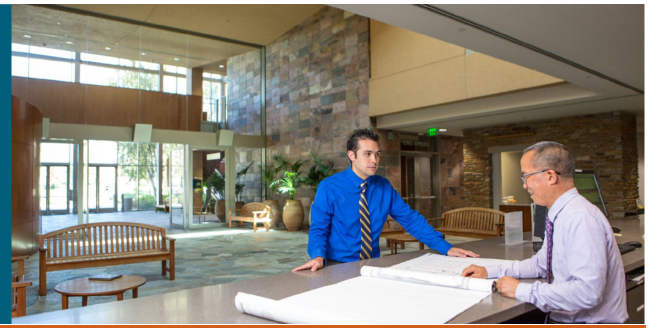
Project Description:

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

Budget & Expense Summary:

Prior Approved Budget:	$	250,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	250,000
Expended/Encumbered as of June 30, 2026	$	-
Available Budget as of June 30, 2026	$	250,000

	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
Funding Source Summary							
Facilities Replacement/Rehab	$ 250,000	$ -	$ -	$ -	$ -	$ -	$ 250,000
Totals	**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250,000**
Total Project Cost							**$ 250,000**



CAPITAL IMPROVEMENT PROJECT - PLANNING

EV Grant Program

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

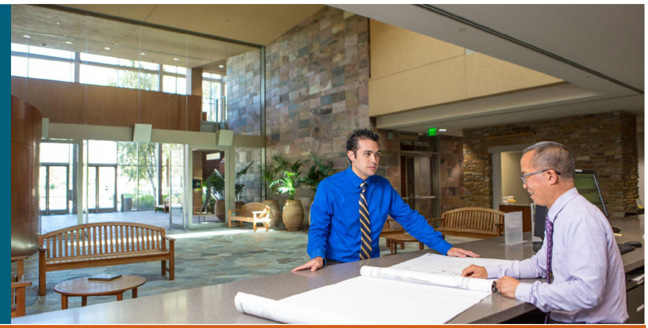
Project Description:

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

Budget & Expense Summary:

Prior Approved Budget:	$	450,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	450,000
Expended/Encumbered as of June 30, 2026	$	209,528
Available Budget as of June 30, 2026	$	240,472

	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
Funding Source Summary							
General Fund	$ 450,000	**$ -**	$ -	$ -	$ -	$ -	$ 450,000
Totals	**$ 450,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 450,000**
Total Project Cost							**$ 450,000**



CAPITAL IMPROVEMENT PROJECT - PLANNING

Citywide Floodplain Analysis

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL006	Planning	Forward Planning	Fall 2028	Development Services
Initial Funding Year	**Project Phase**		**Total Project Cost**	**RTIP Project Code**
FY 2024-25	Not Started		$1,500,000	N/A

Project Description:

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

Budget & Expense Summary:

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

	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
Funding Source Summary							
PFF (FC)	$ -	**$ 1,500,000**	$ -	$ -	$ -	$ -	$ 1,500,000
Totals	**$ -**	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**
Total Project Cost							**$ 1,500,000**

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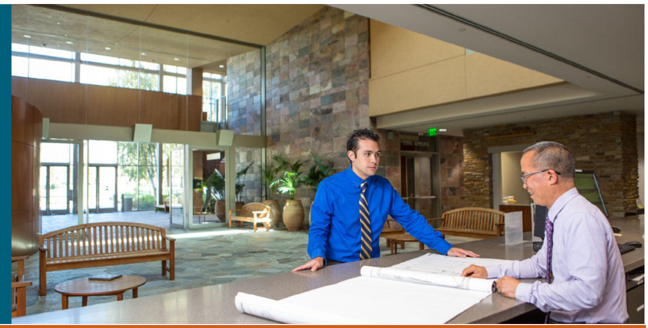


CAPITAL IMPROVEMENT PROJECT - PLANNING

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

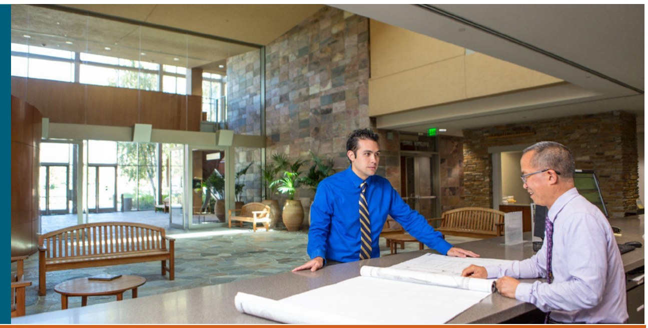
Project Description:

This project would update the Creek Specific plan.

Budget & Expense Summary:

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

	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
Funding Source Summary							
General Fund	$ 50,000	**$ -**	$ -	$ -	$ -	$ -	$ 50,000
Grant/Other	$ 690,000	**$ -**	$ -	$ -	$ -	$ -	$ 690,000
Measure Q Fund	$ -	**$ 74,000**	$ -	$ -	$ -	$ -	$ 74,000
Totals	**$ 740,000**	**$ 74,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 814,000**
Total Project Cost							**$ 814,000**



CAPITAL IMPROVEMENT PROJECT - PLANNING

Bradley Park Master Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL008	Planning	Forward Planning	Summer 2027	Development Services
Initial Funding Year	**Project Phase**		**Total Project Cost**	**RTIP Project Code**
FY 2025-26	Forward Planning		$400,000	N/A

Project Description:

This project will engage in the development of a master plan for the long-term build-out of Bradley Park.

