

City of
Rancho Santa Margarita, California



Celebrating 25 Years of Cityhood



Adopted Operating Budget
& Capital Improvement Plan

Fiscal Year
2025-2026

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Introduction

Rancho Santa Margarita, California



CITY OF RANCHO SANTA MARGARITA

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June 30, 2025

Honorable Mayor and Members of the City Council:

I am pleased to present the Fiscal Year 2025-26 Adopted Budget for the City of Rancho Santa Margarita. This budget document details the City's anticipated revenues and expenditure plan in accordance with City Council goals and priorities. Providing high-quality programs and services to the community is the primary objective of the policies and expenditure allocations of the Fiscal Year 2025-26 Adopted Budget. The resources allocated through the Capital Improvement Program have been set at a level to ensure continued maintenance and enhancement of the City's critical infrastructure. Overall, this budget demonstrates the City Council's fiscal responsibility and commitment to prudent stewardship of the public treasury.

The Fiscal Year 2025-26 Adopted Budget is comprised of two primary funds, the General Fund and the Capital Improvement Projects Fund. The General Fund, which is the City's main operating fund, is balanced with a structural surplus of \$190,843. Major General Fund revenues are estimated to increase by 2.35 percent. Investment earnings reflect significant growth due to interest rate adjustments by the Federal government to address inflation while sales tax revenues have been held flat compared to the prior year's budget. The City also continues to experience growth in property tax and property tax in-lieu of VLF. This year, the Orange County Assessor's Office based the property tax roll on the maximum allowable Consumer Price Index (CPI) increase of 2.0%.

General Fund

General Fund expenditures are allocated to the regular ongoing operations of the City for services such as public safety, planning and community development, general government, and public works. Building and Safety revenues and expenditures are relatively flat based on the recent fluctuations in permit volume, and the trajectory indicates that volumes will level off at a level slightly lower than in prior peak years. The Bell Tower Regional Community Center continues to offer a full range of recreation classes, programs, and rentals. Program enrollment is experiencing an upward trajectory, and the budget includes funding for additional youth programming options. Approximately 51 percent of the City's General Fund expenditures are allocated toward the law enforcement contract with the Orange County Sheriff's Department (OCSD). Other public safety costs include parking citation services, Animal Control and Crossing Guard Services, which equate to approximately 5.20 percent of the General Fund. The FY 2025-26 OCSD contract is projected to be 5.34% higher than the prior year primarily due to salary and benefit increases stemming from the approved 3-year labor agreement with the County of Orange. The FY 2025-26 reflects a moderate increase in expenditures, especially in the areas of Finance, Human Resources/Risk, Public Safety, and Street Maintenance. The City is also projecting higher revenues, especially in investment earnings; therefore, no notable reductions to the budget were implemented.

Many of the City's other municipal services are contracted out to consulting firms, resulting in a lower-than-average percentage of the budget allocated to personnel costs. In fact, the City employs 24 full-time and 11 part-time employees, accounting for a uniquely low 17 percent of the

Mayor L. Anthony Beall	Mayor Pro Tempore Bradley J. McGirr	Council Member Keri Lynn Baert	Council Member Anne D. Figueroa	Council Member Jerry Holloway	City Manager Jennifer M. Cervantez
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General Fund budget for salary and benefit costs. Additionally, the City of Rancho Santa Margarita continues to maintain a healthy reserve balance with minimal debt service. The City's total reserves, including special revenue funds restricted for specific purposes, are projected to be \$29.5 million at fiscal year-end. The General Fund reserve, including operating, emergency and restricted categories, totals \$27.9 million, which reflects a decrease from the prior year due to stable growth projected for General Fund revenues, offset by a significant use of reserves for specific one-time and planned expenditures. This use of reserves totals \$4,562,317 which includes consulting services toward an Emergency Operations Plan and updated Cost Allocation Plan, estimated litigation costs, the use of remaining SB 1383 grant funds, and a minimal amount toward zoning code updates. It also includes information technology projects including the implementation of a new financial management system and audio-visual equipment at the BTRCC. The reserves are also being used toward the third payment of the 5-Year Unfunded Accrued Liability (UAL) pay-down plan as well as certain CIP projects.

The refinancing of the Certificates of Participation for the Civic Center buildings that was completed in fiscal year 2012-13 continues to yield an annual savings of approximately \$102,000 per year. Debt service accounts for 3.0 percent of the General Fund expenditures. Another source of financial burden for cities is unfunded liabilities for retirement and other post-retirement benefits. The City of Rancho Santa Margarita was one of the first cities in Orange County to implement pension reform in the manner of a second-tier retirement formula and a requirement that all new employees pay the entire employee share of the retirement benefit. As a result, combined with the lower number of employees and the approved five-year Unfunded Accrued Liability pay-down plan, the City's pension liabilities are very low and reflect fiscal responsibility related to future pension costs. Overall, the City's current financial situation is sound with a positive long-term outlook.

Capital Improvement Program

This year's Capital Improvement Program includes a variety of maintenance projects and new initiatives to enhance the visual aesthetics in the community. Twenty projects totaling \$13,025,477 are planned for Fiscal Year 2025-26, an increase of \$3,963,477 from the previous Fiscal Year. A significant number of these projects utilize special revenue funds such as Gas Tax, AQMD, Highway Bridge Program funds, Road Maintenance and Rehabilitation Funds, or Measure M2 funds. Of the \$13,025,477, \$3,977,000, or 31 percent, is funded with Capital Improvement Program funds or General Fund reserves. The use of reserve funds of \$3,977,000 has been appropriated towards various CIP projects. These projects include continued maintenance and traffic calming projects, the Antonio Parkway Gateway Improvement project, the Traffic Signal Enhancement project, Solar Roof Panel Installation at both City Hall and the Bell Tower, Veterans Monument at City Hall, and Civic Center Non-Functional Turf Replacement project. The City anticipates several of these projects to contribute to lower energy usage over a period of time. Other major projects with the CIP budget include road maintenance, the Alicia Parkway Signal Synchronization project, ongoing bridge projects, as well as various improvement projects related to both City Hall and the Bell Tower.

This budget document also serves as a policy document to outline the City Council's desired service levels, programs, priorities and staffing for the City over the coming year. Information related to the City's community profile, demographics, and organizational structure is included to accompany the budgetary policies and priorities, which are a demonstration of the City's commitment to its residents and businesses. In addition, the budget document includes combined and individual fund summary data on estimated revenues, appropriations, transfers, fund balances, and capital projects, organized as operational and budgetary divisions of the various governmental functions. Lastly, detailed Capital Improvement Plan information and appendices

of budgetary policies, procedures and related budgetary presentation items are presented. City staff places a high priority on transparency throughout the budgeting process, and this document is designed to provide the public with accurate accessible information in an easy-to-read format.

In summary, the City staff and I are proud of the thoughtful and thorough work that has gone into the preparation of the Fiscal Year 2025-26 budget, and we appreciate the City Council's careful consideration and adoption of the City's spending plan for the coming year. With this budget, Rancho Santa Margarita is poised to continue the delivery of essential services to residents and businesses in a prudent and fiscally responsible manner that captures the City Council's vision and direction.

Respectfully submitted,



Jennifer M. Cervantez, Ph.D.
City Manager

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CITY OF RANCHO SANTA MARGARITA

CITY COUNCIL

MAYOR	L. ANTHONY BEALL
MAYOR PRO TEM	BRADLEY J. MCGIRR
COUNCIL MEMBER	KERI LYNN BAERT
COUNCIL MEMBER	ANNE D. FIGUEROA
COUNCIL MEMBER	JERRY HOLLOWAY

CITY OFFICIALS

CITY MANAGER/CITY TREASURER.....	JENNIFER M. CERVANTEZ
ASSISTANT CITY MANAGER	CHERYL KUTA
FINANCE DIRECTOR	STEFANIE TURNER
PUBLIC WORKS DIRECTOR/CITY ENGINEER	JEROME PARCO
CITY CLERK	AMY DIAZ
CITY ATTORNEY	GREGORY E. SIMONIAN
CHIEF OF POLICE SERVICES	CPT. DWAYNE CHAPPLE
COMMUNITY SERVICES MANAGER	WENDI REDINGTON

FIRE SERVICES	ORANGE COUNTY FIRE AUTHORITY
LIBRARY SERVICES.....	ORANGE COUNTY PUBLIC LIBRARY SYSTEM

COMMUNITY PROFILE

Date of Incorporation	January 1, 2000
Location	South Orange County, California
Form of Government.....	Council – Manager
Population (1)	46,341
Incorporation Election, November 2, 1999:	
Registered Voters (2)	21,656
Voter Turnout (2)	26.9%
Number of Parcels (3)	16,509
Police	contract with Orange County Sheriff's Department
Fire	One Station; contract with Orange County Fire Authority
Library	One Branch, Orange County Public Library System
Parks:	
County owned and operated	1
Privately owned and operated	21
Schools:	
Elementary Schools	11
Middle Schools	2
High Schools	1
Number of Master Homeowners Associations	7

- (1) - Source: California Department of Finance, Demographic Research Unit 1/1/25
(2) - Source: County of Orange
(3) - Source: Orange County Auditor-Controller

City of Rancho Santa Margarita

Demographic Information Federal Census Data

	Fiscal Year 2020 ⁽²⁾
Population: (1) (2)	47,949
Median Age:	38.5
Number of Households:	17,188
Average Household Size:	2.79
Average Family Size:	3.33
Home-Ownership Rate	71%
Total Workforce	24,812
Race:	
Asian	11.9
Black	1.6
Hispanic	21.5
White	58.2
Other	6.8
Sex:	
Female	51.1
Male	48.9

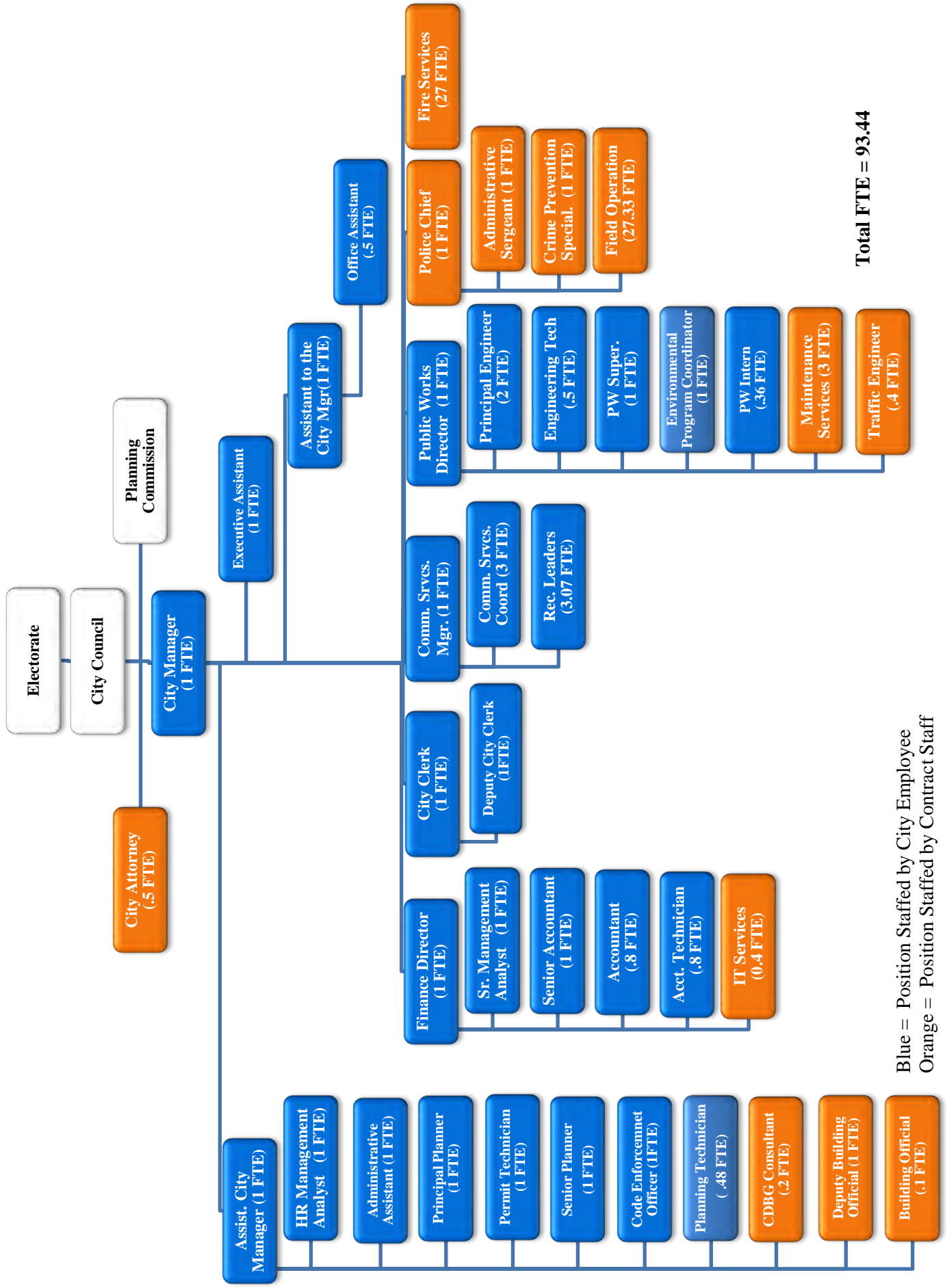
1) As of 4/10/10 census data release. **Estimated population as of 1/1/25 is 46,341** per the California Department of Finance, Demographic Research Unit.

2) The California Department of Finance population estimates incorporate 2020 Census counts as the benchmark. Therefore, the population estimates for 2020, and 2023 published in this report might be noticeably different from the previous year estimates.

As of May 2025, total unemployment was 3.3%

City of Rancho Santa Margarita		FY 2025/26	
City Employees and Contract Staff Summary		Full Time Equivalent Positions	
		City Staff	Contract Staff
<u>City Manager:</u>	City Manager	1.00	
	Executive Assistant	1.00	
	Assistant to the City Manager	1.00	
	Office Assistant	0.50	
<u>City Attorney:</u>	City Attorney		0.50
<u>City Clerk:</u>	City Clerk	1.00	
	Deputy City Clerk	1.00	
<u>Development Services:</u>	Assistant City Manager	1.00	
	HR Management Analyst	1.00	
	Administrative Assistant	1.00	
	Principal Planner	1.00	
	Senior Planner	1.00	
	Permit Technician	1.00	
	Code Enforcement	1.00	
	Planning Technician	0.48	
	Building Official		0.10
	Deputy Building Official		1.00
	CDBG Consultant		0.20
<u>Finance:</u>	Finance Director	1.00	
	Senior Management Analyst	1.00	
	Senior Accountant	1.00	
	Accountant	0.80	
	Accounting Technician	0.80	
	IT Services		0.40
<u>Community Services:</u>	Community Services Manager	1.00	
	Community Services Coordinator	3.00	
	Recreation Leaders	3.07	
<u>Police Services:</u>	Police Chief		1.00
	Administrative Sergeant		1.00
	Crime Prevention Specialist		1.00
	Field Operations		27.33
<u>Public Works:</u>	Public Works Director	1.00	
	Assistant City Engineer	1.00	
	Principal Engineer	1.00	
	Public Works Superintendent	1.00	
	Environmental Program Coordinator	1.00	
	Engineering Technician	0.50	
	Public Works Intern	0.36	
	Traffic Engineer		0.40
	Maintenance Services		3.00
<u>Fire Services:</u>	Field Operations		27.00
TOTAL		30.51	62.93

City of Rancho Santa Margarita
ORGANIZATION CHART BY CITY EMPLOYEES & CONTRACT STAFF
as of Fiscal Year 2025-2026



Blue = Position Staffed by City Employee
Orange = Position Staffed by Contract Staff

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Budget Summaries

Rancho Santa Margarita, California

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City of Rancho Santa Margarita
Schedule of Fund Balance - All Funds

Description	Fund Balance 06/30/21	Revenues & Interfund Transfers	Expenditures & Interfund Transfers	Fund Balance 06/30/22	Revenues & Interfund Transfers	Expenditures & Interfund Transfers	Fund Balance 06/30/23
General Fund - 100	23,888,389	22,330,590	18,869,455	27,349,524	22,887,694	20,188,884	30,048,334
Special Revenue Funds:							
Gas Tax - 210	387,972	1,132,847	1,138,607	382,212	1,233,379	1,203,279	412,312
Measure M - 212	349,241	926,435	576,762	698,914	995,564	964,109	730,369
Air Quality Improvement - 214	162,294	60,406	875	221,825	67,634	62,557	226,902
Traffic Congestion Relief - 218	5,698	19	5,717	-	-	-	-
Local Park Trust Fund - 220	1,045,997	(1,301)	1,006,654	38,042	14,157	-	52,199
Supplemental Law Enforce - 222	240,218	159,394	129,342	270,270	172,210	135,503	306,977
PEG Fees - 224	679,237	(4,201)	51,806	623,230	13,899	38,158	597,971
RMRA - 226	1,372,083	958,425	588,378	1,742,130	1,125,885	1,784,223	1,083,792
CARES - 228	-	-	-	-	-	-	-
ARPA - 230	-	1,451,335	1,451,335	-	1,095,244	1,095,244	-
Subtotal-Special Revenue Funds	4,242,740	4,683,359	4,949,476	3,976,623	4,717,972	5,283,073	3,410,522
Capital Projects Fund - 410	(463,948)	3,482,339	3,019,254	(863)	4,304,779	4,130,370	173,546
<u>RSM DEBT SERVICE</u>							
RSM PFA Debt Svc. Fund - 530	779	731,661	732,438	2	727,738	727,537	203
GRAND TOTAL - ALL FUNDS	27,667,960	31,227,949	27,570,623	31,325,286	32,638,183	30,329,864	33,632,604

City of Rancho Santa Margarita
Schedule of Fund Balance - All Funds

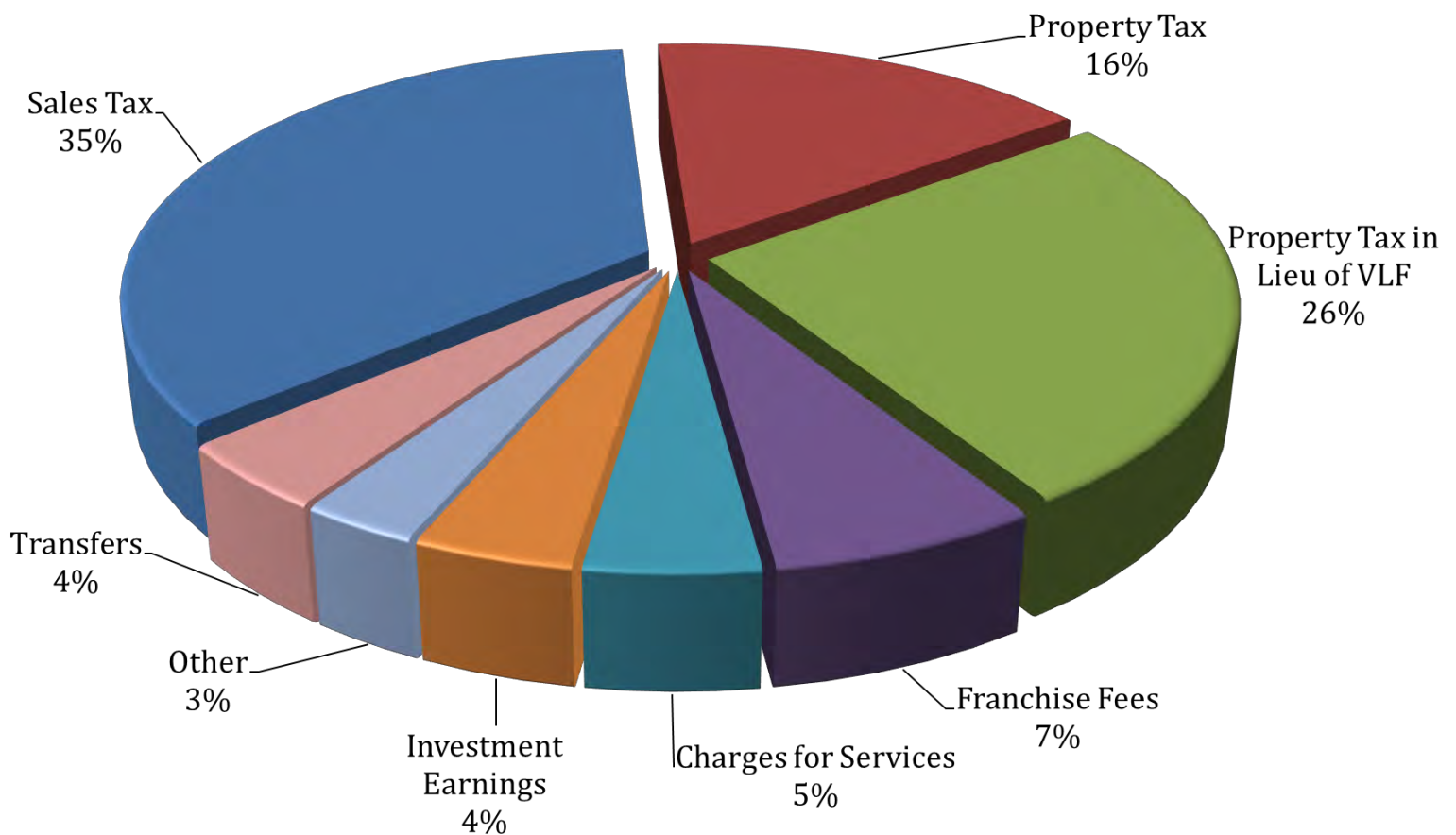
Revenues & Interfund Transfers	Expenditures & Interfund Transfers	Fund Balance 06/30/24	Estimated Revenues & Interfund Transfers	Estimated Expenditures & Interfund Transfers	Estimated Fund Balance 06/30/25	Projected Revenues & Interfund Transfers	Projected Expenditures & Interfund Transfers	Projected Fund Balance 06/30/26
25,826,283	21,852,221	34,022,396	23,909,568	25,693,173	32,238,791	24,304,363	28,675,837	27,867,317
1,352,884	692,382	1,072,814	1,523,152	1,066,912	1,529,054	1,383,645	2,791,781	120,918
1,022,766	676,491	1,076,644	1,011,211	1,315,151	772,704	1,020,532	1,682,073	111,163
74,735	16,166	285,471	75,356	10,000	350,827	68,070	365,500	53,397
-	-	-	-	-	-	-	-	-
2,511	-	54,710	2,350	-	57,060	900	-	57,960
203,516	152,769	357,724	208,557	172,920	393,361	208,013	217,384	383,990
28,194	48,513	578,652	20,069	19,392	579,329	19,109	74,515	523,923
1,312,267	1,432,266	963,793	1,272,000	1,615,000	620,793	1,282,989	1,780,000	123,782
-	-	-	-	-	-	-	-	-
2,054,327	2,054,327	-	-	-	-	-	-	-
6,051,200	5,072,914	4,389,808	4,112,695	4,199,375	4,303,128	3,983,258	6,911,253	1,375,133
2,700,859	2,674,984	199,421	5,293,900	5,253,900	239,421	13,025,477	13,025,477	239,421
728,248	726,937	1,514	726,759	725,538	2,735	728,238	728,238	2,735
35,306,590	30,327,056	38,613,139	34,042,922	35,871,986	36,784,075	42,041,336	49,340,805	29,484,606

City of Rancho Santa Margarita

Summary of Operating Budgeted Revenues

General Fund

Fiscal Year 2025-2026



City of Rancho Santa Margarita
Revenue Summary - All Funds

	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25----- AMENDED BUDGET	YEAR-END ESTIMATE	FY 2025/26 ADOPTED BUDGET
<u>GENERAL FUND</u>						
100 GENERAL FUND	<u>22,330,590</u>	<u>22,887,694</u>	<u>25,826,283</u>	<u>23,745,483</u>	<u>23,909,568</u>	<u>24,304,363</u>
<u>SPECIAL REVENUE FUNDS</u>						
210 GAS TAX	1,132,847	1,233,379	1,352,884	1,415,372	1,523,152	1,383,645
212 MEASURE M	926,435	995,564	1,022,766	1,080,599	1,011,211	1,020,532
214 AIR QUALITY IMPROVEMENT	60,406	67,634	74,735	67,013	75,356	68,070
218 TRAFFIC CONGESTION RELIEF	19	-	-	-	-	-
220 LOCAL PARK TRUST	(1,301)	14,157	2,511	1,402	2,350	900
222 SUPPLEMENTAL LAW ENFORCEMENT	159,394	172,210	203,516	191,744	208,557	208,013
224 PEG FEE	(4,201)	13,899	28,194	15,615	20,069	19,109
226 ROAD MAINTENANC & REHABILITATION	958,425	1,125,885	1,312,267	1,224,301	1,272,000	1,282,989
230 AMERICAN RESCUE PLAN	1,451,335	1,095,244	2,054,327	-	-	-
SUBTOTAL						
ALL SPECIAL REVENUE FUNDS	<u>4,683,359</u>	<u>4,717,972</u>	<u>6,051,200</u>	<u>3,996,046</u>	<u>4,112,695</u>	<u>3,983,258</u>
<u>CAPITAL PROJECTS FUND</u>						
410 CAPITAL PROJECTS FUND	<u>3,482,339</u>	<u>4,304,779</u>	<u>2,700,859</u>	<u>9,062,000</u>	<u>5,253,900</u>	<u>13,025,477</u>
<u>RSM DEBT SERVICE FUND</u>						
530 RSM PFA DEBT SERVICE FUND	<u>731,661</u>	<u>727,738</u>	<u>728,248</u>	<u>725,538</u>	<u>726,759</u>	<u>728,238</u>
SUBTOTAL						
ALL FUND TYPES	<u>31,227,949</u>	<u>32,638,183</u>	<u>35,306,590</u>	<u>37,529,067</u>	<u>34,002,922</u>	<u>42,041,336</u>
LESS INTERFUND TRANSFERS	<u>5,296,675</u>	<u>5,791,308</u>	<u>5,735,448</u>	<u>10,321,743</u>	<u>6,637,395</u>	<u>10,928,592</u>
GRAND TOTAL - ALL FUND TYPES	<u><u>25,931,274</u></u>	<u><u>26,846,875</u></u>	<u><u>29,571,142</u></u>	<u><u>27,207,324</u></u>	<u><u>27,365,527</u></u>	<u><u>31,112,744</u></u>

City of Rancho Santa Margarita
Revenues - Detail of All Funds

		-----FY 2024/25-----					FY 2025/26
		FY 2021/22	FY 2022/23	FY 2023/24	AMENDED	YEAR-END	ADOPTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
100	<u>GENERAL FUND</u>						
400.000	Property Tax	2,886,990	3,107,576	3,209,253	3,275,382	3,300,195	3,451,335
402.000	Property Tax in Lieu of VLF	5,260,973	5,550,405	5,814,134	6,021,699	6,088,838	6,341,525
410.000	Sales Tax	8,498,568	8,374,788	8,483,197	8,579,086	8,342,419	8,590,538
411.000	Real Property Transfer Tax	491,610	294,734	269,620	250,000	273,513	275,000
415.001	Franchise Fees - Cable TV	555,897	487,476	430,074	425,000	402,417	400,000
415.002	Franchise Fees - Gas	84,504	116,292	170,525	172,231	172,231	108,761
415.003	Franchise Fees - Electricity	449,829	564,275	572,853	584,310	599,565	601,839
415.004	Franchise Fees - Refuse Collection	353,484	404,328	418,687	426,017	422,653	436,600
420.001	Motor Vehicle License Fee	55,664	49,148	59,227	62,188	62,188	65,298
421.006	State Mandated Cost Reimburse	19	12,532	74,604	33,888	33,767	40,468
425.001	Beverage Container Recycling Grant	12,234	12,099	7,248	13,000	13,000	11,872
425.003	AB933 - Recycling Grant	157,681	155,580	156,482	168,260	160,899	166,209
425.004	Solid Waste Diversion Permits	62,196	74,184	53,098	47,500	42,500	47,500
425.007	Waste Disposal Agreement Revenue	77,214	82,736	90,375	91,216	95,000	97,000
426.002	Senior Mobility Grant	35,826	38,739	38,609	58,991	55,778	53,981
430.001	Building Permit Fees	564,544	634,067	658,654	510,400	526,324	510,400
430.003	CASP Program Revenue	-	(8,670)	216	5,700	5,901	5,700
430.004	SMIP Fees	-	244	165	-	-	-
430.005	Zoning PC	40,802	32,500	30,125	28,000	34,884	29,400
430.006	Permit Imaging	12,571	13,600	12,721	10,000	11,669	10,000
431.001	Building-Plan Check Fees	123,047	131,788	60,995	75,000	78,175	75,000
435.001	Site Development Permits/Fees	6,768	-	3,440	1,500	1,156	1,500
435.002	Site Development Permits/Deposits	29,133	29,486	31,174	25,000	25,000	26,250
435.003	Massage Establishment Permit	3,574	5,339	5,973	5,000	5,000	6,076
437.001	Planning - Plan Check Fees	9,916	8,814	10,845	10,000	9,642	10,000
438.001	Other Planning Revenues	8,324	8,082	6,913	3,000	5,593	4,500
439.001	Code Enforcement Revenue	125	-	-	-	-	-
440.001	Engineering Permits	52,837	54,502	24,986	55,000	35,036	45,000
441.001	Mapping-Engineer/Other Eng. Rev.	2,058	-	-	-	-	-
442.002	Temporary Parking Permits	30	-	-	-	-	-
443.006	Local Early Action Planning grant (LEAP)	27,361	80,130	42,500	-	-	-
443.007	SB2 / PLHA Grant Funding	33,632	37,212	43,823	40,500	40,500	71,060
443.009	CalRecycle Grant (SB 1383)	68,934	-	129,967	96,712	-	-
443.010	Cal/APP Grant	-	-	26,000	14,000	14,000	-
443.011	CalOES Grant	-	-	1,102	43,500	43,500	-
443.012	EECBG Grant	-	-	-	76,570	76,570	-
450.001	Court Fines	94,534	90,322	178,560	139,000	106,068	125,000
451.001	Parking Citation Revenue	103,678	77,776	106,142	115,000	108,353	110,000
451.002	Parking Citation - DMV	13,190	13,382	12,515	12,000	15,292	16,000
451.004	Miscellaneous Police Grants/Revenue	-	13,524	8,033	8,000	8,000	4,880
455.000	Passport Revenue	28,665	50,205	42,490	50,000	44,003	50,000
460.401	Sponsorship Revenue	8,000	20,000	39,332	35,000	35,800	35,000
465.001	BTRCC Program Revenue	61,320	151,394	162,285	173,000	175,777	182,000
465.002	BTRCC Rental Revenue	55,757	109,617	108,559	105,000	110,240	110,000
465.003	BTRCC Revenue - Misc.	-	-	-	-	-	-
470.001	Investment Earnings	(197,972)	523,275	1,400,361	801,576	1,280,238	1,017,022
480.001	Other Revenue	29,283	46,103	7,267	15,000	31,887	15,000
485.014	CDBG Grant	74,831	68,408	57,316	92,840	92,840	94,795
485.024	CDBG-CV Grant	111,922	162,023	1,106	5,200	5,200	4,000
490.210	Transfer from Gas Tax Fund	214,759	239,709	266,122	428,107	399,206	490,781
490.212	Transfer from Measure M	439,273	469,970	462,106	557,110	518,751	567,073
490.230	Transfer from ARPA Fund	1,327,005	500,000	2,036,504	-	-	-
TOTAL GENERAL FUND		22,330,590	22,887,694	25,826,283	23,745,483	23,909,568	24,304,363
	<u>SPECIAL REVENUE FUNDS</u>						
210	<u>GAS TAX FUND:</u>						
422.001	Gas Tax 2105 (Prop. 111)	266,023	274,668	291,718	315,812	338,636	311,765
422.002	Gas Tax 2106	169,678	177,550	191,169	205,964	220,850	203,325
422.003	Gas Tax 2107	317,749	374,096	394,649	411,928	441,700	406,651
422.004	Gas Tax 2107.5	6,000	6,000	6,000	6,000	6,000	6,000
422.006	Gas Tax 2103	373,340	389,423	445,976	439,390	471,146	433,761
470.001	Interest Income	57	11,642	23,372	36,278	44,820	22,143
TOTAL GAS TAX FUND		1,132,847	1,233,379	1,352,884	1,415,372	1,523,152	1,383,645
212	<u>MEASURE M FUND:</u>						
423.015	Measure M (Local Turnback)	930,570	977,506	983,669	1,056,102	964,242	1,000,412
470.001	Interest Income	(4,135)	18,058	39,097	24,497	46,969	20,120
TOTAL MEASURE M FUND		926,435	995,564	1,022,766	1,080,599	1,011,211	1,020,532
214	<u>AIR QUALITY IMPROVEMENT FUND:</u>						
424.001	AQMD (AB 2766)	61,969	62,411	63,310	60,000	62,979	62,000
470.001	Interest Income	(1,563)	5,223	11,425	7,013	12,377	6,070
TOTAL AQMD FUND		60,406	67,634	74,735	67,013	75,356	68,070
218	<u>TRAFFIC CONGESTION RELIEF FUND:</u>						
427.001	TCRF Funds	-	-	-	-	-	-
470.001	Interest Income	19	-	-	-	-	-
TOTAL TCRF FUND		19	-	-	-	-	-

City of Rancho Santa Margarita
Revenues - Detail of All Funds

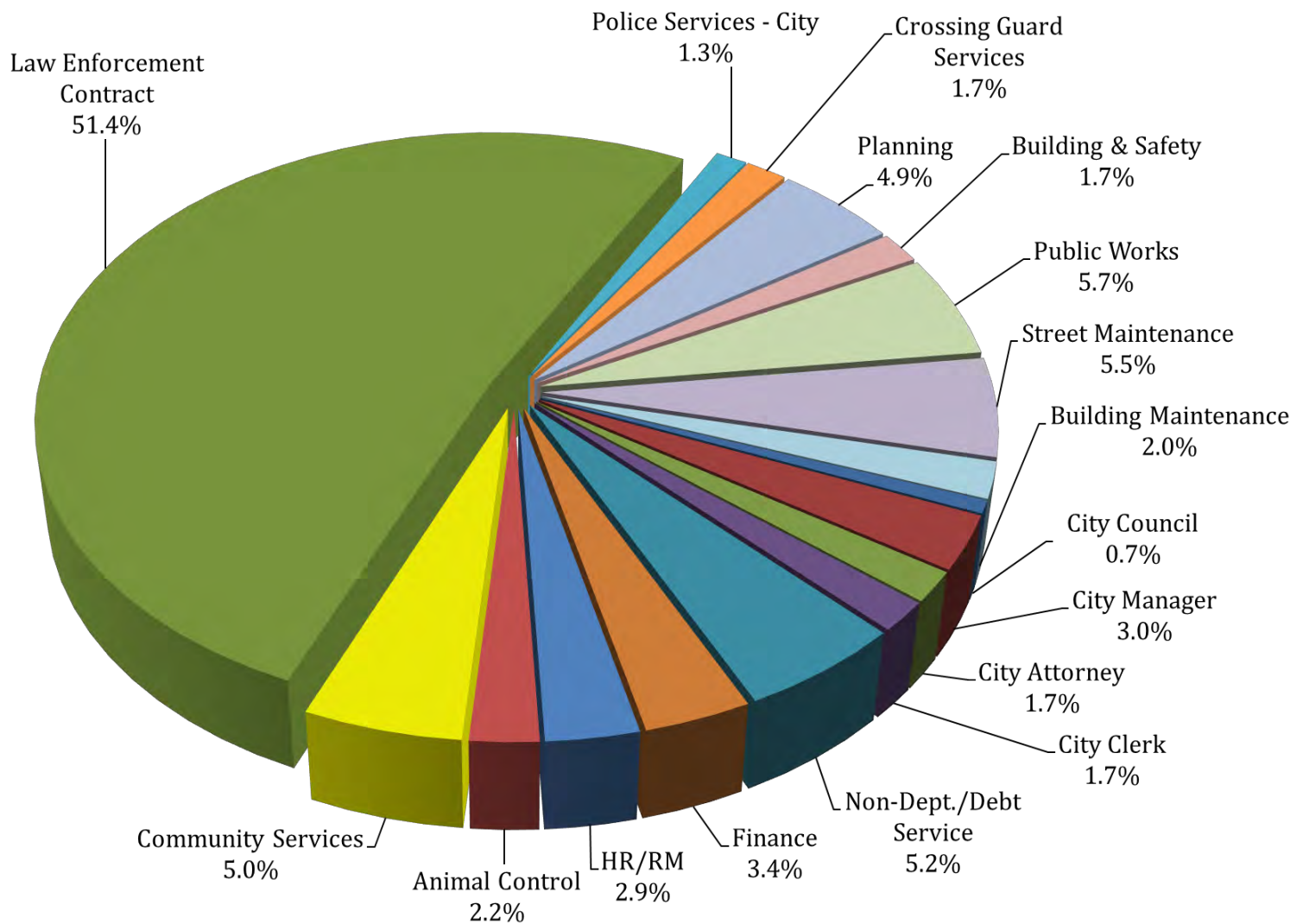
		FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----	FY 2025/26
		ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
					YEAR-END ESTIMATE	
220	LOCAL PARK TRUST FUND:					
470.001	Interest Income	(1,301)	14,157	2,511	1,402	900
	TOTAL LOCAL PARK TRUST FUND	(1,301)	14,157	2,511	1,402	900
222	SUPPLEMENTAL LAW ENFORCEMENT:					
429.000	Supplemental Law Enforcement	161,285	165,271	186,159	182,113	195,200
470.001	Interest Income	(1,891)	6,939	17,357	9,631	12,813
	TOTAL SUPPL. ENFORCEMENT	159,394	172,210	203,516	191,744	208,013
224	PEG FEE FUND:					
470.001	Interest Income	(4,201)	13,899	28,194	15,615	19,109
	TOTAL PEG FEE FUND	(4,201)	13,899	28,194	15,615	19,109
226	ROAD MAINTENANCE & REHABILITATION					
423.017	RMRA - Section 2032	969,297	1,070,102	1,237,374	1,185,311	1,257,136
470.001	Interest Income	(10,872)	55,783	74,893	38,990	25,853
	TOTAL RMRA FUND	958,425	1,125,885	1,312,267	1,224,301	1,282,989
230	AMERICAN RESCUE PLAN (ARP)					
443.008	ARPA Funds	1,451,335	1,095,244	2,054,327	-	-
	TOTAL AMERICAN RESCUE PLAN FUND	1,451,335	1,095,244	2,054,327	-	-
	SUBTOTAL - ALL SPECIAL REVENUE	4,683,359	4,717,972	6,051,200	3,996,046	3,983,258
410	<u>CAPITAL PROJECTS FUND</u>					
490.100	Transfer from General Fund	292,668	366,476	526,185	3,336,000	3,977,000
490.210	Transfer from Gas Tax Fund	550,046	555,718	37,158	1,556,988	1,905,000
490.212	Transfer from Measure M Fund	137,489	494,139	214,385	1,225,000	1,115,000
490.214	Transfer from Air Quality Improve.	875	62,557	16,166	453,000	365,500
490.218	Transfer from TCRF Fund	5,716	-	-	-	-
490.220	Transfer from Local Park Trust Fund	1,006,654	-	-	55,000	-
490.226	Transfer from RMRA Fund	588,378	1,784,223	1,432,266	1,985,000	1,780,000
490.230	Transfer from ARPA Fund	2,155	591,569	17,823	-	-
423.013	HBP (SMP Westbound)	764,996	37,070	36,812	53,000	32,000
423.020	HBP (SMP Eastbound)	-	8,656	31,328	157,000	62,000
423.021	HBP (Antonio Bridge)	-	8,580	25,272	66,000	31,000
423.022	CRRSAA Grant	-	-	200,000	-	-
485.014	CDBG Grant	143,184	201,951	127,152	135,012	151,477
485.023	Project P TSSP	-	-	-	-	341,500
423.018	State Capita Park (Prop. 68)	-	207,778	-	-	-
423.019	CIRA Grant	-	-	13,820	40,000	40,000
470.001	Interest Income	(9,822)	(13,938)	22,492	-	-
	SUBTOTAL - CAPITAL PROJECTS	3,482,339	4,304,779	2,700,859	9,062,000	13,025,477
	<u>RSM DEBT SERVICE FUND</u>					
530	RSM PFA DEBT SERVICE FUND:					
470.001	Interest Income	4	791	1,515	-	1,221
490.100	Transfer from General Fund	731,657	726,947	726,733	725,538	728,238
	TOTAL RSM PFA DEBT SERVICE	731,661	727,738	728,248	725,538	728,238
	SUBTOTAL - ALL FUND TYPES	31,227,949	32,638,183	35,306,590	37,529,067	42,041,336
	LESS: INTERFUND TRANSFERS	5,296,675	5,791,308	5,735,448	10,321,743	10,928,592
	GRAND TOTAL - ALL FUND TYPES	25,931,274	26,846,875	29,571,142	27,207,324	31,112,744

City of Rancho Santa Margarita

Summary of Operating Budgeted Expenditures

General Fund

Fiscal Year 2025-2026



City of Rancho Santa Margarita
Appropriations Summary - All Funds

	FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----	FY 2025/26	
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	YEAR-END ESTIMATE	ADOPTED BUDGET
<u>GENERAL FUND</u>						
City Council	153,877	145,390	163,575	168,886	169,623	171,661
City Manager	609,194	666,144	696,078	744,274	752,681	728,172
City Attorney	253,420	261,216	319,469	410,000	450,535	474,000
City Clerk	310,171	379,208	414,763	437,640	457,657	408,263
Non-Departmental	379,342	395,721	564,378	708,808	660,337	953,407
Finance	604,099	660,476	741,299	786,550	775,070	821,573
Human Resources/Risk Management	454,252	460,055	485,664	617,702	624,106	713,889
Police Services	9,994,082	10,422,082	11,184,851	12,348,859	12,378,399	13,039,944
Animal Control	331,081	400,331	409,987	471,483	484,256	527,157
Planning	1,103,684	1,164,613	1,104,222	1,276,210	1,236,024	1,198,356
Building	464,482	502,595	497,854	410,828	439,792	418,387
Public Works	1,017,988	1,067,147	1,337,397	1,589,537	1,390,804	1,485,316
Street Maintenance	971,515	1,006,967	1,048,277	1,286,774	1,238,603	1,333,211
Building Maintenance	391,802	479,618	489,943	458,970	483,846	487,705
Community Services	806,140	1,083,898	1,141,546	1,252,280	1,139,902	1,209,558
Transfer to Capital Projects Fund	292,668	366,476	526,185	2,766,000	2,286,000	3,977,000
Transfer to RSM PFA Debt Service Fund	731,657	726,947	726,733	725,538	725,538	728,238
TOTAL GENERAL FUND	18,869,454	20,188,884	21,852,221	26,460,339	25,693,173	28,675,837
<u>SPECIAL REVENUE FUNDS</u>						
GAS TAX						
Street Lighting	373,803	407,852	389,102	396,000	381,206	396,000
Transfer to General Fund	214,759	239,709	399,206	428,107	399,206	490,781
Transfer to RMRA Fund	-	-	-	-	-	-
Transfer to Capital Projects Fund	550,046	555,718	(95,926)	1,556,988	286,500	1,905,000
MEASURE M						
Transfer to General Fund	439,273	469,970	462,106	557,110	518,751	567,073
Transfer to Capital Projects Fund	137,489	494,139	214,385	1,225,000	796,400	1,115,000
AIR QUALITY IMPROVEMENT						
Transfer to General Fund	-	-	-	-	-	-
Transfer to Capital Projects Fund	875	62,557	16,166	321,000	10,000	365,500
TRAFFIC CONGESTION RELIEF						
Transfer to Capital Projects Fund	5,716	-	-	-	-	-
LOCAL PARK TRUST						
Transfer to Capital Projects Fund	1,006,654	-	-	55,000	-	-
SUPPLEMENTAL LAW ENFORCE	129,342	135,503	152,769	160,572	172,920	217,384
PEG FEE	51,806	38,158	48,513	77,187	19,392	74,515
ROAD MAINTENANCE & REHABILITATION						
Transfer to Capital Projects Fund	588,378	1,784,223	1,432,266	1,985,000	1,615,000	1,780,000
AMERICAN RESCUE PLAN FUND						
ARPA grant expenditures	122,175	3,675	-	-	-	-
Transfer to General Fund	1,327,005	500,000	2,036,504	-	-	-
Transfer to Capital Projects Fund	2,155	591,569	17,823	-	-	-
TOTAL SPECIAL REVENUE FUNDS	4,949,476	5,283,073	5,072,914	6,761,964	4,199,375	6,911,253
<u>CAPITAL PROJECTS FUND</u>						
Capital Outlay	3,019,254	4,130,370	2,674,984	9,062,000	5,253,900	13,025,477
TOTAL CAPITAL PROJECT FUND	3,019,254	4,130,370	2,674,984	9,062,000	5,253,900	13,025,477
<u>RSM DEBT SERVICE FUNDS</u>						
RSM PFA DEBT SERVICE FUND	732,438	727,537	726,937	725,538	725,538	728,238
TOTAL RSM DEBT SRVC. FUNDS	732,438	727,537	726,937	725,538	725,538	728,238
SUBTOTAL - ALL FUND TYPES	27,570,622	30,329,864	30,327,056	43,009,841	35,871,986	49,340,805
LESS INTERFUND TRANSFERS	5,296,675	5,791,308	5,735,448	9,619,743	6,637,395	10,928,592
GRAND TOTAL - ALL FUND TYPES	22,273,947	24,538,556	24,591,608	33,390,098	29,234,591	38,412,213