Budget & Expense Summary:

Prior Approved Budget:	$	400,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	400,000
Expended/Encumbered as of June 30, 2026	$	3,564
Available Budget as of June 30, 2026	$	396,436

	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
Funding Source Summary							
PFF (Parks/Trails)	$ 400,000	**$ -**	$ -	$ -	$ -	$ -	$ 400,000
Totals	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 400,000**
Total Project Cost							**$ 400,000**

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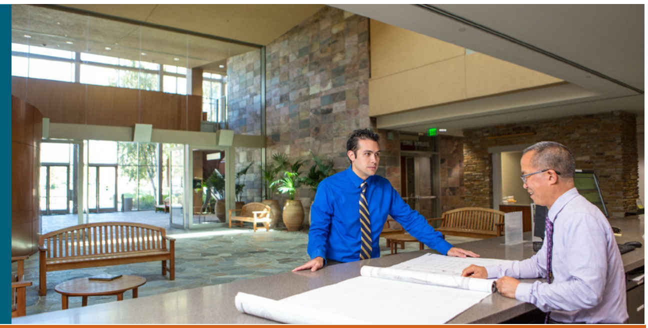

CAPITAL IMPROVEMENT PROJECT - PLANNING

Walnut Grove Master Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL009	Planning	Forward Planning	Summer 2028	Development Services

Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code
FY 2025-26	Not Started	$500,000	N/A

Project Description:

This project will engage in the development of a master plan for the long-term build-out of Walnut Grove Park

Budget & Expense Summary:

Prior Approved Budget:	$	500,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	500,000
Expended/Encumbered as of June 30, 2026	$	-
Available Budget as of June 30, 2026	$	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
Funding Source Summary							
PFF (Parks/Trails)	$ -	**$ -**	$ 500,000	$ -	$ -	$ -	$ 500,000
Totals	**$ -**	**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ 500,000**
Total Project Cost							**$ 500,000**

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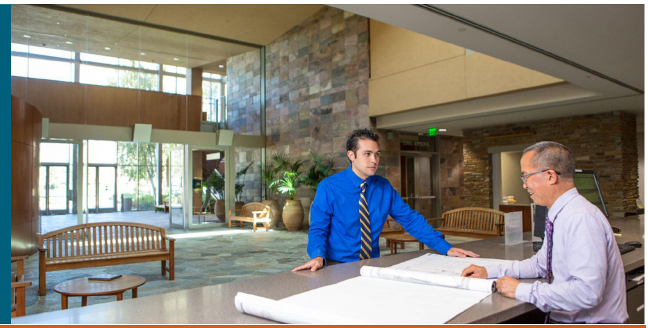

CAPITAL IMPROVEMENT PROJECT - PLANNING

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:

Prior Approved Budget:	$	350,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	350,000
Expended/Encumbered as of June 30, 2026	$	635
Available Budget as of June 30, 2026	$	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
Funding Source Summary							
Facilities Replacement/Rehab	$ 350,000	**$ -**	$ -	$ -	$ -	$ -	$ 350,000
Totals	**$ 350,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 350,000**
Total Project Cost							**$ 350,000**

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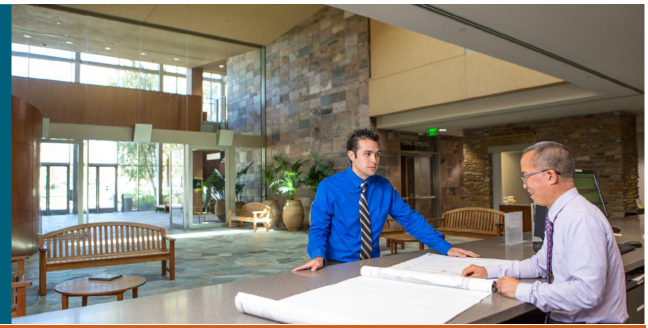


CAPITAL IMPROVEMENT PROJECT - PLANNING

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

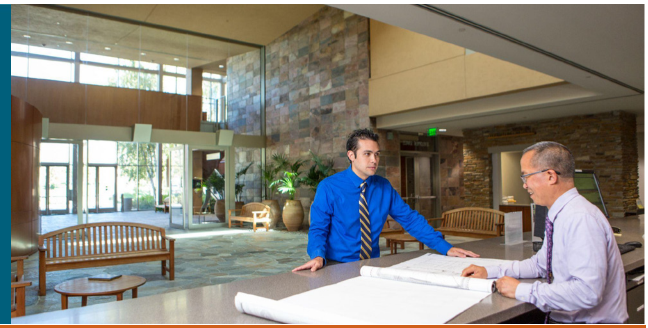
Project Description:

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:

Prior Approved Budget:	$	200,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	200,000
Expended/Encumbered as of June 30, 2026	$	2,631
Available Budget as of June 30, 2026	$	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
Funding Source Summary							
Infrastructure Replacement/ Rehab	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ 200,000
Totals	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**
Total Project Cost							**$ 200,000**



CAPITAL IMPROVEMENT PROJECT - PLANNING

Woodland Pool Assessment and Alternatives

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL012	Planning	Forward Planning	Summer 2027	Development Services

Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code
FY 2025-26	Not Started	$400,000	N/A

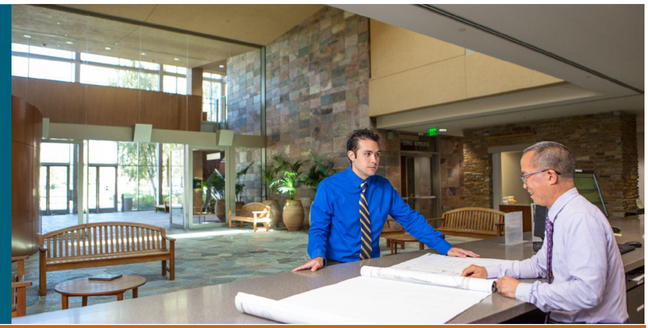
Project Description:

This project will study potential improvements to the pool at woodland park and the potential feasibility of options for future improvements.

Budget & Expense Summary:

Prior Approved Budget:	$	400,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	400,000
Expended/Encumbered as of June 30, 2026	$	-
Available Budget as of June 30, 2026	$	400,000

	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
Funding Source Summary							
PFF (Parks/Trails)	$ 400,000	$ -	$ -	$ -	$ -	$ -	$ 400,000
Totals	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 400,000**
Total Project Cost							**$ 400,000**



CAPITAL IMPROVEMENT PROJECT - PLANNING

San Marcos Boulevard Corridor Plan

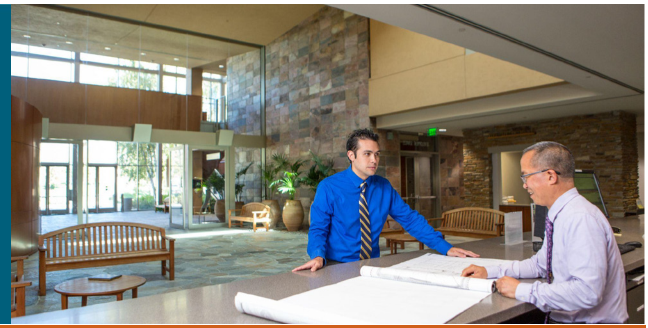
Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL013	Planning	Forward Planning	Spring 2029	Development Services
Initial Funding Year	**Project Phase**		**Total Project Cost**	**RTIP Project Code**
FY 2025-26	Forward Planning		$920,350	SM82

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:		
Prior Approved Budget:	$	920,350
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	920,350
Expended/Encumbered as of June 30, 2026	$	-
Available Budget as of June 30, 2026	$	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
Totals	**$ 920,350**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 920,350**
Total Project Cost							**$ 920,350**



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:		
Prior Approved Budget:	$	324,450
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	324,450
Expended/Encumbered as of June 30, 2026	$	-
Available Budget as of June 30, 2026	$	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
Totals	**$ 324,450**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 324,450**
Total Project Cost							**$ 324,450**

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CAPITAL IMPROVEMENT PROJECT - STREETS

Mission/Mulberry Drainage Improvement

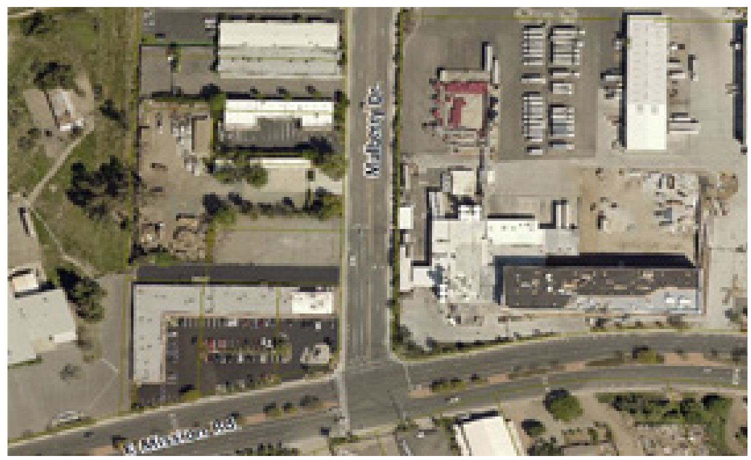
Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST004	Streets	Improvement	Fall 2027	Development Services

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:		
Prior Approved Budget:	$	6,500,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	6,500,000
Expended/Encumbered as of June 30, 2026	$	292,754
Available Budget as of June 30, 2026	$	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
Funding Source Summary							
PFF (FC)	$ 1,864,132	$ -	$ -	$ -	$ -	$ -	$ 1,864,132
Totals	**$ 1,864,132**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,864,132**
Future Years							$ 4,635,868
Total Project Cost							**$ 6,500,000**