Fund Expense Summary
GENERAL FUND

DESCRIPTION	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25-----		FY 2025/26 ADOPTED BUDGET
				AMENDED BUDGET	YEAR END ESTIMATE	
City Council	153,877	145,390	163,575	168,886	169,623	171,661
City Manager	609,194	666,144	696,078	744,274	752,681	728,172
City Attorney	253,420	261,216	319,469	410,000	450,535	474,000
City Clerk	310,171	379,208	414,763	437,640	457,657	408,263
Non-Departmental	379,342	395,721	564,378	708,808	660,337	953,407
Finance	604,099	660,476	741,299	786,550	775,070	821,573
Human Resources/Risk Management	454,252	460,055	485,664	617,702	624,106	713,889
Police Services	9,994,082	10,422,082	11,184,851	12,348,859	12,378,399	13,039,944
Animal Control	331,081	400,331	409,987	471,483	484,256	527,157
Planning	1,103,684	1,164,613	1,104,222	1,276,210	1,236,024	1,198,356
Building	464,482	502,595	497,854	410,828	439,792	418,387
Public Works	1,017,988	1,067,147	1,337,397	1,589,537	1,390,804	1,485,316
Street Maintenance	971,515	1,006,967	1,048,277	1,286,774	1,238,603	1,333,211
Building Maintenance	391,802	479,618	489,943	458,970	483,846	487,705
Community Services	806,140	1,083,898	1,141,546	1,252,280	1,139,902	1,209,558
Transfer to Capital Projects Fund	292,668	366,476	526,185	2,766,000	2,286,000	3,977,000
Transfer to RSM PFA Debt Service Fund	731,657	726,947	726,733	725,538	725,538	728,238
TOTAL GENERAL FUND	18,869,454	20,188,884	21,852,221	26,460,339	25,693,173	28,675,837

Fund Expense Summary
GAS TAX FUND

DESCRIPTION	FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----		FY 2025/26
	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	YEAR END ESTIMATE	ADOPTED BUDGET
GAS TAX - Street Lighting	373,803	407,852	389,102	396,000	381,206	396,000
Transfers to General Fund						
Public Works	110,854	131,051	150,907	169,400	148,310	195,600
Street Maintenance	103,905	108,658	115,214	258,707	250,896	295,181
Transfers to Capital Projects Fund						
Slurry Seal Program	-	214,998		530,000	5,000	190,000
Residential Overlay	136,328	-	-	-	-	-
Antonio Parkway Gateway Improvements	-	-	-	500,000	-	550,000
Melinda Road Median Improvements	138,880	-	-	-	-	-
Plano Trabuco Median Landscape Renovation	175,041	-	-	-	-	-
SMP Bridge Hinge Repair (Westbound)	11,790	4,881	4,899	7,000	4,500	5,000
SMP Bridge (Eastbound) Design	-	2,255	4,069	20,000	8,000	340,000
Antonio Parkway Bridge	-	2,274	2,697	9,000	4,000	95,000
Annual Concrete Repair	77,699	129,785	629	142,000	100,000	75,000
ADA Curb Ramp Installation	-	201,525	24,865	48,988	15,000	-
Plano Trabuco Catch Basin / Sidewalk Repair Proj.	10,308	-	-	-	-	-
Alicia Parkway Pavement Rehabilitation	-	-	-	300,000	150,000	-
Santa Margarita Parkway Pavement Rehab	-	-	-	-	-	250,000
Los Alisos Pavement Rehabilitation	-	-	-	-	-	400,000
TOTAL GAS TAX FUND	<u>1,138,608</u>	<u>1,203,279</u>	<u>692,382</u>	<u>2,381,095</u>	<u>1,066,912</u>	<u>2,791,781</u>

Fund Expense Summary
MEASURE M FUND

DESCRIPTION	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25-----		FY 2025/26 ADOPTED BUDGET
				AMENDED BUDGET	YEAR END ESTIMATE	
MEASURE M						
Transfers to General Fund						
Street Maintenance	439,273	469,970	462,106	557,110	518,751	567,073
Transfers to Capital Projects Fund						
Slurry Seal Program	-	-	-	-	-	675,000
Antonio Pkwy. Slurry Seal	-	280,000	-	-	-	-
Residential Overlay	-	-	-	400,000	400,000	-
Antonio Pkwy. Gateway Improvements	20,131	70,262	19,411	630,000	250,000	280,000
Traffic Signal Enhancements	107,155	98,720	105,973	145,000	120,000	105,000
Traffic Signal System Maintenance	10,203	45,157	38,795	50,000	20,000	55,000
Melinda/SMP Additional Left Turn Lane	-	-	17,886	-	-	-
Civic Center Midblock Crossing Flashing Sign	-	-	32,320	-	6,400	-
TOTAL MEASURE M FUND	<u>576,762</u>	<u>964,109</u>	<u>676,491</u>	<u>1,782,110</u>	<u>1,315,151</u>	<u>1,682,073</u>

Fund Expense Summary
AIR QUALITY IMPROVEMENT FUND

DESCRIPTION	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25-----		FY 2025/26 ADOPTED BUDGET
				AMENDED BUDGET	YEAR END ESTIMATE	
AIR QUALITY IMPROVEMENT						
Transfers to Capital Projects Fund						
Los Alisos/Melinda Signal Equip. Upgrade	-	57,780	720	-	-	-
SMP Signal Sync Project	875	4,777	15,446	288,000	10,000	280,000
Antonio Pkwy Signal Sync Project	-	-	-	33,000	-	85,500
TOTAL AIR QUALITY IMPROVEMENT	875	62,557	16,166	321,000	10,000	365,500

Fund Expense Summary
TRAFFIC CONGESTION RELIEF FUND

DESCRIPTION	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25-----		FY 2025/26 ADOPTED BUDGET
				AMENDED BUDGET	YEAR END ESTIMATE	
TRAFFIC CONGESTION RELIEF						
Transfers to Capital Projects Fund						
Storm Drain System/Study	-	-	-	-	-	-
Traffic Signal System Maintenance	5,716	-	-	-	-	-
TOTAL TRAFFIC CONGESTION RELIEF	5,716	-	-	-	-	-

Fund Expense Summary
LOCAL PARK TRUST FUND

DESCRIPTION	FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----		FY 2025/26
	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	YEAR END ESTIMATE	ADOPTED BUDGET
LOCAL PARK TRUST						
Transfers to Capital Projects Fund						
Skate Park Renovations	-	-	-	-	-	-
Splash Pad at Central Park	1,006,654	-	-	55,000	-	-
Veterans Monument at City Hall	-	-	-	-	-	-
TOTAL LOCAL PARK TRUST	1,006,654	-	-	55,000	-	-

Fund Expense Summary
SUPPLEMENTAL LAW ENFORCEMENT FUND

DESCRIPTION	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25-----		FY 2025/26
				AMENDED BUDGET	YEAR END ESTIMATE	ADOPTED BUDGET
SUPPLEMENTAL LAW ENFORCEMENT Additional Police Services	129,342	135,503	152,769	160,572	172,920	217,384
TOTAL SUPPLEMENTAL LAW	<u>129,342</u>	<u>135,503</u>	<u>152,769</u>	<u>160,572</u>	<u>172,920</u>	<u>217,384</u>

Fund Expense Summary
PEG FEE FUND

DESCRIPTION	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25-----		FY 2025/26 ADOPTED BUDGET
				AMENDED BUDGET	YEAR END ESTIMATE	
PEG FEE						
Public Education Grant Expenditures	51,806	38,158	48,513	77,187	19,392	74,515
TOTAL PEG FEE	51,806	38,158	48,513	77,187	19,392	74,515

Fund Expense Summary
ROAD MAINTENANCE & REHABILITATION

DESCRIPTION	FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----		FY 2025/26
	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	YEAR END ESTIMATE	ADOPTED BUDGET
ROAD MAINTENANCE & REHABILITATION						
Transfers to Capital Projects Fund						
Annual Residential Overlay	-	859,558	951,185	500,000	330,000	-
Annual Slurry Seal	571,046	-	320,934	-	-	160,000
Antonio Pkwy. Slurry Seal	-	-	160,147	-	-	-
Avenida de Las Flores Slurry Seal	-	-	-	-	-	-
Arroyo Vista Pavement Rehabilitation	14,832	492,172	-	-	-	-
Antonio Pkwy. Pavement Rehabilitation	-	3,423	-	-	-	-
Antonio Pkwy. Overlay (Alas de Paz to SMP)	2,500	429,069	-	-	-	-
Antonio Pkwy. Gateway Improvements	-	-	-	685,000	485,000	250,000
Alicia Pkwy. Pavement Rehabilitation	-	-	-	800,000	800,000	-
Santa Margarita Parkway Pavement Rehab	-	-	-	-	-	1,030,000
Los Alisos Pavement Rehabilitation	-	-	-	-	-	340,000
TOTAL ROAD MAINTENANCE & REHAB.	588,378	1,784,223	1,432,266	1,985,000	1,615,000	1,780,000

Fund Expense Summary
AMERICAN RESCUE PLAN FUND

DESCRIPTION	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25-----		FY 2025/26
				AMENDED BUDGET	YEAR END ESTIMATE	ADOPTED BUDGET
AMERICAN RESCUE PLAN FUND						
ARPA Grant Expenditures	122,175	3,675	-	-	-	-
Transfers to General Fund	1,327,005	500,000	2,036,504	-	-	-
Transfers to Capital Projects Fund						
HVAC Unit Upgrades	2,155	591,569	17,823	-	-	-
TOTAL AMERICAN RESCUE PLAN	1,451,335	1,095,244	2,054,327	-	-	-









Fund Expense Summary
CAPITAL PROJECTS FUND

	FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/23-----		FY 2025/26
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	YEAR END ESTIMATE	ADOPTED BUDGET
<u>CAPITAL PROJECTS FUND</u>						
Annual Slurry Seal Program	571,046	214,998	320,934	530,000	5,000	1,025,000
Annual Residential Overlay	136,328	1,139,558	951,185	900,000	730,000	-
Arroyo Vista Pavement Rehabilitation	14,832	492,172	-	-	-	-
SM Pkwy Pavement Rehabilitation	-	-	-	-	-	1,280,000
Antonio Parkway Overlay (Alas de Paz to SMP)	2,500	429,069	-	-	-	-
FY 22-23 Antonio Pkwy Pav Reha	-	3,423	360,147	-	-	-
Alicia Parkway Pavement Rehabilitation	-	-	-	1,100,000	950,000	-
Los Alisos Pav Reha	-	-	-	-	-	740,000
Melinda Road Median Improvements	138,880	-	-	-	-	-
Antonio Pkwy. Gateway Improvements	20,131	70,262	44,411	3,185,000	1,955,000	2,855,000
Melinda/SMP additional left turn land	-	-	17,886	-	-	-
Civic Center Midblock Crossing Flashing Sign Program	-	-	32,320	-	6,400	-
Intersec Imp las Fores & Anton	-	-	-	-	-	50,000
El Paseo Corridor Improvements	-	-	-	-	2,100	-
Plano Trabuco Median Landscaping Renovation	175,041	-	-	-	-	-
Landscaping at SR-14 at Santa Margarita Pkwy	-	-	33,792	-	-	-
Civic Center Turf Replacement	-	-	-	-	-	12,000
Traffic Signal Enhancements	367,155	358,720	365,973	405,000	380,000	305,000
Los Alisos/Melinda Road Signal Equipment Upgrade	-	57,780	720	-	-	-
Traffic Signal System Maintenance	15,920	45,157	38,795	50,000	20,000	55,000
SMP Signal Sync Project	875	4,777	15,446	288,000	10,000	280,000
Antonio Pkwy Signal Sync Project	-	-	-	165,000	-	427,000
SMP Bridge Hinge Repair	96,100	42,556	42,708	60,000	36,500	5,000
SMP Bridge (Eastbound)	-	19,659	35,476	177,000	70,000	2,960,000
Antonio Pkwy. Bridge	-	19,832	23,509	75,000	35,000	825,000
Annual Concrete - Sidewalk Repairs	77,699	129,785	629	142,000	100,000	75,000
ADA Curb Ramp Installation	143,184	403,476	152,017	184,000	150,000	151,477
Plano Trabuco Catch Basin and Sidewalk Repair Project	10,308	-	-	-	-	-
City Hall & BTRCC Flooring/Carpeting	6,454	-	-	-	-	-
Sealcoat City Hall & BTRCC Parking Lots	-	13,514	-	-	-	-
City Hall / BTRCC Interior Painting	-	-	26,923	-	-	-
City Hall / BTRCC Stain & Seal Exterior Wood	-	-	51,540	-	-	-
City Hall Bell System Replacement	25,318	-	-	-	-	-
HVAC Unit Upgrades	840	540,442	17,823	-	-	-
Building Access Card System Maintenance Upgrades	-	1,100	13,820	-	-	-
Building Improvements-Sliding Doors	1,315	51,127	-	-	-	-
CH BTRCC Inter LED Lighting	-	27,066	15,723	764,000	710,000	-
CH & BTRCC Entryway Enhancement	-	-	82,564	-	-	-
Veterans Monument at City Hall	-	-	-	-	-	100,000
CH-UPS equip replacement	-	-	30,643	-	-	-
Bldg Access Card System	-	-	-	10,000	6,900	-
City Hall/BTRCC Solar Roof Panel Installation	-	-	-	900,000	60,000	1,840,000
Ballroom Floor Sanding/Resurfacing	-	-	-	32,000	27,000	-
City Hall Council Chamber Panel Project	-	-	-	40,000	-	40,000
Chiquita Ridge Habitat Restoration	896	56,963	-	-	-	-
Skate Park Renovations.	-	-	-	55,000	-	-
Dog Park Renovations	-	8,933	-	-	-	-
Splash Pad at Central Park	1,214,432	-	-	-	-	-
TOTAL CAPITAL PROJECTS FUND	3,019,254	4,130,370	2,674,984	9,062,000	5,253,900	13,025,477

Fund Expense Summary
RSM PFA DEBT SERVICE FUND

DESCRIPTION	FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----		FY 2025/26
	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	YEAR END ESTIMATE	ADOPTED BUDGET
<u>RSM PFA DEBT SERVICE FUND</u>						
Debt Service Payment	732,438	727,537	726,937	725,538	725,538	728,238
TOTAL RSM PFA DEBT SERVICE	732,438	727,537	726,937	725,538	725,538	728,238

SUMMARY OF EXPENDITURES BY ACCOUNT GROUP

		FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25----- AMENDED BUDGET	YEAR-END ESTIMATE	FY 2025/26 ADOPTED 6/11/2025
GENERAL FUND							
	SALARIES AND BENEFITS	3,564,816	3,853,215	4,257,047	4,665,025	4,574,680	4,855,653
	% of total	19%	19%	19%	17%	18%	17%
	LAW ENFORCEMENT CONTRACT	9,506,587	9,919,921	10,584,534	11,738,273	11,738,273	12,326,302
	% of total	50%	49%	48%	43%	46%	43%
	PROFESSIONAL SERVICES	1,176,291	1,349,923	1,366,245	1,461,488	1,469,561	1,489,222
	% of total	6%	7%	6%	5%	6%	5%
	OTHER CONTRACT SERVICES	1,697,052	1,833,842	1,894,850	2,208,906	2,226,467	2,274,618
	% of total	9%	9%	9%	8%	9%	8%
	OTHER SUPPLIES AND SERVICES	1,608,807	1,892,558	1,988,012	2,300,348	2,162,324	2,411,680
	% of total	9%	9%	9%	9%	8%	8%
	CAPITAL EXPENDITURES	291,576	246,002	508,615	594,761	510,330	613,124
	% of total	2%	1%	2%	2%	2%	2%
	DEBT SERVICE	731,657	726,947	726,733	725,538	725,538	728,238
	% of total	0%	0%	0%	0%	0%	0%
	TRANSFERS/ ALLOCATIONS	292,668	366,476	526,185	3,336,000	2,286,000	3,977,000
	% of total	2%	2%	2%	12%	9%	14%
Subtotal General Fund Expenditures		18,869,454	20,188,884	21,852,221	27,030,339	25,693,173	28,675,837
		100%	100%	100%	100%	100%	100%
SPECIAL FUNDS							
SLESF FUND Police Services		129,342	135,503	152,769	160,572	172,920	217,384
GAS TAX FUND Street Lighting		373,803	407,852	389,102	396,000	381,206	396,000
Subtotal Special Funds Expenditures		503,145	543,355	541,871	556,572	554,126	613,384
TOTAL OPERATING EXPENDITURES		19,372,599	20,732,239	22,394,092	27,586,911	26,247,299	29,289,221

SUMMARY OF EXPENDITURES BY DEPARTMENT/DIVISION

			FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----		FY 2025/26
			ACTUAL	ACTUAL	ACTUAL	AMENDED	YEAR-END	ADOPTED
						BUDGET	ESTIMATE	6/11/2025
GENERAL GOVERNMENT								
110	City Council		153,877	145,390	163,575	168,886	169,623	171,661
120	City Manager		609,194	666,144	696,078	744,274	752,681	728,172
140	City Attorney		253,420	261,216	319,469	410,000	450,535	474,000
160	City Clerk		310,171	379,208	414,763	437,640	457,657	408,263
220	HR / Risk Management		454,252	460,055	485,664	617,702	624,106	713,889
	Subtotal		1,780,914	1,912,013	2,079,549	2,378,502	2,454,602	2,495,985
FINANCE								
170	Non-departmental		1,403,667	1,489,144	1,879,128	4,770,346	3,671,875	5,658,645
210	Finance		604,099	660,476	741,299	786,550	775,070	821,573
	Subtotal		2,007,766	2,149,620	2,620,427	5,556,896	4,446,945	6,480,218
POLICE SERVICES								
310	Police Services		9,994,082	10,422,082	11,184,851	12,348,859	12,378,399	13,039,944
320	Animal Control		331,081	400,331	409,987	471,483	484,256	527,157
	Subtotal		10,325,163	10,822,413	11,594,838	12,820,342	12,862,655	13,567,101
DEVELOPMENT SERVICES								
410	Planning		1,103,684	1,164,613	1,104,222	1,276,210	1,236,024	1,198,356
510	Building & Safety		464,482	502,595	497,854	410,828	439,792	418,387
	Subtotal		1,568,166	1,667,208	1,602,076	1,687,038	1,675,816	1,616,743
PUBLIC WORKS								
610	Public Works		1,017,988	1,067,147	1,275,565	1,589,537	1,390,804	1,485,316
620	Street Maintenance		971,515	1,006,967	1,048,277	1,286,774	1,238,603	1,333,211
640	Building Maintenance		391,802	479,618	489,943	458,970	483,846	487,705
	Subtotal		2,381,305	2,553,732	2,813,785	3,335,281	3,113,253	3,306,232
COMMUNITY SERVICES								
710	Community Services		806,140	1,083,898	1,141,546	1,252,280	1,139,902	1,209,558
	Subtotal		806,140	1,083,898	1,141,546	1,252,280	1,139,902	1,209,558
Total General Fund Expenditures			18,869,454	20,188,884	21,852,221	27,030,339	25,693,173	28,675,837
SPECIAL FUNDS								
310	SLESF Police Services		129,342	135,503	152,769	160,572	172,920	217,384
630	GAS TAX FUND Street Lighting		373,803	407,852	389,102	396,000	381,206	396,000
Total Special Funds Operating Expenditures			503,145	543,355	541,871	556,572	554,126	613,384
TOTAL OPERATING EXPENDITURES			19,372,599	20,732,239	22,394,092	27,586,911	26,247,299	29,289,221

SCHEDULE OF INTERFUND TRANSFERS

FUND	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25----- AMENDED BUDGET	YEAR END ESTIMATE	FY 2025/26 ADOPTED BUDGET
OPERATING TRANSFERS IN:						
100 Transfer from Gas Tax Fund	214,759	239,709	266,122	428,107	399,206	490,781
100 Transfer from Measure M Fund	439,273	469,970	462,106	557,110	518,751	567,073
100 Transfer from ARPA Fund	1,327,005	500,000	2,036,504	-	-	-
410 Transfer from General Fund	292,668	366,476	526,185	2,766,000	2,286,000	3,977,000
410 Transfer from Gas Tax Fund	550,046	555,718	37,158	1,556,988	286,500	1,905,000
410 Transfer from Measure M Fund	137,489	494,139	214,385	1,225,000	796,400	1,115,000
410 Transfer from Air Quality Fund	875	62,557	16,166	321,000	10,000	365,500
410 Transfer from Traffic Congestion Fund	5,716	-	-	-	-	-
410 Transfer from Local Park Trust Fund	1,006,654	-	-	55,000	-	-
410 Transfer from RMRA Fund	588,378	1,784,223	1,432,266	1,985,000	1,615,000	1,780,000
410 Transfer from ARPA Fund	2,155	591,569	17,823	-	-	-
530 Transfer from General Fund	731,657	726,947	726,733	725,538	725,538	728,238
TOTAL	5,296,675	5,791,308	5,735,448	9,619,743	6,637,395	10,928,592
OPERATING TRANSFERS OUT:						
100 Transfer to Capital Projects Fund	292,668	366,476	526,185	2,766,000	2,286,000	3,977,000
100 Transfer to RSM PFA Debt Service Fund	731,657	726,947	726,733	725,538	725,538	728,238
210 Transfer to General Fund	214,759	239,709	266,122	428,107	399,206	490,781
210 Transfer to Capital Projects Fund	550,046	555,718	37,158	1,556,988	286,500	1,905,000
212 Transfer to General Fund	439,273	469,970	462,106	557,110	518,751	567,073
212 Transfer to Capital Projects Fund	137,489	494,139	214,385	1,225,000	796,400	1,115,000
214 Transfer to Capital Projects Fund	875	62,557	16,166	321,000	10,000	365,500
218 Transfer to Capital Projects Fund	5,716	-	-	-	-	-
220 Transfer to Capital Projects Fund	1,006,654	-	-	55,000	-	-
226 Transfer to Capital Projects Fund	588,378	1,784,223	1,432,266	1,985,000	1,615,000	1,780,000
230 Transfer to General Fund	1,327,005	500,000	2,036,504	-	-	-
230 Transfer to Capital Projects Fund	2,155	591,569	17,823	-	-	-
TOTAL	5,296,675	5,791,308	5,735,448	9,619,743	6,637,395	10,928,592

General Government

Rancho Santa Margarita, California

General Government

		FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25----- AMENDED BUDGET	YEAR-END ESTIMATE	FY 2025/26 ADOPTED 6/11/2025
GENERAL GOVERNMENT							
110	City Council	153,877	145,390	163,575	168,886	169,623	171,661
120	City Manager	609,194	666,144	696,078	744,274	752,681	728,172
140	City Attorney	253,420	261,216	319,469	410,000	450,535	474,000
160	City Clerk	310,171	379,208	414,763	437,640	457,657	408,263
220	HR/Risk Management	454,252	460,055	485,664	617,702	624,106	713,889
TOTAL EXPENDITURES		1,780,914	1,912,013	2,079,549	2,378,502	2,454,602	2,495,985



General Government
CITY COUNCIL

DESCRIPTION

The City Council is comprised of five Rancho Santa Margarita residents elected at large to serve alternating four-year terms. Annually, the City Council selects a Mayor and Mayor Pro Tempore. As a general law city, the City Council is responsible for setting policy and establishing local laws. The Council also represents the City to other governmental and non-governmental entities.