CAPITAL IMPROVEMENT PROJECT - STREETS

San Marcos Boulevard Reconstruction

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST005	Streets	Improvement	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:		
Prior Approved Budget:	$	11,600,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	11,600,000
Expended/Encumbered as of June 30, 2026	$	785,045
Available Budget as of June 30, 2026	$	10,814,955

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	$ 5,603,000	**$ -**	$ -	$ -	$ -	$ -	$ 5,603,000
TransNet LSI	$ 2,112,172	**$ -**	$ -	$ -	$ -	$ -	$ 2,112,172
RTCIP	$ 2,884,828	**$ 1,000,000**	$ -	$ -	$ -	$ -	$ 3,884,828
Totals	**$ 10,600,000**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,600,000**
Total Project Cost							**$ 11,600,000**

CAPITAL IMPROVEMENT PROJECT - STREETS

Discovery Street from Craven to Twin Oaks Valley Road

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST007	Streets	Improvement	Spring 2030	Development Services/ Developer

Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code
FY 2018-19	Construction	$21,570,000	SM42

Project Description:

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

Budget & Expense Summary:

Prior Approved Budget:	$	21,570,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	21,570,000
Expended/Encumbered as of June 30, 2026	$	19,293,772
Available Budget as of June 30, 2026	$	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
Totals	**$ 21,570,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 21,570,000**
Total Project Cost							**$ 21,570,000**

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CAPITAL IMPROVEMENT PROJECT - STREETS

Twin Oaks Valley Road & Barham Drive Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST008	Streets	Improvement	Summer 2030	Development Services/ Developer

Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code
FY 2018-19	Construction	$8,132,750	SM69

Project Description:

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

Budget & Expense Summary:		
Prior Approved Budget:	$	8,132,750
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	8,132,750
Expended/Encumbered as of June 30, 2026	$	7,963,634
Available Budget as of June 30, 2026	$	169,116

	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
Funding Source Summary							
General Fund	$ 4,182,169	$ -	$ -	$ -	$ -	$ -	$ 4,182,169
PFF (SR78)	$ 3,950,581	$ -	$ -	$ -	$ -	$ -	$ 3,950,581
Totals	**$ 8,132,750**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,132,750**
Total Project Cost							**$ 8,132,750**

CAPITAL IMPROVEMENT PROJECT - STREETS

Annual Surface Seal Project FY24-FY27

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST011	Streets	Maintenance	Fall 2027	Development Services

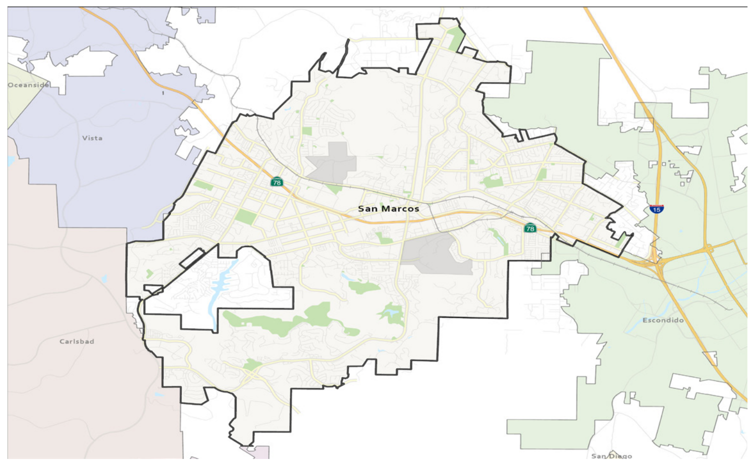
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code
FY 2022-23	Maintenance	$13,545,000	SM72

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:

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



	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
Funding Source Summary							
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
Totals	**$ 11,000,000**	**$ 2,545,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 13,545,000**
Total Project Cost							**$ 13,545,000**

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CAPITAL IMPROVEMENT PROJECT - STREETS

Olive Street Bridge

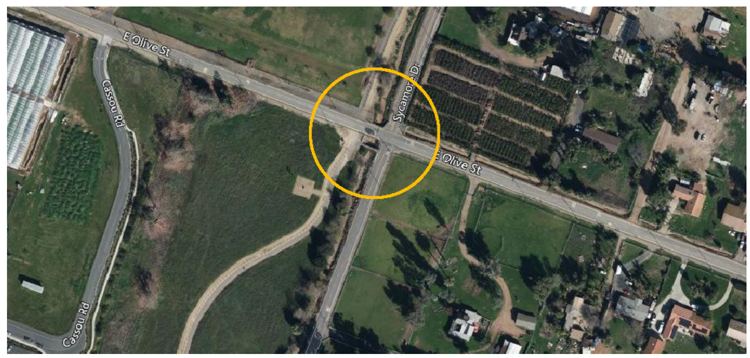
Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST012	Streets	Improvement	Spring 2028	Development Services
Initial Funding Year	**Project Phase**		**Total Project Cost**	**RTIP Project Code**
FY2021-22	Pre-Design		$2,500,000	SM74

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:

Prior Approved Budget:	$	2,500,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	2,500,000
Expended/Encumbered as of June 30, 2026	$	2,512
Available Budget as of June 30, 2026	$	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
Totals	**$ 1,045,000**	**$ 1,455,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,500,000**
Total Project Cost							**$ 2,500,000**

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CAPITAL IMPROVEMENT PROJECT - STREETS

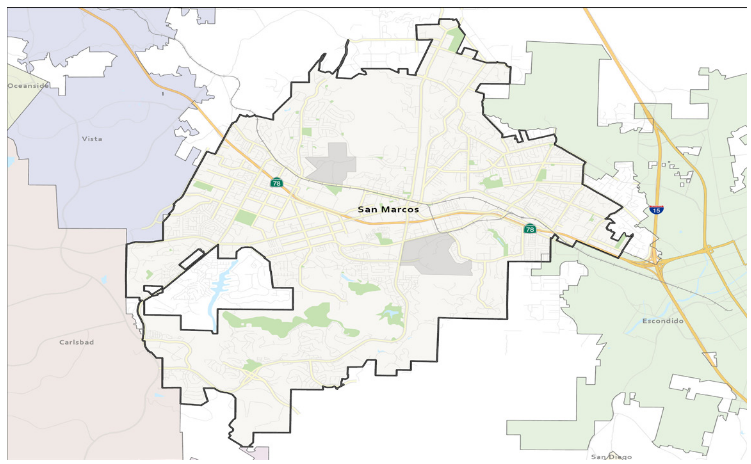
Curb, Gutter & Sidewalk FY 27- FY 30

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:

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

	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
Funding Source Summary							
Gas Tax	$ -	**$ 100,000**	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
Totals	**$ -**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 500,000**
Future Years							$ 100,000
Total Project Cost							**$ 600,000**

CAPITAL IMPROVEMENT PROJECT - STREETS

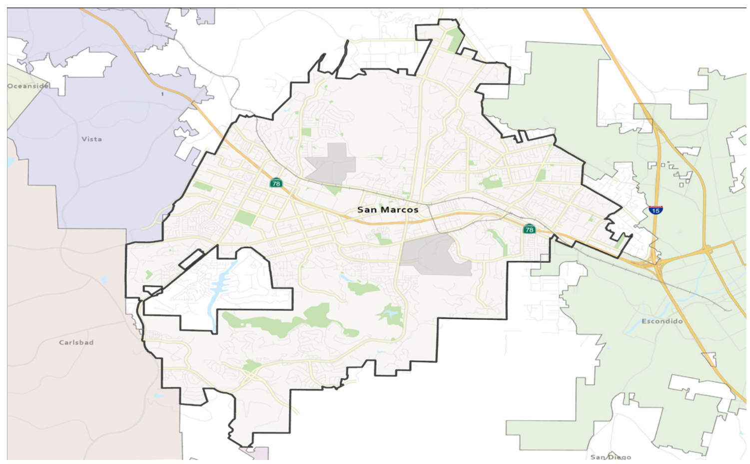
Annual Surface Seal Project FY28-FY31

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST018	Streets	Maintenance	Annual	Development Services

Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code
FY 2024-25	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:

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

	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
Funding Source Summary							
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
Totals	**$ -**	**$ -**	**$ 5,000,000**	**$ 5,000,000**	**$ 5,000,000**	**$ 5,000,000**	**$ 20,000,000**
Future Years							$ 5,000,000
Total Project Cost							**$ 25,000,000**

CAPITAL IMPROVEMENT PROJECT - STREETS

Inland Rail Trail/Mission Road Lighting Enhancement

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

Project Description:

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

Budget & Expense Summary:

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

	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
Funding Source Summary							
Measure Q Fund	$ -	$ -	$ -	$ 550,000	$ 450,000	$ -	$ 1,000,000
Totals	**$ -**	**$ -**	**$ -**	**$ 550,000**	**$ 450,000**	**$ -**	**$ 1,000,000**
Total Project Cost							**$ 1,000,000**

CAPITAL IMPROVEMENT PROJECT - STORM DRAINS

Rancho Santa Fe Backbone Storm Drain

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST020	Storm Drains	Improvement	Summer 2030	Development Services

Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code
FY 2024-25	Not Started	$4,900,000	N/A

Project Description:

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

Budget & Expense Summary:

Prior Approved Budget:	$	4,900,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	4,900,000
Expended/Encumbered as of June 30, 2026	$	-
Available Budget as of June 30, 2026	$	4,900,000

	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
Funding Source Summary							
PFF (FC)	$ -	$ -	$ 400,000	$ 4,500,000	$ -	$ -	$ 4,900,000
Totals	**$ -**	**$ -**	**$ 400,000**	**$ 4,500,000**	**$ -**	**$ -**	**$ 4,900,000**
Total Project Cost							**$ 4,900,000**

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CAPITAL IMPROVEMENT PROJECT - STORM DRAINS

La Mirada Backbone Storm Drain

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST021	Storm Drains	Improvement	Summer 2028	Development Services
Initial Funding Year	**Project Phase**		**Total Project Cost**	**RTIP Project Code**
FY 2024-25	Not Started		$3,400,000	N/A

Project Description:

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

Budget & Expense Summary:

Prior Approved Budget:	$	3,400,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	3,400,000
Expended/Encumbered as of June 30, 2026	$	-
Available Budget as of June 30, 2026	$	3,400,000

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

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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