Department Expense Summary
City Council Fund 100, Division 110

ACCT		FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----		FY 2025/26	
DIVISION	NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	YEAR-END ESTIMATE	ADOPTED 6/11/2025
<u>CITY COUNCIL</u>								
EXPENDITURES								
PERSONNEL								
	511.000	Salaries - Elected	28,042	25,608	27,810	27,810	- 27,810	27,810
	521.000	Medicare	407	371	403	403	403	403
	522.000	Retirement	3,477	3,175	3,448	3,448	3,448	3,448
	530.000	Benefits	104,739	99,036	114,043	120,000	120,000	120,000
TOTAL PERSONNEL			136,665	128,190	145,704	151,661	151,661	151,661
OPERATIONS								
	610.000	Membership & Dues	16,237	16,724	17,226	17,225	17,742	18,500
	612.000	Travel/Conf/Meetings	975	476	645	-	220	1,500
	618.000	Council Support	-	-	-	-	-	-
	670.000	Community Support	-	-	-	-	-	-
		Subtotal	17,212	17,200	17,871	17,225	17,962	20,000
	700.028	PS - Public Relations	-	-	-	-	-	-
TOTAL OPERATIONS			17,212	17,200	17,871	17,225	17,962	20,000
TOTAL EXPENDITURES			153,877	145,390	163,575	168,886	169,623	171,661
FUNDING SOURCES								
	100	General Fund	153,877	145,390	163,575	168,886	169,623	171,661
TOTAL FUNDING SOURCES			153,877	145,390	163,575	168,886	169,623	171,661

General Government
CITY MANAGER

DESCRIPTION

The City Manager's Office is responsible for making policy recommendations to the City Council and implementing Council direction. The City Manager serves as the Chief Executive Officer of the City and is responsible for its daily operations, including serving as the City's Treasurer and Personnel Officer. The City Manager has broad oversight over all internal operations and the development of external partnerships.

Department Expense Summary
City Manager Fund 100, Division 120

ACCT		FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----	FY 2025/26		
DIVISION	NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AMENDED	YEAR-END	ADOPTED
						BUDGET	ESTIMATE	6/11/2025
<u>CITY MANAGER</u>								
EXPENDITURES								
PERSONNEL								
	512.000	Salaries - Regular	503,153	546,144	583,600	529,887	545,494	543,881
	515.000	Temporary Personnel	-	-	4,200	-	2,724	-
	521.000	Medicare	7,265	7,804	8,408	7,683	8,521	7,772
	522.000	Retirement	60,220	69,999	73,877	81,586	86,601	87,971
	523.000	Unemployment Insurance	575	478	513	448	805	448
	526.000	FICA Cost	-	117	252	-	129	-
	530.000	Benefits	17,448	15,225	13,208	79,920	65,887	72,000
TOTAL PERSONNEL (3 FTE)			588,661	639,767	684,057	699,524	710,161	712,072
OPERATIONS								
	610.000	Membership & Dues	239	562	1,210	1,050	1,250	900
	611.000	Training	13,500	18,000	4,500	4,500	2,000	3,500
	612.000	Travel/Conf/Meetings	6,564	5,315	6,311	2,700	5,992	1,700
	622.010	Special Department Expense	230	2,500	-	36,500	33,278	10,000
		Subtotal	20,533	26,377	12,021	44,750	42,520	16,100
	700.001	Professional Services	-	-	-	-	-	-
TOTAL OPERATIONS			20,533	26,377	12,021	44,750	42,520	16,100
TOTAL EXPENDITURES			609,194	666,144	696,078	744,274	752,681	728,172
FUNDING SOURCES								
	100	General Fund	609,194	666,144	696,078	744,274	752,681	728,172
TOTAL FUNDING SOURCES			609,194	666,144	696,078	744,274	752,681	728,172

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Department Expense Summary
City Attorney Fund 100, Division 140

ACCT		FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----		FY 2025/26	
DIVISION	NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	YEAR-END ESTIMATE	ADOPTED 6/11/2025
<u>CITY ATTORNEY</u>								
<i>EXPENDITURES</i>								
<i>OPERATIONS</i>								
	700.003	Professional Services	253,420	261,216	318,598	410,000	410,000	410,000
	700.032	PS - Special Counsel	-	-	871	-	40,535	64,000
<i>TOTAL OPERATIONS</i>			<u>253,420</u>	<u>261,216</u>	<u>319,469</u>	<u>410,000</u>	<u>450,535</u>	<u>474,000</u>
<i>TOTAL EXPENDITURES</i>			<u>253,420</u>	<u>261,216</u>	<u>319,469</u>	<u>410,000</u>	<u>450,535</u>	<u>474,000</u>
<i>FUNDING SOURCES</i>								
	100	General Fund	253,420	261,216	319,469	410,000	450,535	474,000
<i>TOTAL FUNDING SOURCES</i>			<u>253,420</u>	<u>261,216</u>	<u>319,469</u>	<u>410,000</u>	<u>450,535</u>	<u>474,000</u>

General Government
CITY CLERK'S OFFICE

DESCRIPTION

The City Clerk is responsible for maintaining and managing the City's official records, conducting municipal elections, including campaign reporting and economic disclosure, and maintaining the City's Municipal Code. The City Clerk manages the City's legislative processes, including: the publication of legal notices and ordinances, agenda packet preparation, preparation of minutes, recording and communicating all City Council actions.

Department Expense Summary
City Clerk Fund 100, Division 160

ACCT		FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----	YEAR-END	FY 2025/26	
DIVISION	NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	ADOPTED
								6/11/2025
<u>CITY CLERK</u>								
EXPENDITURES								
PERSONNEL								
	512.000	Salaries - Regular	252,505	263,650	284,486	249,344	247,517	261,065
	521.000	Medicare	3,638	3,799	4,102	3,615	4,288	3,762
	522.000	Retirement	32,028	33,402	35,422	39,482	43,697	43,427
	523.000	Unemployment Insurance	238	224	224	224	304	224
	530.000	Benefits	287	300	312	49,620	50,073	48,000
TOTAL PERSONNEL (2.5 FTE)			288,696	301,375	324,545	342,285	345,879	356,478
OPERATIONS								
	610.000	Membership & Dues	330	750	975	1,030	1,015	1,000
	611.000	Training	-	-	1,411	2,000	1,000	5,000
	612.000	Travel/Conf/Meetings	881	60	983	850	425	1,800
	622.010	Special Dept. Expense	5,632	5,746	5,679	7,100	7,100	8,190
	622.011	Codification Supplements	3,265	3,172	2,104	4,000	7,845	7,000
	623.001	Mapping/Reproduction	6,286	4,221	10,276	11,200	11,200	14,700
	624.000	Legal Notices	2,940	6,540	4,410	6,000	12,086	12,000
	626.000	Books & Periodicals	66	72	76	85	43	95
	646.000	Maintenance & Repair	650	940	750	990	495	1,000
		Subtotal	20,050	21,501	26,664	33,255	41,209	50,785
	700.002	Elections	1,425	55,287	63,554	61,000	69,469	1,000
	700.029	Election Language Assist.	-	1,045	-	1,100	1,100	-
		Subtotal	1,425	56,332	63,554	62,100	70,569	1,000
TOTAL OPERATIONS			21,475	77,833	90,218	95,355	111,778	51,785
TOTAL EXPENDITURES			310,171	379,208	414,763	437,640	457,657	408,263
FUNDING SOURCES								
	100	General Fund	310,171	379,208	414,763	437,640	457,657	408,263
TOTAL FUNDING SOURCES			310,171	379,208	414,763	437,640	457,657	408,263

General Government

HUMAN RESOURCES AND RISK MANAGEMENT

DESCRIPTION

The Human Resources Department works in the areas of recruitment, employee relations, training and development, performance management, classification and compensation, leave management, workers' compensation, special-event assessments, safety, and emergency preparedness. The Division administers employee compensation and benefit programs, training and development, compliance, and workplace safety.

Department Expense Summary
Human Resources/Risk Management Fund 100, Division 220

ACCT		FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----	FY 2025/26		
DIVISION	NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	YEAR-END ESTIMATE	ADOPTED 6/11/2025
<u>HUMAN RESOURCES/RISK MANAGEMENT</u>								
EXPENDITURES								
PERSONNEL								
	512.000	Salaries - Regular	130,349	116,622	95,698	89,992	90,050	92,170
	516.000	Leave Time Program	-	-	-	25,000	25,000	25,000
	521.000	Medicare	1,878	1,675	1,100	1,305	1,647	1,336
	522.000	Retirement	16,271	15,309	9,610	13,787	15,978	15,432
	523.000	Unemployment Insurance	151	199	112	112	152	112
	530.000	Benefits	17,416	21,384	4,243	24,000	24,980	24,000
TOTAL PERSONNEL (1.2 FTE)			166,065	155,189	110,763	154,196	157,807	158,050
OPERATIONS								
	610.000	Membership & Dues	764	250	250	250	250	250
	611.000	Training	-	3,340	743	2,000	1,000	2,000
	612.000	Travel/Conf/Meetings	1,790	632	693	2,000	2,000	2,000
	622.010	Special Dept. Expense	14,993	6,688	1,500	3,675	2,040	2,750
	626.000	Books & Periodicals	120	112	113	250	250	250
	627.002	EOC Program	133	-	-	-	-	-
	665.000	Recruitment	4,400	1,743	1,171	5,000	1,094	3,000
	690.001	Insurance G/L	146,018	165,519	210,623	247,647	246,509	286,373
	690.002	Insurance W/C	69,792	69,246	84,154	93,416	98,403	116,383
	690.003	Insurance Property	31,439	46,538	63,248	75,327	85,898	101,434
	690.004	Insurance Other	4,164	5,765	6,286	7,089	13,038	14,547
	690.005	Insurance SIR	-	1,280	4,758	20,000	14,340	20,000
		Subtotal	273,613	301,113	373,539	456,654	464,822	548,987
	700.004	Professional Services	14,574	3,753	1,362	6,852	1,477	6,852
TOTAL OPERATIONS			288,187	304,866	374,901	463,506	466,299	555,839
TOTAL EXPENDITURES			454,252	460,055	485,664	617,702	624,106	713,889
FUNDING SOURCES								
	100	General Fund	454,252	460,055	485,664	617,702	624,106	713,889
TOTAL FUNDING SOURCES			454,252	460,055	485,664	617,702	624,106	713,889

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Finance

Rancho Santa Margarita, California

Finance

		FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----		FY 2025/26
		ACTUAL	ACTUAL	ACTUAL	AMENDED	YEAR-END	ADOPTED
					BUDGET	ESTIMATE	6/11/2025
FINANCE							
170	Non-departmental	1,403,667	1,489,144	1,879,128	4,770,346	3,671,875	5,658,645
210	Finance	604,099	660,476	741,299	786,550	775,070	821,573
TOTAL EXPENDITURES		2,007,766	2,149,620	2,620,427	5,556,896	4,446,945	6,480,218



Finance
NON-DEPARTMENTAL/FINANCE

DESCRIPTION

The Finance Department directs the City's fiscal activities, including: financial analysis and planning, budget preparation and reporting, tax apportionments and revenues, treasury and cash management, investment and debt administration, accounting services, accounts payable/receivable, payroll, auditing, financial reporting, purchasing, and special projects. Finance provides financial oversight through the establishment and monitoring of the internal control process within the City. The Non-Departmental function includes activities for City operations that do not directly fall under the oversight of other departments, or over which the individual departments would have limited control. Provides supervision and oversight of the Information Technology Support Services contract, ensures City systems are maintained, and assists with strategic planning.

Department Expense Summary
Non-Departmental Fund 100, Division 170

ACCT		FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----	FY 2025/26		
DIVISION	NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	YEAR-END ESTIMATE	ADOPTED 6/11/2025
<u>NON-DEPARTMENTAL</u>								
EXPENDITURES								
PERSONNEL								
	522.000	Retirement	-	-	105,000	105,000	105,000	105,000
	530.000	Benefits	14,675	12,903	13,233	13,764	13,764	13,272
TOTAL PERSONNEL			14,675	12,903	118,233	118,764	118,764	118,272
OPERATIONS								
	610.000	Membership & Dues	6,593	7,863	7,889	8,404	8,019	8,538
	622.000	Office Supplies	24,468	24,657	29,319	26,000	25,348	27,000
	625.000	Postage	10,672	8,450	8,114	8,832	8,649	9,282
	627.000	EOC Supplies/Training	2,332	3,538	6,657	4,408	10,327	52,282
	627.002	EOC Program	-	-	-	2,000	2,000	3,000
	627.003	EOC Emerg-COVID - 19	5,282	-	-	-	-	-
	627.008	Emergency Mgmt Grant	-	-	8,034	7,279	7,279	4,880
	636.001	Utilities-Telephone	33,268	32,557	31,652	36,900	37,495	38,352
	642.000	Equipment Leases	12,750	11,091	12,661	11,400	13,184	11,400
	663.000	Property Tax Admin. Costs	17,334	17,435	17,427	18,933	18,933	18,971
	664.000	LAFCO Reforms (AB 2838)	7,260	7,707	8,754	9,839	9,839	10,378
	690.000	Insurance	686	-	1,017	600	1,020	900
		Subtotal	120,645	113,298	131,523	134,595	142,093	184,983
	700.001	Prof. Svcs. - Admin.	3,470	4,114	3,458	5,000	4,000	50,120
	700.008	Prof. Svcs. - Computer	97,998	104,605	113,586	133,908	138,458	133,908
	700.040	PS - Financing Costs	2,000	2,000	2,000	2,000	2,000	2,000
		Subtotal	103,468	110,719	119,044	140,908	144,458	186,028
TOTAL OPERATIONS			224,113	224,017	250,567	275,503	286,551	371,011
TRANSFERS								
	790.410	Transfer to Cap. Projects	292,668	366,476	526,185	3,336,000	2,286,000	3,977,000
		Subtotal	292,668	366,476	526,185	3,336,000	2,286,000	3,977,000
DEBT SERVICE								
	790.530	Transfer to RSM PFA	731,657	726,947	726,733	725,538	725,538	728,238
CAPITAL OUTLAY								
	832.000	GIS System	17,808	18,126	18,640	22,000	17,378	22,000
	841.001	Comp. Licenses/HW/SW	115,887	140,675	238,770	252,541	197,644	402,124
	990.000	Contingency	6,859	-	-	40,000	40,000	40,000
		Subtotal	140,554	158,801	257,410	314,541	255,022	464,124
TOTAL EXPENDITURES			1,403,667	1,489,144	1,879,128	4,770,346	3,671,875	5,658,645
FUNDING SOURCES								
	100	General Fund	1,110,999	1,109,144	1,344,943	1,412,346	1,363,875	1,373,415
	100	Use of Reserves - CIP	292,668	366,476	526,185	3,336,000	2,286,000	3,977,000
	100	Use of Reserves	-	-	-	-	-	303,350
	100	Grant Reimbursements	-	13,524	8,000	22,000	22,000	4,880
TOTAL FUNDING SOURCES			1,403,667	1,489,144	1,879,128	4,770,346	3,671,875	5,658,645

Department Expense Summary
Finance Fund 100, Division 210

ACCT		FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----		FY 2025/26	
DIVISION	NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	YEAR-END ESTIMATE	ADOPTED 6/11/2025
<i>FINANCE</i>								
<i>EXPENDITURES</i>								
<i>PERSONNEL</i>								
	512.000	Salaries - Regular	472,137	513,828	577,219	542,951	530,751	569,374
	515.000	Temporary Personnel	-	3,041	-	-	-	-
	521.000	Medicare	6,818	7,410	8,330	7,873	8,573	8,217
	522.000	Retirement	66,585	77,620	89,213	99,643	109,483	109,854
	523.000	Unemployment Insurance	476	560	560	560	760	560
	530.000	Benefits	7,875	9,295	10,618	74,760	73,669	72,000
TOTAL PERSONNEL (3.8 FTE)			553,891	611,754	685,940	725,787	723,236	760,005
<i>OPERATIONS</i>								
	610.000	Membership & Dues	504	600	689	1,068	599	764
	611.000	Training	-	-	365	1,260	630	900
	612.000	Travel/Conf/Meetings	-	60	260	520	260	310
	622.010	Special Dept. Expense	3,270	4,947	2,028	3,070	3,290	3,570
	626.000	Books & Periodicals	795	795	1,095	1,495	1,245	1,450
		Subtotal	4,569	6,402	4,437	7,413	6,024	6,994
	700.004	Professional Services	45,639	42,320	50,922	53,350	45,810	54,574
TOTAL OPERATIONS			50,208	48,722	55,359	60,763	51,834	61,568
TOTAL EXPENDITURES			604,099	660,476	741,299	786,550	775,070	821,573
<i>FUNDING SOURCES</i>								
	100	General Fund	604,099	660,476	741,299	786,550	775,070	821,573
TOTAL FUNDING SOURCES			604,099	660,476	741,299	786,550	775,070	821,573

Police Services

Rancho Santa Margarita, California

Police Services

		FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25----- AMENDED BUDGET	YEAR-END ESTIMATE	FY 2025/26 ADOPTED 6/11/2025
POLICE SERVICES							
310	Police Services	9,994,082	10,422,082	11,184,851	12,348,859	12,378,399	13,039,944
310	Police Services SLESF	129,342	135,503	152,769	160,572	172,920	217,384
310	Total Police Services	10,123,424	10,557,585	11,337,620	12,509,431	12,551,319	13,257,328
320	Animal Control - MV	331,081	400,331	409,987	471,483	484,256	527,157
TOTAL EXPENDITURES		10,454,505	10,957,916	11,747,607	12,980,914	13,035,575	13,784,485



Police Services
POLICE SERVICES/ANIMAL CARE AND CONTROL

DESCRIPTION

The City contracts with the Orange County Sheriff's Department for police services. Police Services is responsible for public safety and general law enforcement within the City of Rancho Santa Margarita. Public safety and general law enforcement includes patrol services, traffic and parking enforcement, criminal investigations, crime prevention programs, child safety programs, critical incident management, community awareness programs, crossing guard services, assistance through the Trauma Intervention Program. The City also contracts with Mission Viejo Animal Services. They provides animal field services including animal licensing, sheltering and pet care/recovery to the City of Rancho Santa Margarita.