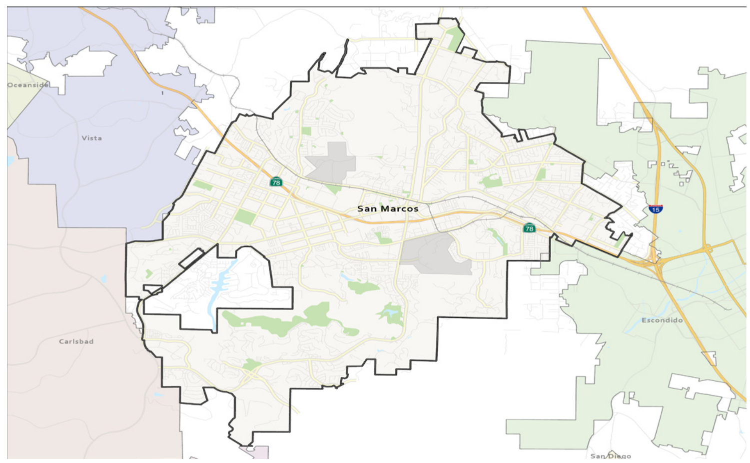
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code
FY 2025-26	Construction	$3,610,000	SM77

Project Description:

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

Budget & Expense Summary:

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



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	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ 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
Totals	**$ 3,610,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,610,000**
Total Project Cost							**$ 3,610,000**

SAN MARCOS
DISCOVER LIFE'S POSSIBILITIES

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

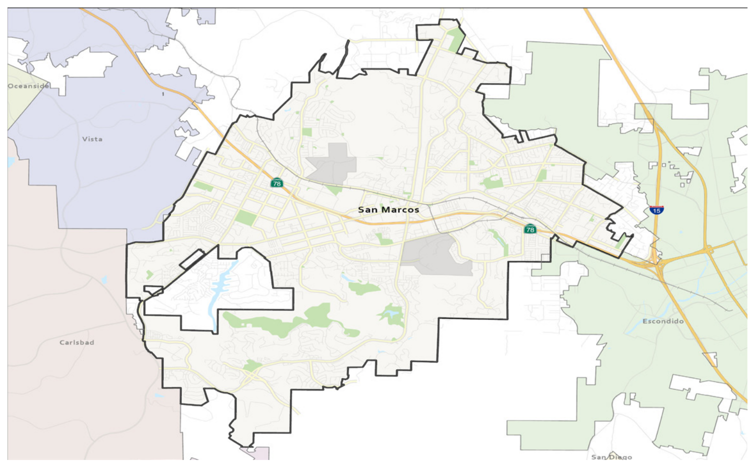
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code
FY 2025-26	Not Started	$5,000,000	SM78

Project Description:

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

Budget & Expense Summary:

Prior Approved Budget:	$	4,000,000
Budget Appropriation Increase/(Decrease):	$	1,000,000
FY26-27 Budget:	$	5,000,000
Expended/Encumbered as of June 30, 2026	$	-
Available Budget as of June 30, 2026	$	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
Funding Source Summary							
Gas Tax	$ -	**$ 1,710,000**	$ -	$ -	$ -	$ -	$ 1,710,000
RMRA	$ -	**$ 1,655,000**	$ -	$ -	$ -	$ -	$ 1,655,000
TransNet LSI	$ -	**$ 1,635,000**	$ -	$ -	$ -	$ -	$ 1,635,000
Totals	**$ -**	**$ 5,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,000,000**
Total Project Cost							**$ 5,000,000**

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DISCOVER LIFE'S POSSIBILITIES

CAPITAL IMPROVEMENT PROJECT - STREETS

Roadway Rehabilitation Program Group 3

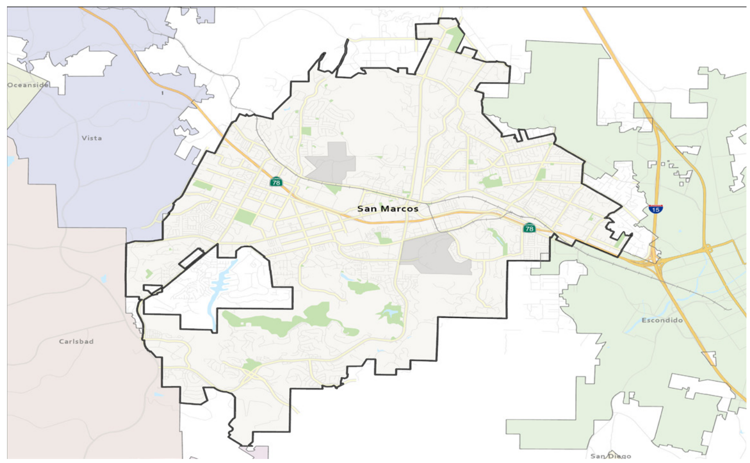
Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST024	Streets	Maintenance	Summer 2028	Development Services
Initial Funding Year	**Project Phase**		**Total Project Cost**	**RTIP Project Code**
FY 2025-26	Not Started		$4,600,000	SM79

Project Description:

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

Budget & Expense Summary:

Prior Approved Budget:	$	4,500,000
Budget Appropriation Increase/(Decrease):	$	100,000
FY26-27 Budget:	$	4,600,000
Expended/Encumbered as of June 30, 2026	$	-
Available Budget as of June 30, 2026	$	4,600,000



	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
Funding Source Summary							
RMRA	$ -	**$ -**	$ 2,000,000	$ -	$ -	$ -	$ 2,000,000
TransNet LSI	$ -	**$ 100,000**	$ 298,000	$ -	$ -	$ -	$ 398,000
Gas Tax	$ -	**$ -**	$ 2,202,000	$ -	$ -	$ -	$ 2,202,000
Totals	**$ -**	**$ 100,000**	**$ 4,500,000**	**$ -**	**$ -**	**$ -**	**$ 4,600,000**
Total Project Cost							**$ 4,600,000**

CAPITAL IMPROVEMENT PROJECT - STREETS

Roadway Rehabilitation Program Group 4

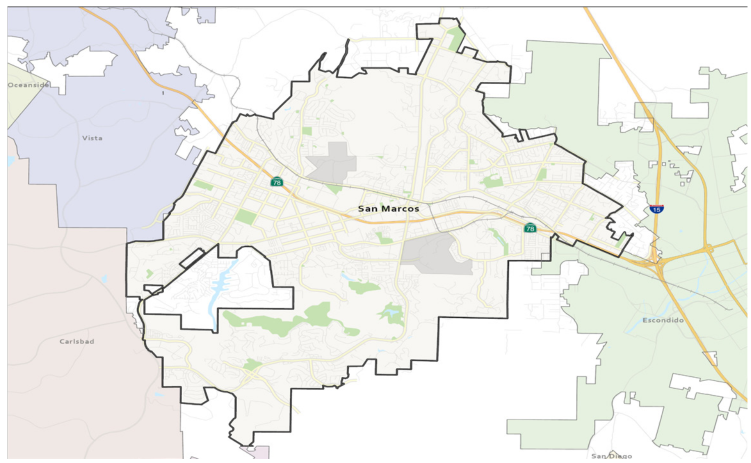
Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST025	Streets	Maintenance	Summer 2029	Development Services
Initial Funding Year	**Project Phase**		**Total Project Cost**	**RTIP Project Code**
FY 2025-26	Not Started		$21,500,000	SM80

Project Description:

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

Budget & Expense Summary:

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



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
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
Totals	**$ -**	**$ -**	**$ -**	**$ 5,000,000**	**$ 5,500,000**	**$ 5,500,000**	**$ 16,000,000**
Future Years							$ 5,500,000
Total Project Cost							**$ 21,500,000**

SAN MARCOS
DISCOVER LIFE'S POSSIBILITIES

CAPITAL IMPROVEMENT PROJECT - STREETS

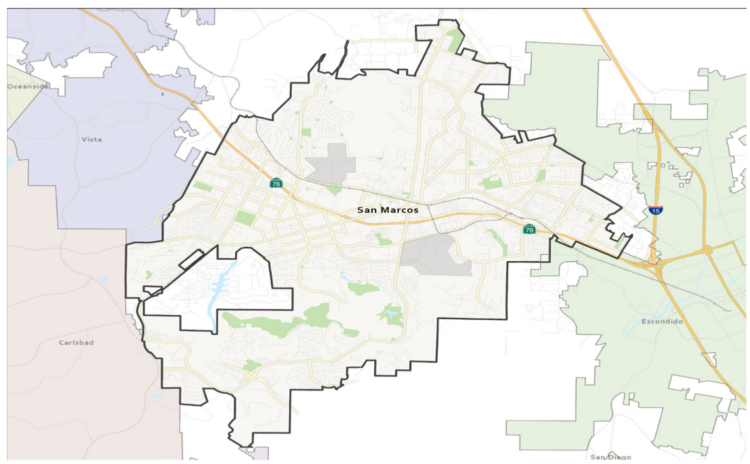
San Marcos Boulevard Multi-Way Project

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

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	$ 470,697	$ -	$ -	$ -	$ -	$ -	$ 470,697
TransNet Smart Growth Grant	$ 3,500,000	$ -	$ -	$ -	$ -	$ -	$ 3,500,000
Totals	**$ 3,970,697**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,970,697**
Total Project Cost							**$ 3,970,697**

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CAPITAL IMPROVEMENT PROJECT - TRAFFIC

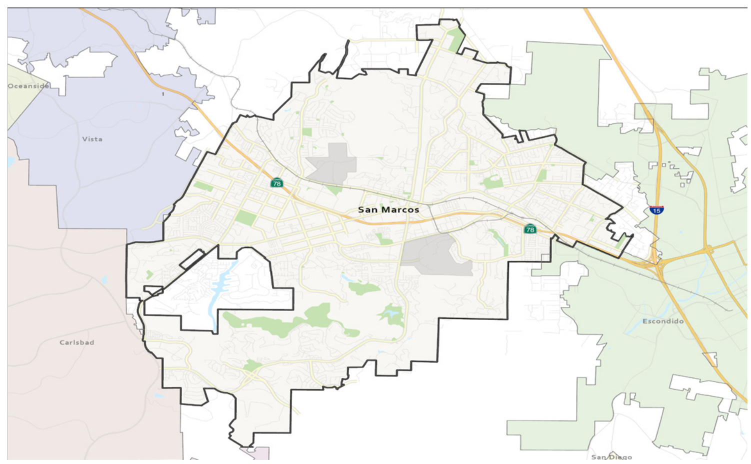
Adaptive Traffic Control System/Citywide Traffic Study