Department Expense Summary
Police Services Fund 100, Division 310

ACCT		DESCRIPTION	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25-----		FY 2025/26 ADOPTED 6/11/2025
DIVISION	NUMBER					AMENDED BUDGET	YEAR-END ESTIMATE	
<u>POLICE SERVICES</u>								
OPERATIONS								
	612.000	Travel/Conf/Meetings	1,150	1,550	1,303	2,500	600	2,000
	622.010	Special Dept. Expense	5,167	17,633	10,787	17,515	15,338	16,995
	628.000	Uniforms	188	114	172	300	300	200
	642.000	Radio Maint. Contract	6,247	2,058	1,743	750	750	500
	646.000	Maintenance-Motorcycles	10,021	21,399	17,872	5,000	5,000	5,000
	646.003	Maintenance-Bicycles	-	-	-	4,000	-	1,000
	649.000	Fuel - Motorcycles	6,186	3,419	5,294	4,200	3,344	6,000
	649.002	Fuel - Autos	111,142	133,485	133,878	145,020	134,813	138,000
	670.000	Community Support	5,966	5,966	5,966	6,645	6,645	6,645
		<i>Subtotal</i>	146,067	185,624	177,015	185,930	166,790	176,340
	720.001	Law Enforcement Contract	9,506,587	9,919,921	10,584,534	11,738,273	11,738,273	12,326,302
	720.003	Crossing Guard	270,608	291,948	293,923	319,020	378,129	403,152
	720.006	Parking Citation Process.	39,120	27,152	39,712	45,000	34,571	34,920
	720.018	Automated Fingerprint ID	22,908	22,104	20,592	16,889	16,889	16,644
	720.201	Contract Discount	(24,072)	(24,667)	(27,208)	(30,053)	(30,053)	(31,214)
		<i>Subtotal</i>	308,564	316,537	327,019	350,856	399,536	423,502
TOTAL OPERATIONS			9,961,218	10,422,082	11,088,568	12,275,059	12,304,599	12,926,144
CAPITAL OUTLAY								
	826.000	Police Equipment	32,864	-	96,283	73,800	73,800	113,800
TOTAL CAPITAL OUTLAY			32,864	-	96,283	73,800	73,800	113,800
TOTAL EXPENDITURES			9,994,082	10,422,082	11,184,851	12,348,859	12,378,399	13,039,944
FUNDING SOURCES								
	100	General Fund	9,782,680	10,240,602	10,955,138	12,082,859	12,148,686	12,788,944
	100	GF - Police Revenue	211,402	181,480	229,713	266,000	229,713	251,000
TOTAL FUNDING SOURCES			9,994,082	10,422,082	11,184,851	12,348,859	12,378,399	13,039,944
<u>POLICE SERVICES - SLESF</u>								
EXPENDITURES - OPERATIONS								
	646.004	SLESF-800 Mhz Maint.	12,616	19,719	21,383	24,738	24,738	23,536
	720.010	SLESF-Spec Enforcement	-	-	-	15,000	-	15,000
	826.001	SLESF-Police Equipment	850	-	1,700	6,000	850	19,100
	826.002	SLESF-MDC Maintenance	115,876	115,784	129,686	114,834	147,332	159,748
TOTAL OPERATIONS			129,342	135,503	152,769	160,572	172,920	217,384
TOTAL EXPENDITURES			129,342	135,503	152,769	160,572	172,920	217,384
FUNDING SOURCES								
	222	SLESF	129,342	135,503	152,769	160,572	172,920	217,384
TOTAL FUNDING SOURCES			129,342	135,503	152,769	160,572	172,920	217,384

Department Expense Summary
 Animal Control Fund 100, Division 320

ACCT		DESCRIPTION	FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----		FY 2025/26
DIVISION	NUMBER		ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	YEAR-END ESTIMATE	ADOPTED 6/11/2025
<u>ANIMAL CONTROL</u>								
<i>EXPENDITURES</i>								
<i>OPERATIONS</i>								
	720.019	MV Animal Control Contract	331,081	400,331	409,987	471,483	484,256	527,157
<i>TOTAL OPERATIONS</i>			331,081	400,331	409,987	471,483	484,256	527,157
<i>TOTAL EXPENDITURES</i>			331,081	400,331	409,987	471,483	484,256	527,157
<i>FUNDING SOURCES</i>								
	100	General Fund	331,081	400,331	409,987	471,483	484,256	527,157
<i>TOTAL FUNDING SOURCES</i>			331,081	400,331	409,987	471,483	484,256	527,157

Development Services

Rancho Santa Margarita, California

Development Services

	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25----- AMENDED BUDGET	YEAR-END ESTIMATE	FY 2025/26 ADOPTED 6/11/2025
DEVELOPMENT SERVICES						
410 Planning	1,103,684	1,164,613	1,104,222	1,276,210	1,236,024	1,198,356
510 Building & Safety	464,482	502,595	497,854	410,828	439,792	418,387
TOTAL EXPENDITURES	<u>1,568,166</u>	<u>1,667,208</u>	<u>1,602,076</u>	<u>1,687,038</u>	<u>1,675,816</u>	<u>1,616,743</u>



Development Services
PLANNING/BUILDING AND SAFETY

DESCRIPTION

The Development Services Department is responsible for the Building and Safety, Planning, Code Enforcement, and Economic Development functions of the City. Building and Safety functions include: the review of building plans, issuance of permits, public counter services, building inspections, and building code/life safety compliance. Planning functions focus on implementation of the goals and policies of the General Plan, which serves as a comprehensive strategy for the management of future physical growth and change within the community, as well as the Rancho Santa Margarita Zoning Code (RSMZC) and various ordinances/codes related to land use and development. The Planning Division also oversees the management of the City's Community Development Block Grant (CDBG) funds and responsibilities associated with the City's Planning Commission. The Code Enforcement program seeks to obtain voluntary compliance with the regulatory provisions of the Rancho Santa Margarita Municipal Code (RSMMC) and requirements imposed by permits issued by the City, and issues citations for violations of street sweeping parking restrictions. Economic Development functions focus on business attraction and retention, and strategies for ensuring the City's economic strength and vitality now and in the years to come.

Department Expense Summary
Planning Fund 100, Division 410

			-----FY 2024/25-----		FY 2025/26			
ACCT			FY 2021/22	FY 2022/23	FY 2023/24	AMENDED	YEAR-END	FY 2025/26
DIVISION	NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	ADOPTED
6/11/2025								
PLANNING								
EXPENDITURES								
PERSONNEL								
	512.000	Salaries - Regular	564,909	585,393	638,381	589,559	611,731	625,622
	515.000	Temporary personnel	-	1,297	24,523	29,100	8,773	32,885
	521.000	Medicare	8,151	8,470	9,567	8,970	9,936	9,509
	522.000	Retirement	73,355	76,535	77,049	86,202	98,040	96,596
	523.000	Unemployment Insurance	595	589	829	672	908	672
	526.000	FICA Cost	-	113	1,487	1,804	574	2,039
	530.000	Benefits	59,424	61,642	48,877	122,760	119,229	120,000
TOTAL PERSONNEL (4.6 FTE)			706,434	734,039	800,713	839,067	849,191	887,323
OPERATIONS								
	610.000	Membership & Dues	2,375	2,470	3,055	3,325	3,325	3,575
	611.000	Training	-	-	275	995	995	995
	612.000	Travel/Conf/Meetings	2,378	1,756	593	1,550	1,617	1,550
	617.000	Stipend - Commissioners	2,850	1,950	3,000	4,500	4,350	3,600
	622.010	Special Dept. Expense	85	856	1,501	595	54	595
	623.001	Mapping/Reproduction	-	51	-	300	300	300
	624.000	Legal Notices	3,768	420	-	2,000	1,544	900
	626.000	Books & Periodicals	243	245	-	250	250	250
		Subtotal	11,699	7,748	8,424	13,515	12,435	11,765
	677.000	PS - Hazard Mitigation Plan	-	-	-	58,000	58,000	-
	700.011	PS - Recoverable	-	-	7,140	10,000	5,300	10,000
	700.014	PS - Code Enforcement	2,400	2,400	2,400	2,400	2,400	2,400
	700.022	PS - CDBG	30,005	26,101	27,326	41,600	41,600	42,745
	700.023	Economic Development	61,561	67,169	84,125	95,338	80,513	82,763
	700.025	CDBG - Eligible Projects	4,113	14,127	-	20,000	20,000	20,000
	700.026	CDBG - Public Services	40,712	28,180	29,768	31,240	31,240	32,050
	700.027	PS-Recoverable Deposits	21,033	9,113	2,415	31,500	5,795	26,250
	700.041	CDBG-CV	107,806	156,801	-	-	-	-
	700.043	PS-CDBG CV	4,115	5,222	1,328	5,200	5,200	4,000
	700.045	PLHA-Homeless Outreach	12,326	32,142	43,823	40,500	40,500	71,060
		Subtotal	284,071	341,255	198,325	335,778	290,548	291,268
TOTAL OPERATIONS			295,770	349,003	206,749	349,293	302,983	303,033
CAPITAL OUTLAY								
	851.000	General Plan & Elements	101,480	81,571	93,300	79,850	79,850	-
	852.000	Comp. Zoning Code	-	-	3,459	8,000	4,000	8,000
TOTAL CAPITAL OUTLAY			101,480	81,571	96,759	87,850	83,850	8,000
TOTAL EXPENDITURES			1,103,684	1,164,613	1,104,222	1,276,210	1,236,024	1,198,356
FUNDING SOURCES								
	100	General Fund	798,223	695,733	919,291	1,093,170	971,243	972,175
	100	Use of General Fund Reserve	-	69,386	-	-	79,850	8,000
	100	Planning Grants	60,993	117,342	40,500	40,500	40,500	71,060
	100	CDBG Grants	186,753	230,431	98,040	98,040	98,040	98,795
	100	GF - Planning Revenues	57,715	51,721	46,391	44,500	46,391	48,326
TOTAL FUNDING SOURCES			1,103,684	1,164,613	1,104,222	1,276,210	1,236,024	1,198,356

Department Expense Summary
Building & Safety Fund 100, Division 510

ACCT		DESCRIPTION	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25-----		FY 2025/26 ADOPTED 6/11/2025
DIVISION	NUMBER					AMENDED BUDGET	YEAR-END ESTIMATE	
<u>BUILDING & SAFETY</u>								
EXPENDITURES								
PERSONNEL								
	512.000	Salaries - Regular	84,134	87,740	94,761	73,074	75,287	78,646
	521.000	Medicare	1,220	1,272	1,374	1,060	1,437	1,140
	522.000	Retirement	11,104	11,542	10,860	12,422	14,833	14,329
	523.000	Unemployment Insurance	119	112	112	112	152	112
	530.000	Benefits	1,123	1,145	1,127	24,000	24,927	24,000
TOTAL PERSONNEL (1 FTE)			97,700	101,811	108,234	110,668	116,636	118,227
OPERATIONS								
	611.000	Training	-	-	-	100	100	100
	612.000	Travel/Conf/Meetings	-	-	-	60	60	60
		Subtotal	-	-	-	160	160	160
	700.007	PS - Non-recoverable	-	-	-	-	-	-
	700.012	PS - Recoverable	366,782	400,784	389,620	300,000	322,996	300,000
		Subtotal	366,782	400,784	389,620	300,000	322,996	300,000
TOTAL OPERATIONS			366,782	400,784	389,620	300,160	323,156	300,160
TOTAL EXPENDITURES			464,482	502,595	497,854	410,828	439,792	418,387
FUNDING SOURCES								
	100	General Fund	(276,482)	(300,934)	(159,099)	(218,272)	(217,161)	(212,113)
	100	GF - Building Revenue	740,964	803,529	656,953	629,100	656,953	630,500
TOTAL FUNDING SOURCES			464,482	502,595	497,854	410,828	439,792	418,387

Public Works

Rancho Santa Margarita, California

Public Works

		FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25----- AMENDED BUDGET	YEAR-END ESTIMATE	FY 2025/26 ADOPTED 6/11/2025
PUBLIC WORKS DEPARTMENT							
610	Public Works	1,017,988	1,067,147	1,275,565	1,589,537	1,390,804	1,485,316
620	Street Maintenance	971,515	1,006,967	1,048,277	1,286,774	1,238,603	1,333,211
630	GAS TAX FUND <i>Street Lighting</i>	373,803	407,852	389,102	396,000	381,206	396,000
640	Building Maintenance	391,802	479,618	489,943	458,970	483,846	487,705
TOTAL EXPENDITURES		765,605	887,470	879,045	3,731,281	3,494,459	3,702,232



Public Works

OPERATIONS AND FACILITY MAINTENANCE

DESCRIPTION

The Public Works Department is responsible for Capital Improvement Engineering and Construction, Street and Facility Maintenance, Traffic Engineering/Management, and the Stormwater and Solid Waste Programs. Responsibilities also include analyzing development applications to determine public works and transportation impacts and issuing all transportation, grading, encroachment, film, construction/demolition, and landscaping permits.

Department Expense Summary
Public Works Fund 100, Division 610

ACCT		DESCRIPTION	FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----	YEAR-END	FY 2025/26
DIVISION	NUMBER		ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	ESTIMATE	ADOPTED 6/11/2025
<u>PUBLIC WORKS</u>								
<u>EXPENDITURES</u>								
PERSONNEL								
	512.000	Salaries - Regular	504,022	569,019	639,991	684,954	653,081	719,402
	512.001	Salaries - Allocated to CIP	(113,025)	(118,126)	(120,746)	(110,000)	(128,839)	(118,000)
	515.000	Temporary Personnel	-	2,252	895	14,737	14,737	14,738
	521.000	Medicare	7,261	8,232	9,254	10,145	10,934	10,607
	522.000	Retirement	56,272	60,769	68,078	90,218	99,483	99,676
	523.000	Unemployment Insurance	537	717	765	616	837	616
	526.000	FICA Cost	1,834	2,179	2,136	3,647	2,029	3,737
	530.000	Benefits	29,657	30,119	26,962	110,700	117,756	108,000
TOTAL PERSONNEL (4.36 FTE)			486,558	555,161	627,336	805,017	770,018	838,776
OPERATIONS								
	610.000	Membership & Dues	180	-	50	965	775	965
	611.000	Training	521	375	3,536	5,000	2,500	4,000
	612.000	Travel & Meetings	75	333	94	2,080	1,209	2,440
	622.010	Special Dept. Expense	197	1,818	2,095	3,785	2,934	3,785
	622.020	Underground Service Alert	910	654	755	1,200	937	1,200
	626.000	Books & Periodicals	36	-	476	500	250	500
	643.000	Storage Facility Rental	9,000	9,450	9,450	9,450	9,450	9,450
	650.000	Storm Water (NPDES)	222,446	216,971	245,623	271,558	214,665	189,433
	660.000	Solid Waste Management	80,694	44,881	6,028	6,000	6,000	6,000
	660.002	Beverage Recycling Expendit	10,871	12,040	4,952	13,000	13,000	13,000
	660.003	SB 1383 Expenditures	-	-	-	96,712	25,000	104,967
	661.000	Landscape Maintenance	30,258	34,019	30,048	41,400	32,056	46,300
	661.001	Park Maintenance	52,652	52,271	63,011	61,800	71,184	61,800
		Subtotal	407,840	372,812	366,118	513,450	379,960	443,840
	700.008	PS - Consulting Services	-	-	87,427	-	-	-
	700.013	PS - Recoverable	16,297	9,750	6,278	4,500	4,500	4,500
	700.015	PS - Traffic Engineering	90,615	123,794	130,244	148,000	127,834	171,000
	730.004	Airport Fire 2024	-	-	-	-	10,834	-
		Subtotal	106,912	133,544	223,948	152,500	143,168	175,500
TOTAL OPERATIONS			514,752	506,356	590,066	665,950	523,128	619,340
CAPITAL OUTLAY								
	844.000	City Vehicle	-	-	-	76,570	71,923	-
	871.000	Speed/Volume Study	-	1,998.00	41,227.50	25,000	8,735	7,000
	872.001	Design - Local Projects	-	-	-	-	-	-
	874.000	Pavement Mgmt System	16,678	3,632	16,935	17,000	17,000	20,200
TOTAL CAPITAL OUTLAY			16,678	5,630	58,163	118,570	97,658	27,200
TOTAL EXPENDITURES			1,017,988	1,067,147	1,275,565	1,589,537	1,390,804	1,485,316
FUNDING SOURCES								
	100	General Fund	504,825	556,869	929,130	1,137,991	967,799	942,235
	210	Gas Tax	151,001	131,051	-	-	-	175,500
	100	Waste Disposal Agreement	77,214	82,736	95,000	91,216	95,000	97,000
	100	Waste Recycling Outreach & (157,681	155,580	160,899	168,260	160,899	166,209
	100	Beverage Recycling Grant	12,234	12,099	13,000	13,000	13,000	11,872
	100	GF-Public Works Revenue	115,033	128,812	77,536	102,500	77,536	92,500
	100	Grant Reimbursements	-	-	-	76,570	76,570	104,967
TOTAL FUNDING SOURCES			1,017,988	1,067,147	1,275,565	1,589,537	1,390,804	1,485,316

Department Expense Summary
Street Maintenance Fund 100, Division 620

ACCT		FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----	YEAR-END	FY 2025/26	
DIVISION	NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	ESTIMATE	ADOPTED 6/11/2025
<u>STREET MAINTENANCE</u>								
EXPENDITURES								
PERSONNEL								
	512.000	Salaries - Regular	61,738	63,999	66,004	72,013	69,855	75,551
	521.000	Medicare	895	928	957	1,044	1,013	1,088
	522.000	Retirement	7,869	8,131	7,814	9,074	10,083	10,077
	523.000	Unemployment Insurance	58	55	56	56	76	56
	530.000	Benefits	8,376	8,989	10,122	12,540	9,421	12,000
TOTAL PERSONNEL (.5 FTE)			78,936	82,102	84,953	94,727	90,448	98,772
OPERATIONS								
	720.000	Misc. Street Maintenance	53,218	97,264	94,812	96,000	79,829	96,000
	720.004	Street Maint. Contract	573,250	553,365	531,503	622,200	613,952	622,200
	720.007	Street Sweeping	103,904	108,658	115,214	258,707	250,896	295,181
	720.008	Traffic Signal Maintenance	112,527	101,060	110,616	127,740	122,513	132,358
	720.009	Special Repairs	3,803	14,006	60,686	24,000	20,000	24,000
	720.011	Traffic Improvements	5,014	6,564	7,104	9,000	9,915	9,000
	720.014	Street Maint - NPDES	38,438	42,832	42,775	50,400	50,400	51,700
	720.016	Bus Shelter Maintenance	2,425	1,116	614	4,000	650	4,000
		Subtotal	892,579	924,865	963,324	1,192,047	1,148,155	1,234,439
TOTAL EXPENDITURES			971,515	1,006,967	1,048,277	1,286,774	1,238,603	1,333,211
FUNDING SOURCES								
	100	General Fund	428,338	428,339	470,957	470,957	470,957	470,957
	212	Measure M Fund	439,273	469,970	462,106	557,110	516,750	567,073
	210	Gas Tax Fund	103,904	108,658	115,214	258,707	250,896	295,181
TOTAL FUNDING SOURCES			971,515	1,006,967	1,048,277	1,286,774	1,238,603	1,333,211

Department Expense Summary
Street Lighting

Fund 210, Division 630

ACCT		DESCRIPTION	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25-----		FY 2025/26
DIVISION	NUMBER					AMENDED BUDGET	YEAR-END ESTIMATE	ADOPTED 6/11/2025
<u>STREET LIGHTING</u>								
EXPENDITURES								
OPERATIONS								
	631.003	Utilities	373,803	407,852	389,102	396,000	381,206	396,000
TOTAL OPERATIONS			373,803	407,852	389,102	396,000	381,206	396,000
TOTAL EXPENDITURES			373,803	407,852	389,102	396,000	381,206	396,000
FUNDING SOURCES								
	210	Gas Tax Fund	373,803	407,852	389,102	396,000	381,206	396,000
TOTAL FUNDING SOURCES			373,803	407,852	389,102	396,000	381,206	396,000

Department Expense Summary
 Building Maintenance Fund 100, Division 640

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ACCT		DESCRIPTION	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25-----		FY 2025/26 ADOPTED 6/11/2025
DIVISION	NUMBER					AMENDED BUDGET	YEAR-END ESTIMATE	
<u>BUILDING MAINTENANCE</u>								
<i>EXPENDITURES</i>								
<i>OPERATIONS</i>								
	640.001	City Hall Elect/Water	81,524	99,945	106,561	92,400	105,247	92,400
	640.002	City Hall Facility Maint.	128,069	160,659	174,252	150,020	161,846	177,435
	640.101	BTRCC Utilities	65,543	99,764	102,627	100,200	103,728	100,200
	640.102	BTRCC Facility Maint.	116,666	119,250	106,504	116,350	113,025	117,670
	640.104	BTRCC Improvements	-	-	-	-	-	-
		Subtotal	391,802	479,618	489,943	458,970	483,846	487,705
	640.003	City Hall Facility Mgmt.	-	-	-	-	-	-
		Subtotal	-	-	-	-	-	-
<i>TOTAL OPERATIONS</i>			391,802	479,618	489,943	458,970	483,846	487,705
<i>TOTAL EXPENDITURES</i>			391,802	479,618	489,943	458,970	483,846	487,705
<i>FUNDING SOURCES</i>								
	100	General Fund	391,802	479,618	489,943	458,970	483,846	487,705
<i>TOTAL FUNDING SOURCES</i>			391,802	479,618	489,943	458,970	483,846	487,705

Community Services

Rancho Santa Margarita, California

Community Services

	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25----- AMENDED BUDGET	YEAR-END ESTIMATE	FY 2025/26 ADOPTED 6/11/2025
COMMUNITY SERVICES						
710 Community Services	806,140	1,083,898	1,141,546	1,252,280	1,139,902	1,209,558
TOTAL EXPENDITURES	<u>806,140</u>	<u>1,083,898</u>	<u>1,141,546</u>	<u>1,252,280</u>	<u>1,139,902</u>	<u>1,209,558</u>



Community Services
COMMUNITY SERVICES
BELL TOWER REGIONAL COMMUNITY CENTER

DESCRIPTION

Community Services Department is dedicated to enhancing the quality of life for its residents. With a strong focus on community engagement and fostering a sense of belonging, the department offers a wide array of programs, services and special events to meet the diverse needs of the community. The Community Service team strives to serve as a catalyst for community engagement, promoting an active and fulfilling lifestyle for all residents.

Department Expense Summary
Community Services Fund 100, Division 710

ACCT		FY 2021/22	FY 2022/23	FY 2023/24	-----FY 2024/25-----	YEAR-END	FY 2025/26	
DIVISION	NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	ESTIMATE	ADOPTED 6/11/2025
<u>COMMUNITY SERVICES</u>								
EXPENDITURES								
PERSONNEL								
	512.000	Salaries - Regular	279,707	344,206	369,235	326,353	298,733	333,977
	515.000	Part Time Personnel	77,925	80,231	90,142	118,322	70,848	134,835
	521.000	Medicare	5,151	6,115	6,622	6,408	6,085	6,758
	522.000	Retirement	48,974	60,629	60,285	68,013	74,489	75,077
	523.000	Unemployment Insurance	1,936	1,042	1,281	896	1,003	1,008
	526.000	FICA Cost	4,831	4,974	5,589	7,337	4,393	8,362
	530.000	Benefits	28,011	33,727	33,416	96,000	85,328	96,000
TOTAL PERSONNEL (6.4 FTE)			446,535	530,924	566,569	623,329	540,879	656,017
OPERATIONS								
	610.000	Membership & Dues	1,321	1,185	1,185	1,505	1,185	1,505
	611.000	Training	-	-	-	750	375	2,130
	612.000	Travel/Conf/Meetings	441	450	538	1,070	535	1,075
	614.000	Newsletter/Class Schedule	17,836	41,973	49,742	53,500	54,548	40,000
	618.001	Community Support 2/5	2,907	4,354	3,237	5,000	2,708	5,000
	622.010	Special Depart. Expense	17,733	12,237	8,938	20,000	25,223	25,000
	640.103	Phones	9,101	11,636	13,115	13,260	12,936	13,344
	674.000	Senior Mobility Program	8,409	76,847	84,647	58,991	58,991	53,981
	675.002	NYE Event	21,878	21,272	19,896	53,500	29,296	44,450
	675.005	Summer Concert Series	52,508	72,245	68,958	77,200	63,879	73,000
	675.007	Patriot Day	709	954	483	1,200	775	1,200
	675.101	Programs	41,173	94,703	103,417	120,000	126,856	177,400
	675.103	BTRCC Admin	20,761	23,009	26,302	28,455	27,196	25,936
		Subtotal	194,777	360,865	380,456	434,431	404,503	464,021
	675.001	Youth Center	100,000	120,000	120,000	120,000	120,000	15,000
	675.006	Seniors Program	64,828	72,109	74,520	74,520	74,520	74,520
	700.028	PS - Public Relations	-	-	-	-	-	-
		Subtotal	-	-	-	-	-	-
TOTAL OPERATIONS			359,605	552,974	574,976	628,951	599,023	553,541
CAPITAL OUTLAY								
	840.000	Furniture & Fixtures	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			-	-	-	-	-	-
TOTAL EXPENDITURES			806,140	1,083,898	1,141,546	1,252,280	1,139,902	1,209,558
FUNDING SOURCES								
	100	General Fund	645,237	764,148	763,951	880,289	762,307	828,577
	100	Senior Mobility Grant	35,826	38,739	55,778	58,991	55,778	53,981
	100	GF - Com. Svcs. Revenue	125,077	281,011	321,817	313,000	321,817	327,000
TOTAL FUNDING SOURCES			806,140	1,083,898	1,141,546	1,252,280	1,139,902	1,209,558

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Capital Improvement Plan

Rancho Santa Margarita, California

CAPITAL IMPROVEMENT PROGRAM

DESCRIPTION

The Capital Improvement Program (CIP) delivers the planned list of projects budgeted in accordance with the City Council's goals. The Seven-Year CIP is a scheduling tool to forecast the funding and construction of future projects.