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
TR005	Traffic	Improvement	Summer 2026	Development Services

Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code
FY 2019-20	Construction	$1,026,800	N/A

Project Description:

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



Budget & Expense Summary:

Prior Approved Budget:	$	1,026,800
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	1,026,800
Expended/Encumbered as of June 30, 2026	$	565,127
Available Budget as of June 30, 2026	$	461,673

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
Traffic Safety	$ 487,800	$ -	$ -	$ -	$ -	$ -	$ 487,800
Developer Deposit	$ 89,000	$ -	$ -	$ -	$ -	$ -	$ 89,000
PFF (Cir Streets)	$ 450,000	$ -	$ -	$ -	$ -	$ -	$ 450,000
Totals	**$ 1,026,800**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,026,800**
Total Project Cost							**$ 1,026,800**

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CAPITAL IMPROVEMENT PROJECT - TRAFFIC

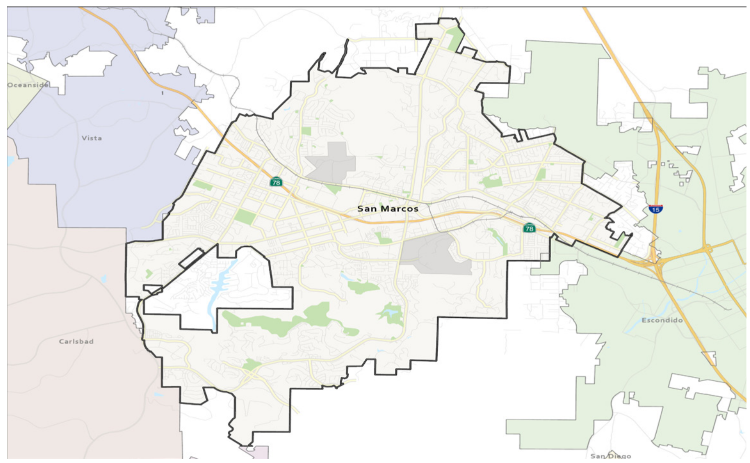
Retroreflective Backplate

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
TR008	Traffic	Improvement	Summer 2026	Development Services

Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code
FY2021-22	Construction	$724,000	N/A

Project Description:

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



Budget & Expense Summary:

Prior Approved Budget:	$	724,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	724,000
Expended/Encumbered as of June 30, 2026	$	597,292
Available Budget as of June 30, 2026	$	126,708

	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
Funding Source Summary							
Other State Grant	$ 724,000	$ -	$ -	$ -	$ -	$ -	$ 724,000
Totals	**$ 724,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 724,000**
Total Project Cost							**$ 724,000**

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CAPITAL IMPROVEMENT PROJECT - TRAFFIC

Linda Vista and Grand Ave Signal

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
TR009	Traffic	Improvement	Summer 2029	Development Services

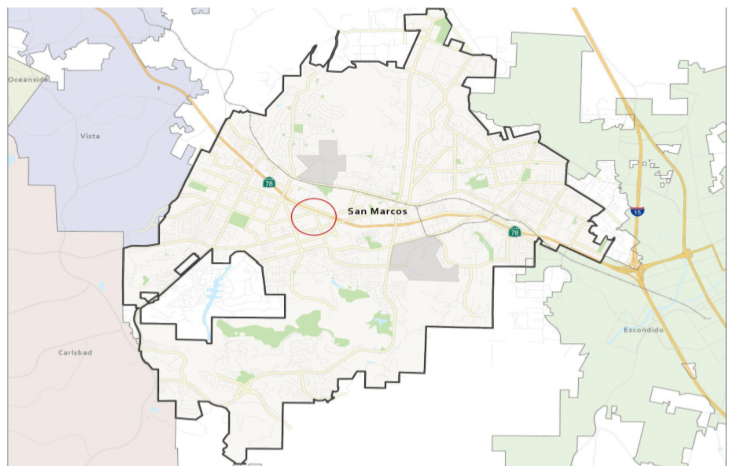
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code
FY 2025-26	Not Started	$1,050,000	N/A

Project Description:

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

Budget & Expense Summary:

Prior Approved Budget:	$	1,050,000
Budget Appropriation Increase/(Decrease):	$	-
FY26-27 Budget:	$	1,050,000
Expended/Encumbered as of June 30, 2026	$	-
Available Budget as of June 30, 2026	$	1,050,000



	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
Funding Source Summary							
Developer Deposit	$ 400,000	$ -	$ 650,000	$ -	$ -	$ -	$ 1,050,000
Totals	**$ 400,000**	**$ -**	**$ 650,000**	**$ -**	**$ -**	**$ -**	**$ 1,050,000**
Total Project Cost							**$ 1,050,000**

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1 Civic Center Drive
San Marcos, CA 92069-2918
(760)744-1050
www.sanmarcosca.gov