CAPITAL IMPROVEMENT PLAN
Fund 410, Division 900

ACCT NUMBER	DESCRIPTION	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25----- AMENDED BUDGET	YEAR-END ESTIMATE	FY 2025/26 Proposed BUDGET
<u>CAPITAL PROJECTS</u>							
<u>EXPENDITURES - CAPITAL OUTLAY</u>							
911.000	Annual Slurry Seal Program	571,046	214,998	320,934	530,000	5,000	1,025,000
912.000	Annual Residential Overlay	136,328	1,139,558	951,185	900,000	730,000	-
912.003	Arroyo Vista Pavement Rehabilitation	14,832	492,172	-	-	-	-
913.010	SM Pkwy. Pavement Rehabilitation	-	-	-	-	-	1,280,000
913.013	Antonio Parkway Overlay (Alas de Paz to SMP)	2,500	429,069	-	-	-	-
913.014	FY 22-23 Antonio Pkwy Pav Reha	-	3,423	360,147	-	-	-
913.015	Alicia Parkway Pavement Rehabilitation	-	-	-	1,100,000	950,000	-
913.016	Los Alisos Pavement Rehabilitation	-	-	-	-	-	740,000
915.003	Melinda Road Median Improvements	138,880	-	-	-	-	-
916.003	Antonio Parkway Gateway Improvements	20,130	70,262	44,411	3,185,000	1,955,000	2,855,000
917.002	Melinda/SMP Additional Left Turn Lane	-	-	17,886	-	-	-
917.003	Civic Center Midblock Crossing Flashing Sign	-	-	32,320	-	6,400	-
917.004	Intersection Improv.(Avenida de las Flores & Antonio Pkwy)	-	-	-	-	-	50,000
918.004	Plano Trabuco Median Landscape Renovation	175,041	-	-	-	-	-
918.005	Landscaping at SR-241 at SMP	-	-	33,792	-	2,100	-
918.006	Civic Center Non-Functional Turf Replacement	-	-	-	-	-	12,000
921.005	Traffic Signal Enhancements	367,155	358,720	365,973	405,000	380,000	305,000
921.008	Los Alisos/Melinda Road Signal Equipment Upgrade	-	57,780	720	-	-	-
921.009	Traffic Signal System Maintenance	15,919	45,157	38,795	50,000	20,000	55,000
921.010	SMP Signal Sync Project	875	4,777	15,446	288,000	10,000	280,000
921.012	Antonio Pkwy Signal Sync Project	-	-	-	165,000	-	427,000
931.004	SMP Bridge Hinge Repair (Westbound)	96,100	42,556	42,707	60,000	36,500	5,000
931.005	SMP Bridge (Eastbound) Design	-	19,659	35,476	177,000	70,000	2,960,000
931.006	Antonio Pkwy. Bridge	-	19,832	23,509	75,000	35,000	825,000
934.001	Annual Concrete - Sidewalk Repairs	77,699	129,785	629	142,000	100,000	75,000
934.007	ADA Curb Ramp Installation	143,184	403,476	152,017	184,000	150,000	151,477
934.012	Plano Trabuco Catch Basin and Sidewalk Repair Project	10,308	-	-	-	-	-
951.008	City Hall & BTRCC Flooring/Carpeting	6,454	-	-	-	-	-
951.010	Sealcoat City Hall & BTRCC Parking Lots	-	13,514	-	-	-	-
951.015	City Hall / BTRCC Interior Painting	-	-	26,922	-	-	-
951.016	City Hall / BTRCC Stain & Seal Exterior Wood	-	-	51,540	-	-	-
951.021	City Hall Bell System Replacement	25,318	-	-	-	-	-
951.022	HVAC Unit Upgrades	840	540,442	17,823	-	-	-
951.023	Building Access Card System Maintenance Upgrades	-	1,100	13,820	-	-	-
951.024	Building Improvements-Sliding Doors	1,315	51,127	-	-	-	-
951.025	City Hall & BTRCC Interior LED lighting Conversion	-	27,066	15,723	764,000	710,000	-
951.026	City Hall & BTRCC Entryway Enhancements	-	-	82,564	-	-	-
951.027	Veterans Monument at City Hall	-	-	-	-	-	100,000
951.028	City Hall Uninterruptible Power Supply (UPS) replacement	-	-	30,643	-	-	-
951.029	Electric Vehicle Charger Installation	-	-	-	10,000	6,900	-
951.030	City Hall/BTRCC Solar Roof Panel Installation	-	-	-	900,000	60,000	1,840,000
951.031	Ballroom Floor Sanding/Resurfacing	-	-	-	32,000	27,000	-
951.032	City Hall Council Chamber Panel Project	-	-	-	40,000	-	40,000
952.002	Chiquita Ridge Habitat Restoration	895	56,963	-	-	-	-
961.002	Skate Park Improvements Project	-	-	-	55,000	-	-
962.000	Dog Park Renovation	-	8,933	-	-	-	-
965.000	Splash Pad at Central Park	1,214,432	-	-	-	-	-
<u>TOTAL CAPITAL OUTLAY</u>		3,019,254	4,130,369	2,674,982	9,062,000	5,253,900	13,025,477
<u>TOTAL EXPENDITURES</u>		3,019,254	4,130,369	2,674,982	9,062,000	5,253,900	13,025,477

CAPITAL IMPROVEMENT PLAN
Fund 410, Division 900

ACCT NUMBER	DESCRIPTION	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	-----FY 2024/25----- AMENDED BUDGET	YEAR-END ESTIMATE	FY 2025/26 Proposed BUDGET
FUNDING SOURCES							
XXX	Use of City Reserves	-	-	-	3,336,000	2,286,000	3,977,000
100	Transfer From General Fund	292,668	366,476	526,185	-	-	-
210	Transfer From Gas Tax Fund	550,046	555,718	37,158	1,556,988	286,500	1,905,000
212	Transfer From Measure M Fund	137,489	494,139	214,385	1,225,000	796,400	1,115,000
214	Transfer From Air Quality Improve. Fund	875	62,557	16,166	453,000	10,000	365,500
218	Transfer From TCRF Fund	5,716	-	-	-	-	-
220	Transfer From Park Trust	1,006,654	-	-	55,000	-	-
226	Transfer From RMRA Fund	588,378	1,784,223	1,432,266	1,985,000	1,615,000	1,780,000
230	Transfer From ARPA Fund	2,155	591,569	17,823	-	-	-
423.013	HBP	764,996	54,306	93,412	276,000	125,000	3,350,000
423.018	State Capita Park Grant (Prop. 68)	-	207,778	-	-	-	-
423.022	CRRSSA	-	-	200,000	-	-	-
470.001	Interest Income/Other	-	-	(6)	-	-	-
470.002	Unrealized Gain/Loss on Invest	(9,823)	(13,937)	22,497	-	-	-
485.014	CDBG Grant	143,184	201,951	127,152	135,012	135,000	151,477
485.023	Project P TSSP	-	-	-	-	-	341,500
423.019	CIRA Grant	-	-	13,820	40,000	-	40,000
TOTAL FUNDING SOURCES		3,482,339	4,304,780	2,700,858	9,062,000	5,253,900	13,025,477

Seven-Year Capital Improvement Program and Street Maintenance Program
Fiscal Years 2025/26 through 2031/32

No.	PROJECT DESCRIPTION	Fund Source	Total Estimated Cost (1,000's)	Year 1 25/26	Year 2 26/27	Year 3 27/28	Year 4 28/29	Year 5 29/30	Year 6 30/31	Year 7 31/32	Status
STREET IMPROVEMENT/MAINTENANCE PROJECTS											
	Street Maintenance Program (MOE)	General Fund Reserves	\$ 3,501	\$ 471	\$ 480	\$ 490	\$ 500	\$ 510	\$ 520	\$ 530	
		Measure M	\$ 3,987	\$ 567	\$ 570	\$ 570	\$ 570	\$ 570	\$ 570	\$ 570	
		Gas Tax	\$ 2,245	\$ 295	\$ 300	\$ 310	\$ 320	\$ 330	\$ 340	\$ 350	
		TOTAL	\$ 9,733	\$ 1,333	\$ 1,350	\$ 1,370	\$ 1,390	\$ 1,410	\$ 1,430	\$ 1,450	
	Annual Residential Slurry Seal Program	Gas Tax	\$ 1,840	\$ 190	\$ 250	\$ 260	\$ 270	\$ 280	\$ 290	\$ 300	
1	Zone 6B-FY 25/26; Zone 1A-FY 26/27; Zone 1B-FY 27/28; Zone 2-FY 28-29; Zone 3-FY 29-30; Zone 4-FY 30-31; Zone 5-FY 31/32	Measure M	\$ 2,925	\$ 675	\$ 350	\$ 360	\$ 370	\$ 380	\$ 390	\$ 400	
		RMRA	\$ 160	\$ 160							
		TOTAL	\$ 4,925	\$ 1,025	\$ 600	\$ 620	\$ 640	\$ 660	\$ 680	\$ 700	
	Annual Residential Overlay Program	Gas Tax	\$ 2,100		\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	
	Zone 1A-FY 26/27; Zone 1B-FY 27/28; Zone 2-FY 28-29; Zone 3-FY 29-30	Measure M	\$ 1,200		\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	
2	Zone 4-FY 30-31; Zone 5-FY 31/32	RMRA	\$ 3,450		\$ 450	\$ 500	\$ 550	\$ 600	\$ 650	\$ 700	
		TOTAL	\$ 6,750		\$ 1,000	\$ 1,050	\$ 1,100	\$ 1,150	\$ 1,200	\$ 1,250	
	Account: 410-900-912.000	Gas Tax	\$ 630	\$ 75	\$ 80	\$ 85	\$ 90	\$ 95	\$ 100	\$ 105	
	Annual Concrete Repair Program		\$ -								
	Account: 410-900-934.001	TOTAL	\$ 630	\$ 75	\$ 80	\$ 85	\$ 90	\$ 95	\$ 100	\$ 105	
3	Americans with Disabilities Act (ADA) Curb Ramp Installation Project	CDBG	\$ 1,156	\$ 151	\$ 155	\$ 160	\$ 165	\$ 170	\$ 175	\$ 180	
		Gas Tax	\$ 285		\$ 35	\$ 40	\$ 45	\$ 50	\$ 55	\$ 60	
		TOTAL	\$ 1,441	\$ 151	\$ 190	\$ 200	\$ 210	\$ 220	\$ 230	\$ 240	
	Account: 410-900-934.007	RMRA	\$ 1,030	\$ 1,030							
	Santa Margarita Parkway Pavement Rehabilitation	Gas Tax	\$ 250	\$ 250							
4	Limits: Melinda Road/City Limits to SMP Bridge										
	Account: NEW	TOTAL	\$ 1,280	\$ 1,280							
	Los Alisos Blvd Pavement Rehabilitation	RMRA	\$ 340	\$ 340							
	Limits: SR-241/City Limits to Allisma	Gas Tax	\$ 400	\$ 400							
	Account: NEW	TOTAL	\$ 740	\$ 740							
5	Antonio Parkway Pavement Rehabilitation	Gas Tax	\$ 400		\$ 400						
	Limits: City Limits to Tijeras Creek FY 26/27	RMRA	\$ 850		\$ 850						
	Account: NEW	TOTAL	\$ 1,250		\$ 1,250						
	Antonio Parkway Pavement Rehabilitation FY 27/28	Gas Tax	\$ 250			\$ 250					
	Limits: Tijeras Creek to Via Ladera	RMRA	\$ 500			\$ 500					
6	Account: NEW	TOTAL	\$ 750			\$ 750					
SPECIAL PROJECTS											
7	Veterans Monument at Central Park	General Fund Reserves	\$ 100	\$ 100							
	Account: 400-900-951.027	TOTAL	\$ 100	\$ 100							
	Skate Park Improvements Project	Park Fees	\$ 57		\$ 57						
	Account: 400-900-961.002	General Fund Reserves	\$ 100		\$ 100						
		TOTAL	\$ 157		\$ 157						
LANDSCAPE / RENOVATION PROJECTS											
8	Traffic Signal Enhancements	Measure M	\$ 515	\$ 105	\$ 145	\$ 65	\$ 50	\$ 50	\$ 50	\$ 50	
	LED upgrade, painting, bases, etc. at 5 proposed intersections (MOE)	General Fund Reserves	\$ 780	\$ 200	\$ 260	\$ 120	\$ 50	\$ 50	\$ 50	\$ 50	
	Account: 410-900-921.005	TOTAL	\$ 1,295	\$ 305	\$ 405	\$ 185	\$ 100	\$ 100	\$ 100	\$ 100	
	Antonio Parkway Gateway Improvements - Monument	General Fund Reserves	\$ 150	\$ 150							
	Account: 410-900-916.003	TOTAL	\$ 150	\$ 150							
9	Antonio Parkway Gateway Improvements - Median	Gas Tax	\$ -	\$ 550							
	Measure M		\$ -	\$ 280							
	Account: 410-900-916.003	TOTAL	\$ 1,080	\$ 1,080							
	Antonio Parkway Gateway Improvements - Parkway	General Fund Reserves	\$ 1,625	\$ 1,625							
	Recommend Moving to Year 2 (FY 26/27)	TOTAL	\$ 1,625	\$ 1,625							
10	Account: 410-900-916.003										
	Antonio Parkway Gateway Improvements - Median	Gas Tax	\$ -	\$ 550							
	Measure M		\$ -	\$ 280							
	Account: 410-900-916.003	TOTAL	\$ 1,080	\$ 1,080							
	Antonio Parkway Gateway Improvements - Parkway	General Fund Reserves	\$ 1,625	\$ 1,625							
11	Recommend Moving to Year 2 (FY 26/27)	TOTAL	\$ 1,625	\$ 1,625							
	Account: 410-900-916.003										
	Antonio Parkway Gateway Improvements - Median	Gas Tax	\$ -	\$ 550							
	Measure M		\$ -	\$ 280							
	Account: 410-900-916.003	TOTAL	\$ 1,080	\$ 1,080							
12	Antonio Parkway Gateway Improvements - Parkway	General Fund Reserves	\$ 1,625	\$ 1,625							
	Recommend Moving to Year 2 (FY 26/27)	TOTAL	\$ 1,625	\$ 1,625							
	Account: 410-900-916.003										
	Antonio Parkway Gateway Improvements - Median	Gas Tax	\$ -	\$ 550							
	Measure M		\$ -	\$ 280							
13	Account: 410-900-916.003	TOTAL	\$ 1,080	\$ 1,080							
	Antonio Parkway Gateway Improvements - Parkway	General Fund Reserves	\$ 1,625	\$ 1,625							
	Recommend Moving to Year 2 (FY 26/27)	TOTAL	\$ 1,625	\$ 1,625							
	Account: 410-900-916.003										
	Antonio Parkway Gateway Improvements - Median	Gas Tax	\$ -	\$ 550							
14	Measure M		\$ -	\$ 280							
	Account: 410-900-916.003	TOTAL	\$ 1,080	\$ 1,080							
	Antonio Parkway Gateway Improvements - Parkway	General Fund Reserves	\$ 1,625	\$ 1,625							
	Recommend Moving to Year 2 (FY 26/27)	TOTAL	\$ 1,625	\$ 1,625							
	Account: 410-900-916.003										

**Seven-Year Capital Improvement Program and Street Maintenance Program
Fiscal Years 2025/26 through 2031/32**

No.	PROJECT DESCRIPTION	Fund Source	Total Estimated Cost (1,000's)	Year 1 25/26	Year 2 26/27	Year 3 27/28	Year 4 28/29	Year 5 29/30	Year 6 30/31	Year 7 31/32	Status
15	Civic Center Non-Functional Turf Replacement and Monument Landscaping Account: NEW	General Fund Reserves MWDOC Rebate TOTAL	\$ 78 \$ 32 \$ 110	\$ 12 \$ 32 \$ 98	\$ 66 \$ 32 \$ 98						N
CITY HALL & BELL TOWER REGIONAL COMMUNITY CENTER PROJECTS											
16	City Hall & BTRCC Parking Lot Resurfacing Account: NEW	General Fund Reserves TOTAL	\$ 25 \$ - \$ 25				\$ 25				
17	Bell Tower Generator & Enclosure Account: NEW	FEMA Grant TOTAL	\$ 150 \$ - \$ 150		\$ 150						P
18	City Hall Panel Project Account: 410-900-951.032	CIRA Grant Funds TOTAL	\$ 40 \$ - \$ 40	\$ 40							C
19	Ballroom Floor Renovations Account: NEW	General Fund Reserves TOTAL	\$ 45 \$ - \$ 45					\$ 45			N
20	City Hall - BTRCC Roof Improvements and Solar Roof Panel Installation Roof Replacement \$840K Carryover, Solar Project FY 25/26 Account: 410-900-951.030	General Fund Reserves TOTAL	\$ 1,840 \$ - \$ 1,840	\$ 1,840							C
21	BTRCC Floor Replacement Arts & Craft Room, Health & Fitness Room Account: NEW	General Fund Reserves TOTAL	\$ 52 \$ - \$ 52	\$ 52							N
22	BTRCC Interior Painting Account: NEW	General Fund Reserves TOTAL	\$ 70 \$ - \$ 70		\$ 70						N
TRAFFIC IMPROVEMENT PROJECTS											
23	Traffic Signal System Maintenance System maintenance improvements at Various Citywide Intersections Account: 410-900-921.009	Measure M TOTAL	\$ 490 \$ - \$ 490	\$ 55 \$ 55 \$ 55	\$ 60 \$ 60 \$ 60	\$ 65 \$ 65 \$ 65	\$ 70 \$ 70 \$ 70	\$ 75 \$ 75 \$ 75	\$ 80 \$ 80 \$ 80	\$ 85 \$ 85 \$ 85	
24	Intersection Improvements at Avenida de las Flores and Antonio Pkwy Improvements to prevent illegal movements in intersection Account: NEW	General Fund Reserves TOTAL	\$ 50 \$ - \$ 50	\$ 50							
25	SMP Signal Synchronization Project SMP/Portal Signal Sync w/ MV, LF and Caltrans. Various Int. Improvements Account: 410-900-921.010	AQMD TOTAL	\$ 280 \$ - \$ 280	\$ 280							C
26	Antonio Parkway Signal Synchronization Project Antonio Pkwy Signal Sync with OG, CT & RSM Account: 410-900-921.012	AQMD Project P TOTAL	\$ 653 \$ 2,614 \$ 3,267	\$ 85 \$ 342 \$ 427				\$ 568 \$ 2,272 \$ 2,840			C
BRIDGE PROJECTS											
27	SANTA MARGARITA PKWY. BRIDGE HINGE REPAIR (Westbound) Annual Maintenance	Gas Tax TOTAL	\$ 5 \$ - \$ 5	\$ 5							C
28	SANTA MARGARITA PKWY. BRIDGE (Eastbound) Account: 410-900-931.004	HBP** Gas Tax TOTAL	\$ 2,620 \$ 340 \$ 2,960	\$ 2,620							C
29	ANTONIO PKWY. BRIDGE Account: 410-900-931.005	HBP** Gas Tax TOTAL	\$ 730 \$ 95 \$ 825	\$ 730							C

Seven-Year Capital Improvement Program and Street Maintenance Program
Fiscal Years 2025/26 through 2031/32

No.	PROJECT DESCRIPTION	Fund Source	Total Estimated Cost (1,000's)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Status
				25/26	26/27	27/28	28/29	29/30	30/31	31/32	
	SUBTOTAL CAPITAL PROJECTS EXPENDITURES		\$ 31,842	\$ 13,025	\$ 4,042	\$ 3,025	\$ 2,235	\$ 5,185	\$ 2,390	\$ 2,480	
	TOTAL CAPITAL PROJECTS & STREET MAINTENANCE EXPENDITURES		\$ 41,575	\$ 14,358	\$ 5,392	\$ 4,395	\$ 3,625	\$ 6,595	\$ 3,820	\$ 3,930	

Notes:

D	Project Deferred from Fiscal Year 2024-25
C	Project Continued from Fiscal Year 2024-25
N	New Project
A	Project Advanced from Previous 7 Year CIP
P	Project Postponed to Later Year
	No Change in Status from Previous 7Yr. CIP

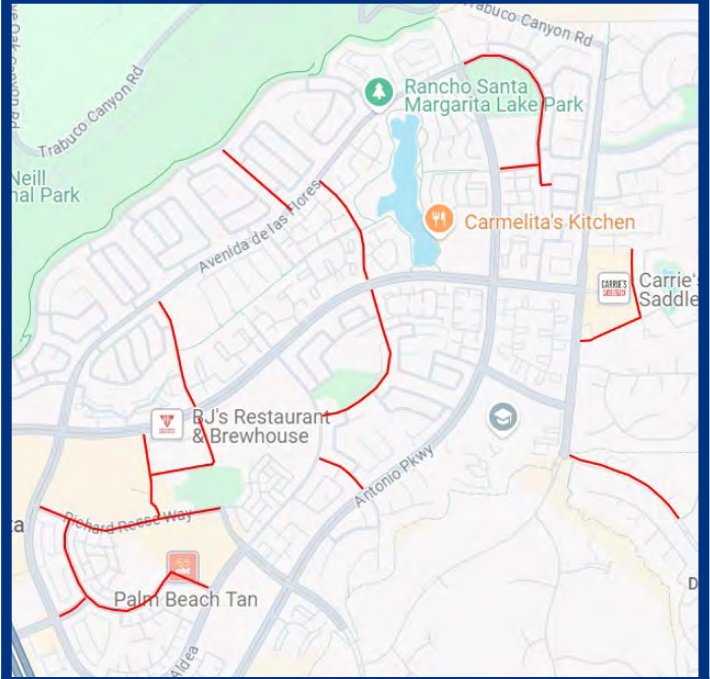
CIP FUND EXPENDITURES (WITHOUT MAINTENANCE)											
	Year 1 25/26	Year 2 26/27	Year 3 27/28	Year 4 28/29	Year 5 29/30	Year 6 30/31	Year 7 31/32				
Gas Tax	\$ 1,905	\$ 1,115	\$ 985	\$ 755	\$ 775	\$ 795	\$ 815				
RMRA	\$ 1,780	\$ 1,300	\$ 1,000	\$ 550	\$ 600	\$ 650	\$ 700				
Measure M	\$ 1,115	\$ 755	\$ 690	\$ 690	\$ 705	\$ 720	\$ 735				
AQMD	\$ 365	\$ -	\$ -	\$ -	\$ 568	\$ -	\$ -				
CDBG	\$ 151	\$ 155	\$ 160	\$ 165	\$ 170	\$ 175	\$ 180				
Park Fees	\$ -	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -				
HBP**	\$ 3,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
CRRSSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
CJRA Grant Funds	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
FEMA Grant	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -				
Project PI	\$ 342	\$ -	\$ -	\$ -	\$ 2,272	\$ -	\$ -				
MWIDOC Rebate	\$ -	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -				
General Fund Reserves	\$ 3,977	\$ 478	\$ 190	\$ 75	\$ 95	\$ 50	\$ 50				
TOTAL CAPITAL PROJECTS	\$ 13,025	\$ 4,042	\$ 3,025	\$ 2,235	\$ 5,185	\$ 2,390	\$ 2,480				
STREET MAINTENANCE	\$ 1,333	\$ 1,350	\$ 1,370	\$ 1,390	\$ 1,410	\$ 1,430	\$ 1,450				
TOTAL CAPITAL PROJECTS & STREET MAINTENANCE EXPENDITURES	\$ 14,358	\$ 5,392	\$ 4,395	\$ 3,625	\$ 6,595	\$ 3,820	\$ 3,930				

CATEGORY EXPENDITURES (WITHOUT MAINTENANCE)											
	Year 1 25/26	Year 2 26/27	Year 3 27/28	Year 4 28/29	Year 5 29/30	Year 6 30/31	Year 7 31/32				
STREET IMPROVEMENT/MAINTENANCE PROJECTS	\$ 3,271	\$ 3,120	\$ 2,705	\$ 2,040	\$ 2,125	\$ 2,210	\$ 2,295				
SPECIAL PROJECTS	\$ 100	\$ 157	\$ -	\$ -	\$ -	\$ -	\$ -				
LANDSCAPE /RENOVATION PROJECTS	\$ 3,172	\$ 503	\$ 185	\$ 100	\$ 100	\$ 100	\$ 100				
CITY HALL & BELL TOWER REGIONAL COMMUNITY CENTER PROJECTS	\$ 1,880	\$ 202	\$ 70	\$ 25	\$ 45	\$ -	\$ -				
TRAFFIC IMPROVEMENT PROJECTS	\$ 812	\$ 60	\$ 65	\$ 70	\$ 2,915	\$ 80	\$ 85				
BRIDGE PROJECTS	\$ 3,790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
CIP FUND EXPENDITURES SUBTOTAL	\$ 13,025	\$ 4,042	\$ 3,025	\$ 2,235	\$ 5,185	\$ 2,390	\$ 2,480				

City of Rancho Santa Margarita Capital Improvement Project Information



RESIDENTIAL STREET



VICINITY MAP

PROJECT TITLE:

Annual Residential Slurry Seal Program

DEPARTMENT:

Public Works

PROJECT TYPE:

Street Improvement/Maintenance

ESTIMATED SCHEDULE:

Design	FY 2025/26
Construction	FY 2025/26

FUNDING SOURCE:

Gas Tax
Measure M

PROJECT MANAGER:

Principal Engineer

CIP ACCOUNT NO.:

410-900-911.000

PROJECT DESCRIPTION:

The project consists of slurry sealing various streets which are located within Zone 4 and Zone 5 of the City

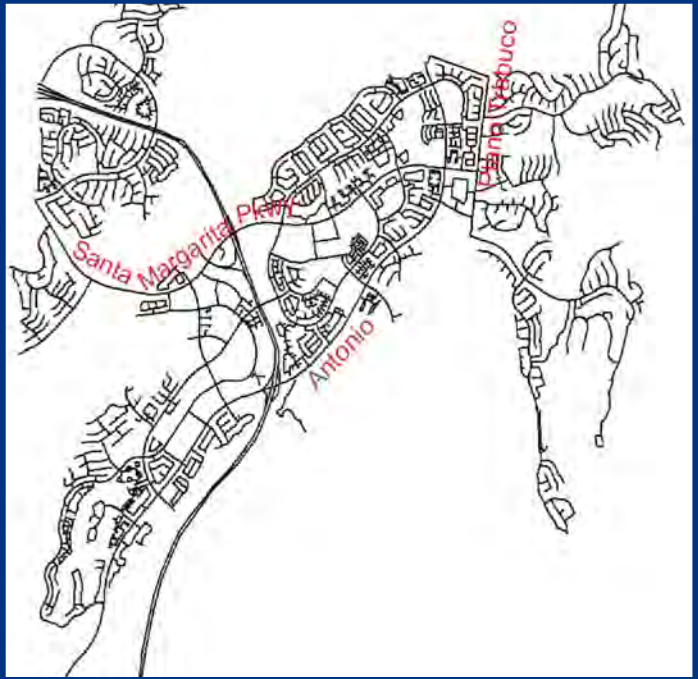
PROJECT BUDGET:

Design	\$	16,900
Construction Estimate	\$	423,000
Inspection/Construction Management	\$	42,300
Material Testing	\$	21,200
Construction Contingency	\$	43,600
Advertisement	\$	3,000
Total Proposed Budget	\$	550,000

City of Rancho Santa Margarita Capital Improvement Project Information



CONCRETE SIDEWALK



CITY WIDE

PROJECT TITLE:
Annual Concrete Repair Program

DEPARTMENT:
Public Works

PROJECT TYPE:
Street Improvement/Maintenance

ESTIMATED SCHEDULE:
Design FY 2025/26
Construction FY 2025/26

FUNDING SOURCE:
Gas Tax

PROJECT MANAGER:
Principal Engineer

CIP ACCOUNT NO.:
410-900-934.001

PROJECT DESCRIPTION:
The project consists of removing and replacing damaged sidewalks at various locations throughout the City.

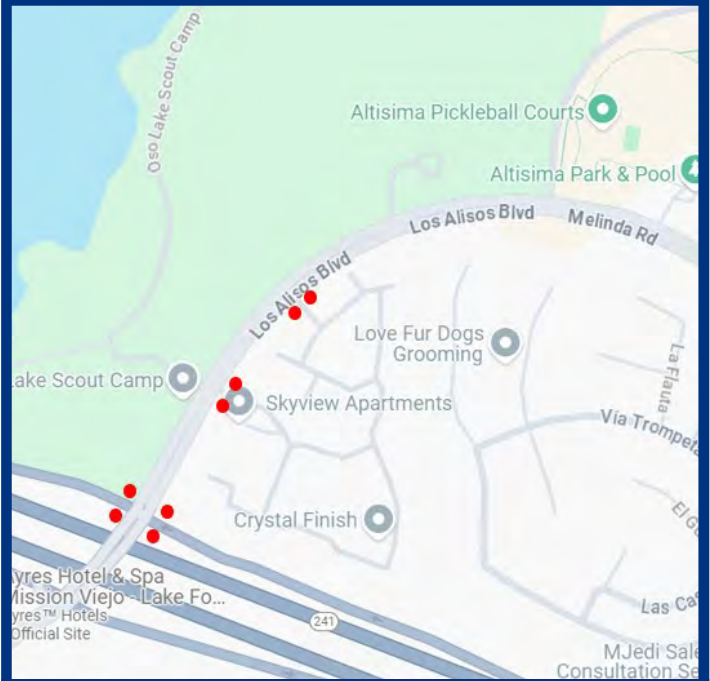
PROJECT BUDGET:

Design	\$	1,500
Construction Estimate	\$	60,000
Inspection/Construction Management	\$	5,500
Construction Contingency	\$	6,000
Advertisement	\$	2,000
Total Project Budget		\$ 75,000

City of Rancho Santa Margarita Capital Improvement Project Information



ADA CURB RAMP



CITY WIDE

PROJECT TITLE:

Americans with Disabilities Act (ADA)
Curb Ramp Installation Project

DEPARTMENT:

Public Works

PROJECT TYPE:

Street Improvement/Maintenance

ESTIMATED SCHEDULE:

Design	FY 2025/26
Construction	FY 2025/26

FUNDING SOURCE:

CDBG
Gas Tax

PROJECT MANAGER:

Principal Engineer

CIP ACCOUNT NO.:

410-900-934.007

PROJECT DESCRIPTION:

The project consists of reconstructing curb ramps to meet current ADA standards at various locations throughout the City.

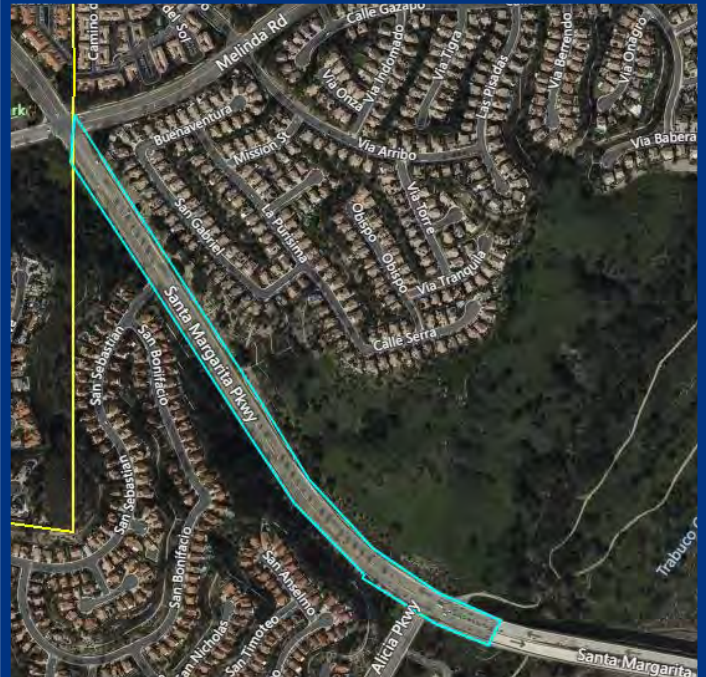
PROJECT BUDGET:

Design	\$	1,500
Construction Estimate	\$	115,000
Inspection/Construction Management	\$	9,500
Construction Contingency (for additional ramps, dependent on concrete prices)	\$	15,000
Advertisement	\$	1,000
Total Proposed Budget		\$ 142,000

City of Rancho Santa Margarita Capital Improvement Project Information



SANTA MARGARITA PARKWAY



VICINITY MAP

PROJECT TITLE:

Santa Margarita Parkway Pavement
Rehabilitation (Melinda Rd. to Alicia Pkwy.)

DEPARTMENT:

Public Works

PROJECT TYPE:

Street Improvement/Maintenance

ESTIMATED SCHEDULE:

Design	FY 2025/26
Construction	FY 2025/26

FUNDING SOURCE:

RMRA
Gas Tax

PROJECT MANAGER:

Assistant City Engineer

CIP ACCOUNT NO.:

NEW

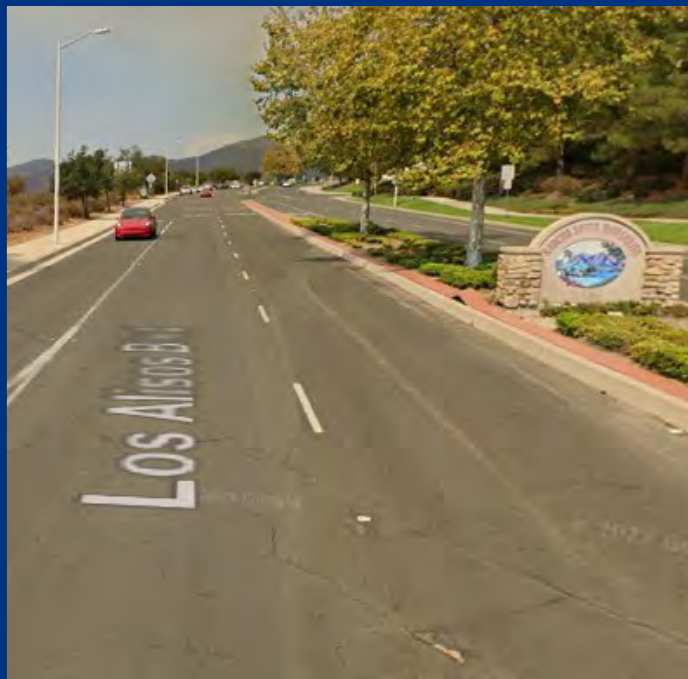
PROJECT DESCRIPTION:

Pavement rehabilitation including grind & overlay, crack sealing, striping, and digouts.

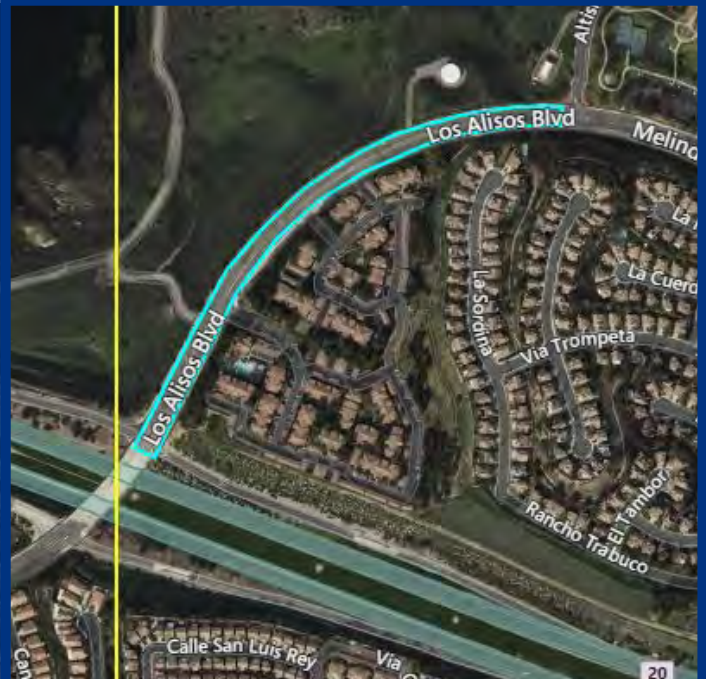
PROJECT BUDGET:

Funds Spent to Date	\$	-
Design	\$	4,000
Construction	\$	1,100,000
Construction Contingency	\$	110,000
Inspection/Construction Management	\$	40,000
Material Testing	\$	20,000
Administration	\$	5,000
Advertisement	\$	1,000
Total	\$	1,280,000

City of Rancho Santa Margarita Capital Improvement Project Information



LOS ALISOS BLVD



VICINITY MAP

PROJECT TITLE:

Los Alisos Pavement Rehabilitation
(City Limits to Altisima)

DEPARTMENT:

Public Works

PROJECT TYPE:

Street Maintenance

ESTIMATED SCHEDULE:

Design	FY 2025/26
Construction	FY 2025/26

FUNDING SOURCE:

RMRA
Gas Tax

PROJECT MANAGER:

Assistant City Engineer

CIP ACCOUNT NO.:

NEW

PROJECT DESCRIPTION:

Pavement rehabilitation including grind & overlay, crack sealing, striping, and digouts.

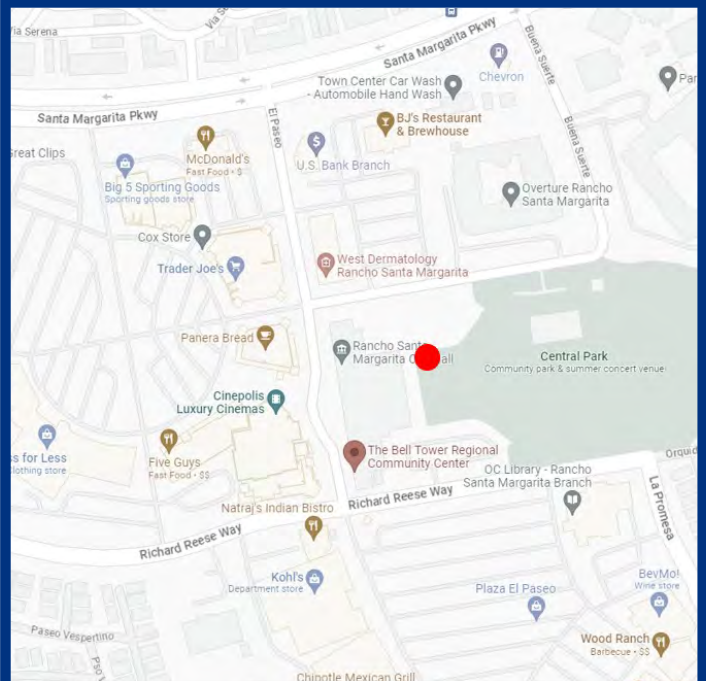
PROJECT BUDGET:

Funds Spent to Date	\$	-
Design	\$	5,000
Construction	\$	600,000
Construction Contingency	\$	60,000
Inspection/Construction Management	\$	45,000
Material Testing	\$	20,000
Administration	\$	9,000
Advertisement	\$	1,000
Total	\$	740,000

City of Rancho Santa Margarita Capital Improvement Project Information



PROPOSED SITE



VICINITY MAP

PROJECT TITLE:
Veterans Monument at Central Park

DEPARTMENT:
Public Works

PROJECT TYPE:
Special Projects

ESTIMATED SCHEDULE:
Design FY 2025/26
Construction FY 2025/26

FUNDING SOURCE:
General Funds
Park Trust

PROJECT MANAGER:
Principal Engineer

CIP ACCOUNT NO.:
New

PROJECT DESCRIPTION:
Construction of a Veterans Monument

PROJECT BUDGET:

Design/ Construction Estimate	\$	85,000
Construction Contingency	\$	12,750
Advertisement	\$	2,250
Total Proposed Budget	\$	100,000

City of Rancho Santa Margarita Capital Improvement Project Information



INTERSECTION ENHANCEMENTS



VICINITY MAP

PROJECT TITLE:
Traffic Signal Enhancements

DEPARTMENT:
Public Works

PROJECT TYPE:
Landscape/ Renovation Projects

ESTIMATED SCHEDULE:
Design FY 2025/26
Construction FY 2025/26

FUNDING SOURCE:
Measure M
General Fund Reserves

PROJECT MANAGER:
Principal Engineer

CIP ACCOUNT NO.:
410-900-921.005

PROJECT DESCRIPTION:
The project consists of furnishing, installing and painting traffic enhancements at proposed intersections at various locations listed in the Vicinity Map.

PROJECT BUDGET:

Material Furnishing and Procurement	\$	150,000
Design	\$	6,000
Construction Estimate	\$	127,000
Inspection/Construction Management	\$	8,000
Construction Contingency	\$	12,000
Advertisement	\$	2,000
Total Proposed Budget	\$	305,000

City of Rancho Santa Margarita Capital Improvement Project Information



ANTONIO GATEWAY MONUMENT



VICINITY MAP

PROJECT TITLE:

Antonio Parkway Gateway Improvements -
Gateway Monument

DEPARTMENT:

Public Works

PROJECT TYPE:

Landscaping / Beautification

ESTIMATED SCHEDULE:

Construction FY 2024/25 - FY 2025/26

FUNDING SOURCE:

General Fund

PROJECT MANAGER:

Assistant City Engineer

CIP ACCOUNT NO.:

410-900-916.003

PROJECT DESCRIPTION:

Construction of gateway monument on Antonio Parkway at the City's southern boundary limits.

PROJECT BUDGET:

Funds Spent to Date	(\$	650,000)
Construction	\$	675,000
Construction Contingency	\$	67,500
Inspection/Construction Management	\$	30,000
Material Testing	\$	10,000
Administration	\$	15,000
Advertisement / Outreach	\$	2,500
Total	\$	150,000

City of Rancho Santa Margarita Capital Improvement Project Information



ANTONIO GATEWAY MEDIAN



VICINITY MAP

PROJECT TITLE:

Antonio Parkway Gateway Improvements -
Median

DEPARTMENT:

Public Works

PROJECT TYPE:

Landscaping / Beautification

ESTIMATED SCHEDULE:

Construction FY 2024/25 - FY 2025/26

FUNDING SOURCE:

Gas Tax, Measure M, RMRA

PROJECT MANAGER:

Assistant City Engineer

CIP ACCOUNT NO.:

410-900-916.003

PROJECT DESCRIPTION:

Construction of raised decorative landscaped center median on Antonio Parkway from the City's southern limits to the Tijeras Creek Bridge.

PROJECT BUDGET:

Funds Spent to Date	(\$	910,000)
Design (FY 2021/22 - FY 2023/24)	\$	175,000
Construction	\$	1,550,000
Construction Contingency	\$	155,000
Inspection/Construction Management	\$	70,000
Material Testing	\$	20,000
Administration	\$	15,000
Advertisement / Outreach	\$	5,000
Total	\$	1,080,000

City of Rancho Santa Margarita Capital Improvement Project Information



ANTONIO GATEWAY PARKWAY



VICINITY MAP

PROJECT TITLE:
Antonio Parkway Gateway Improvements -
Parkway

DEPARTMENT:
Public Works

PROJECT TYPE:
Landscaping / Beautification

ESTIMATED SCHEDULE:
Construction FY 2025/26

FUNDING SOURCE:
General Fund

PROJECT MANAGER:
Assistant City Engineer

CIP ACCOUNT NO.:
410-900-916.003

PROJECT DESCRIPTION:
Construction of split-rail fence with decomposed granite on west side of Antonio Parkway, and landscaping and irrigation on east side of Antonio Parkway.

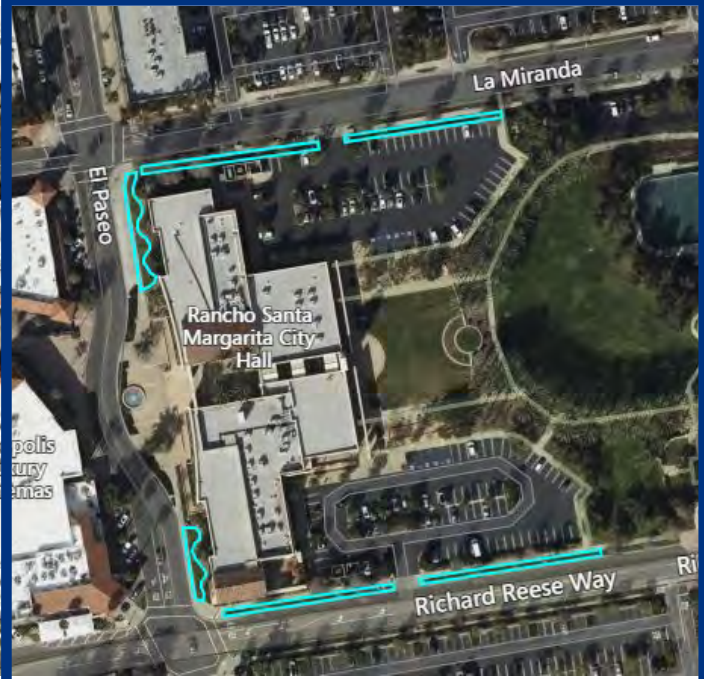
PROJECT BUDGET:

Funds Spent to Date	\$	-
Construction	\$	1,430,000
Construction Contingency	\$	143,000
Inspection/Construction Management	\$	30,000
Material Testing	\$	5,000
Administration	\$	15,000
Advertisement / Outreach	\$	2,000
Total	\$	1,625,000

City of Rancho Santa Margarita Capital Improvement Project Information



LANDSCAPE TURF REMOVAL



VICINITY MAP

PROJECT TITLE:

Civic Center Non-Functional Turf Replacement

DEPARTMENT:

Public Works

PROJECT TYPE:

Landscaping / Beautification

ESTIMATED SCHEDULE:

Design	FY 2025/26
Construction	FY 2026/27

FUNDING SOURCE:

General Fund

PROJECT MANAGER:

Environmental Programs Coordinator

CIP ACCOUNT NO.:

NEW

PROJECT DESCRIPTION:

Installation of new landscaping to replace non-functional turf, per AB 1572, around City Hall and Bell Tower Regional Community Center. Landscaping will include a sustainability feature.

PROJECT BUDGET:

Funds Spent to Date	\$	-
Design	\$	12,000
Construction	\$	-
Construction Contingency	\$	-
Advertisement / Outreach	\$	-
Total	\$	12,000

City of Rancho Santa Margarita Capital Improvement Project Information



CITY HALL



CITY COUNCIL CHAMBERS

PROJECT TITLE:
City Hall Panel Project

DEPARTMENT:
Public Works

PROJECT TYPE:
City Hall & Bell Tower Regional Community Center Projects

ESTIMATED SCHEDULE:
Design FY 2025/26
Construction FY 2025/26

FUNDING SOURCE:
CIRA Grant Funds

PROJECT MANAGER:
Principal Engineer

CIP ACCOUNT NO.:
410-900-951.032

PROJECT DESCRIPTION:
The project consists of facility improvements to the existing City Council Chambers

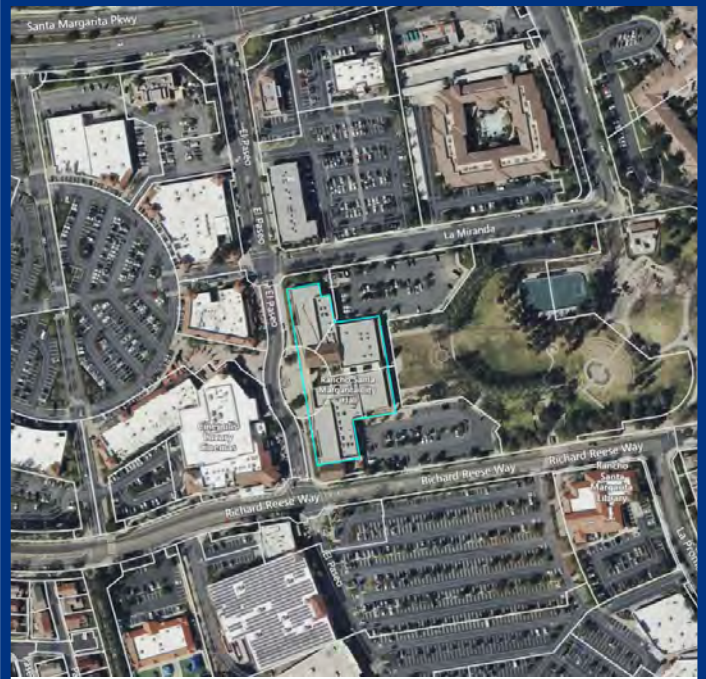
PROJECT BUDGET:

Design/ Construction Estimate	\$ 35,000
Construction Contingency	\$ 4,000
Advertisement	\$ 1,000
Total Proposed Budget	\$ 40,000

City of Rancho Santa Margarita Capital Improvement Project Information



SOLAR INSTALLATION



VICINITY MAP

PROJECT TITLE:

City Hall - BTRCC Roof Improvements & Solar
Roof Panel Installation

DEPARTMENT:

Public Works

PROJECT TYPE:

City Hall & Bell Tower Regional Community
Center

ESTIMATED SCHEDULE:

Design	FY 2024/25 - FY 2025/26
Construction	FY 2025/26

FUNDING SOURCE:

General Fund

PROJECT MANAGER:

Assistant City Engineer

CIP ACCOUNT NO.:

NEW

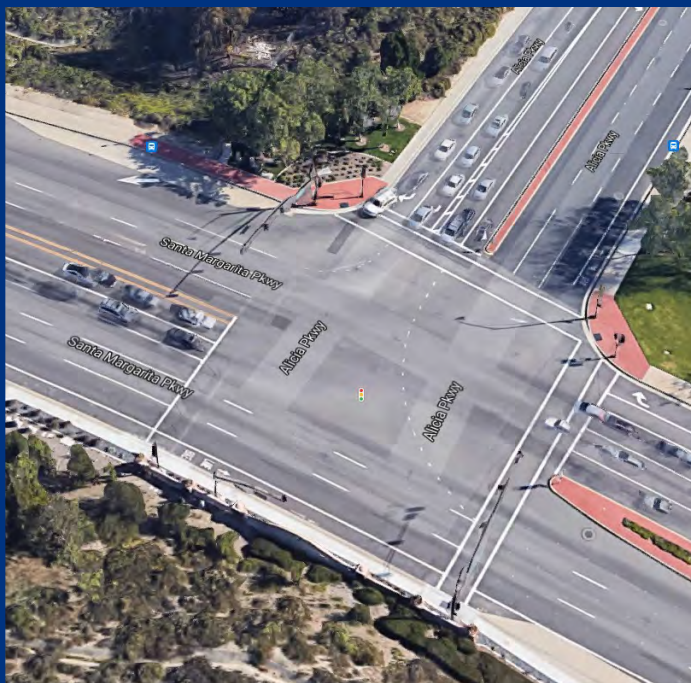
PROJECT DESCRIPTION:

Roof improvements in FY 2024/25 and solar panel installation in FY 2025/26.

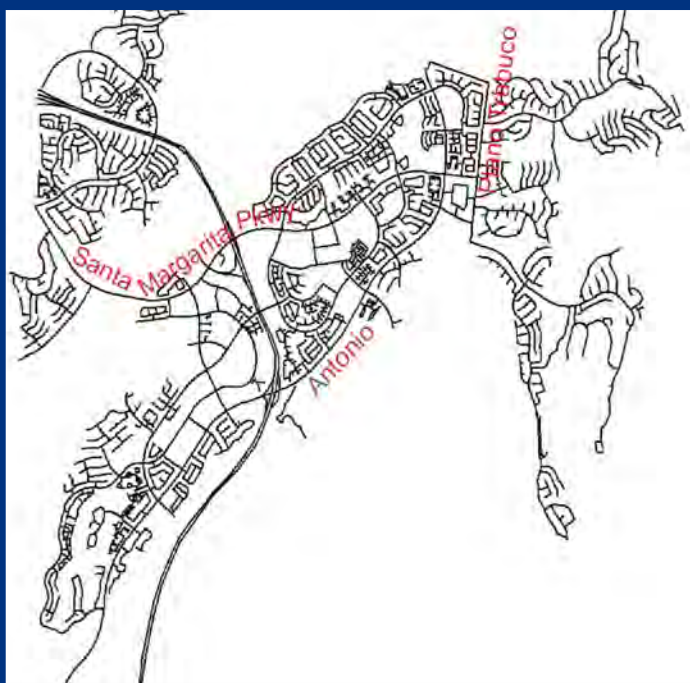
PROJECT BUDGET:

Funds Spent to Date	(\$ 60,000)
Roof Improvements (FY 2024/25 - FY 2025/26)	\$ 900,000
Solar Installation (FY 2025/26)	\$ 1,000,000
Total	\$ 1,840,000

City of Rancho Santa Margarita Capital Improvement Project Information



TRAFFIC INTERSECTION



VICINITY MAP

PROJECT TITLE:
Traffic Signal System Maintenance (Citywide)

DEPARTMENT:
Public Works

PROJECT TYPE:
Traffic Improvements

ESTIMATED SCHEDULE:
Maintenance FY 2024/25-2030/31

FUNDING SOURCE:
Measure M

PROJECT MANAGER:
Traffic Engineer/ Superintendent

CIP ACCOUNT NO.:
410-900-921.009

PROJECT DESCRIPTION:
Project consist of various deferred maintenance and upgrade items to the City's traffic signal systems.

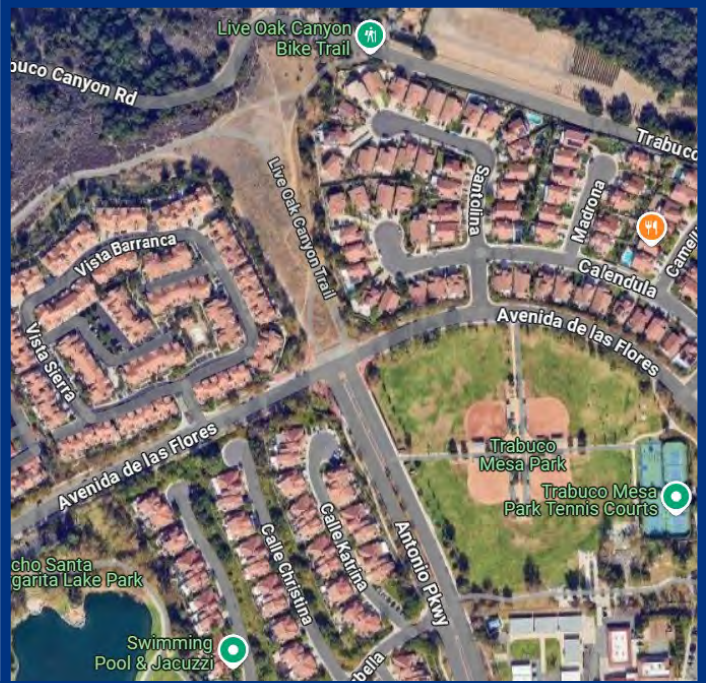
PROJECT BUDGET:

Maintenance/ Construction Estimate	\$	55,000
Total	\$	55,000

City of Rancho Santa Margarita Capital Improvement Project Information



INTERSECTION ENHANCEMENTS



VICINITY MAP

PROJECT TITLE:

Intersection Improvements at Avenida de las Flores and Antonio Parkway

DEPARTMENT:

Public Works

PROJECT TYPE:

Traffic Improvement Project

ESTIMATED SCHEDULE:

Design	FY 2025/26
Construction	FY 2025/26

FUNDING SOURCE:

General Fund Reserves

PROJECT MANAGER:

Principal Engineer

CIP ACCOUNT NO.:

NEW

PROJECT DESCRIPTION:

The project consists of installing Botts' Dots at the intersection of Avenida de las Flores and Antonio Parkway

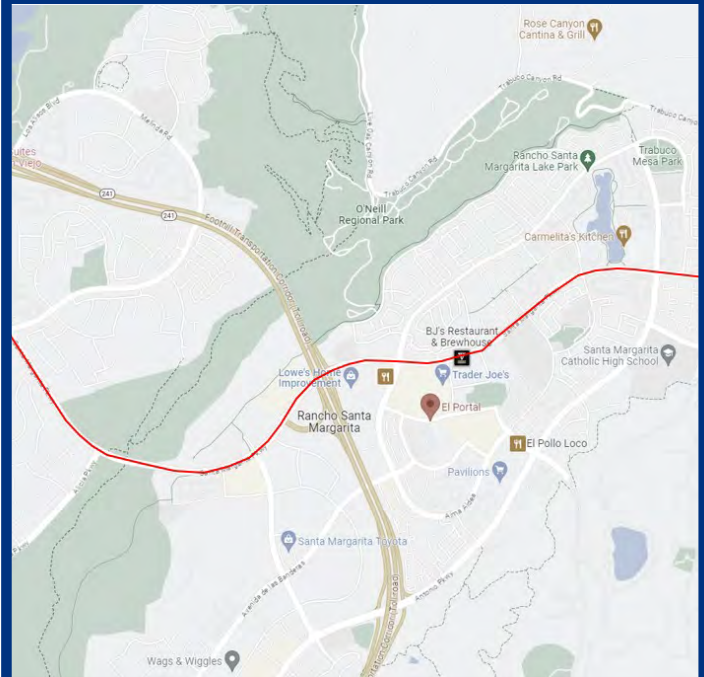
PROJECT BUDGET:

Design and Construction Estimate	\$	46,500
Construction Contingency	\$	2,500
Advertisement	\$	1,000
Total Proposed Budget	\$	50,000

City of Rancho Santa Margarita Capital Improvement Project Information



TRAFFIC SIGNAL



VICINITY MAP

PROJECT TITLE:
Santa Margarita Parkway Signal Sync Project

DEPARTMENT:
Public Works

PROJECT TYPE:
Traffic Improvements

ESTIMATED SCHEDULE:
Construction FY 2025/26

FUNDING SOURCE:
AQMD

PROJECT MANAGER:
Traffic Engineer

CIP ACCOUNT NO.:
410-900-921.010

PROJECT DESCRIPTION:
Implementation of traffic signal synchronization to optimize traffic signal operations.

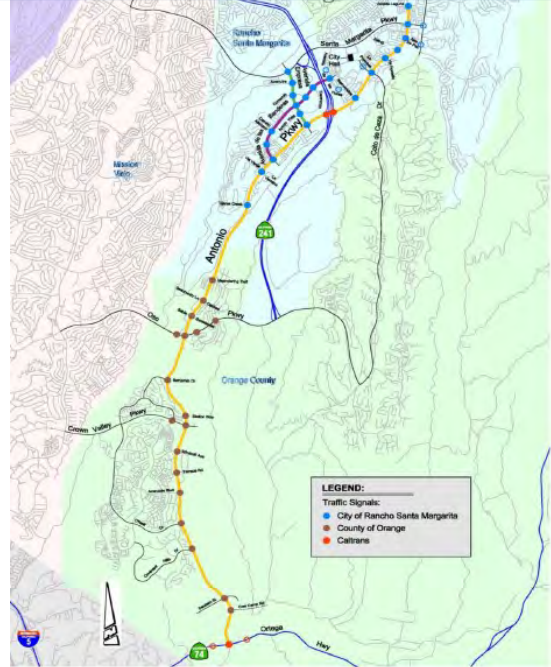
PROJECT BUDGET:

Funds Spent to Date	(\$	17,000)
Design	\$	7,000
Construction	\$	265,000
Construction Contingency	\$	9,000
Administration	\$	16,000
Total	\$	280,000

City of Rancho Santa Margarita Capital Improvement Project Information



TRAFFIC SIGNAL



VICINITY MAP

PROJECT TITLE:

Antonio Parkway Signal Sync Project

DEPARTMENT:

Public Works

PROJECT TYPE:

Traffic Improvements

ESTIMATED SCHEDULE:

Design	FY 2024/25 - FY 2025/26
Construction	FY 2026/27

FUNDING SOURCE:

Project P
AQMD

PROJECT MANAGER:

Traffic Engineer

CIP ACCOUNT NO.:

410-900-921.012

PROJECT DESCRIPTION:

Implementation of traffic signal synchronization to optimize traffic signal operations.

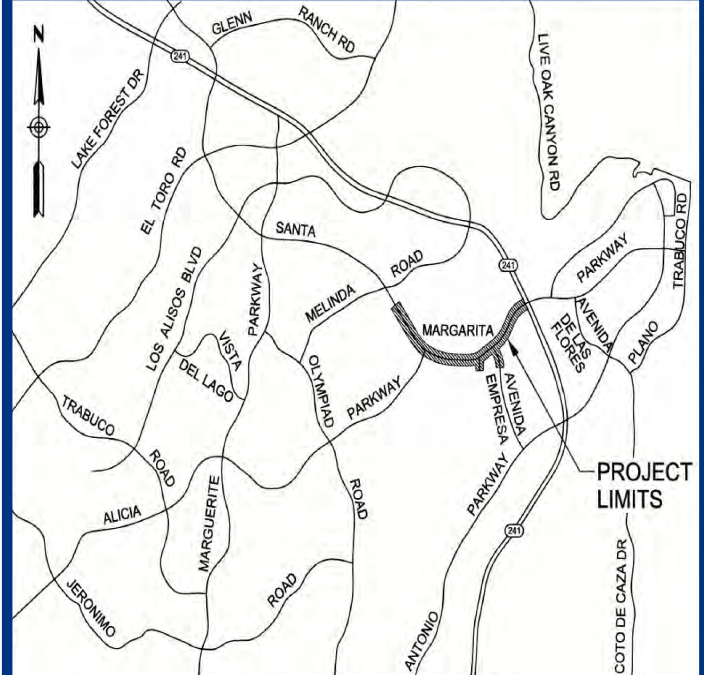
PROJECT BUDGET:

Funds Spent to Date	\$	-
Design	\$	420,000
Administration	\$	7,000
Total	\$	427,000

City of Rancho Santa Margarita Capital Improvement Project Information



BRIDGE HINGE REPAIR



VICINITY MAP

PROJECT TITLE:

Santa Margarita Parkway Bridge Hinge Repair

DEPARTMENT:

Public Works

PROJECT TYPE:

Bridge Preventive Maintenance

ESTIMATED SCHEDULE:

Design	FY 2014/15 - FY 2017/18
Construction	FY 2018/19 - FY 2025/26

FUNDING SOURCE:

HBP
Gas Tax

PROJECT MANAGER:

Assistant City Engineer

CIP ACCOUNT NO.:

410-900-931.004

PROJECT DESCRIPTION:

Reconstruction of a critical hinge and performing various general preventive bridge maintenance repairs consistent with Bridge Preventive Maintenance Program and Caltrans inspection recommendations. Perform long-term habitat restoration.

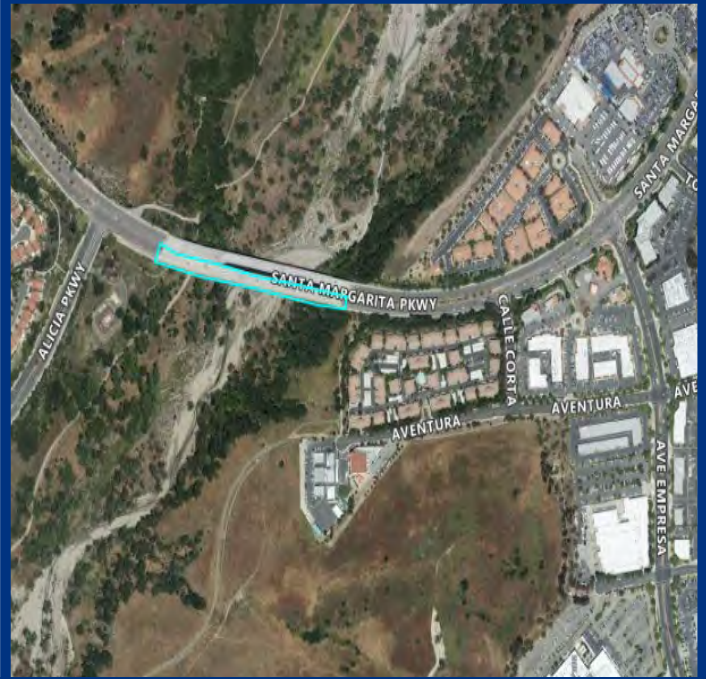
PROJECT BUDGET:

Funds Spent to Date	(\$	4,125,000)
Preliminary Engineering/Design (FY 2011/12 - FY 2017/18)	\$	595,000
Construction Management/Inspection/Testing (FY 2019/20 - FY 2021/22)	\$	650,000
Project Management/Administration (FY 2018/19 - FY 2020/21)	\$	185,000
Construction Engineering Design Support (FY 2020/21)	\$	90,000
Construction (FY 2019/20 - FY 2021/22)	\$	2,412,000
Advertisement/Miscellaneous (FY 2019/20 - FY 2020/21)	\$	30,000
Habitat Restoration Maintenance/Administration (FY 2021/22 - FY 2025/26)	\$	168,000

City of Rancho Santa Margarita Capital Improvement Project Information



E/B SANTA MARGARITA PKWY BRIDGE



VICINITY MAP

PROJECT TITLE:

Eastbound Santa Margarita Parkway Bridge
Maintenance

DEPARTMENT:

Public Works

PROJECT TYPE:

Bridge Preventive Maintenance

ESTIMATED SCHEDULE:

Design	FY 2022/23 - FY 2024/25
Construction	FY 2025/26

FUNDING SOURCE:

HBP
Gas Tax

PROJECT MANAGER:

Assistant City Engineer

CIP ACCOUNT NO.:

410-900-931.005

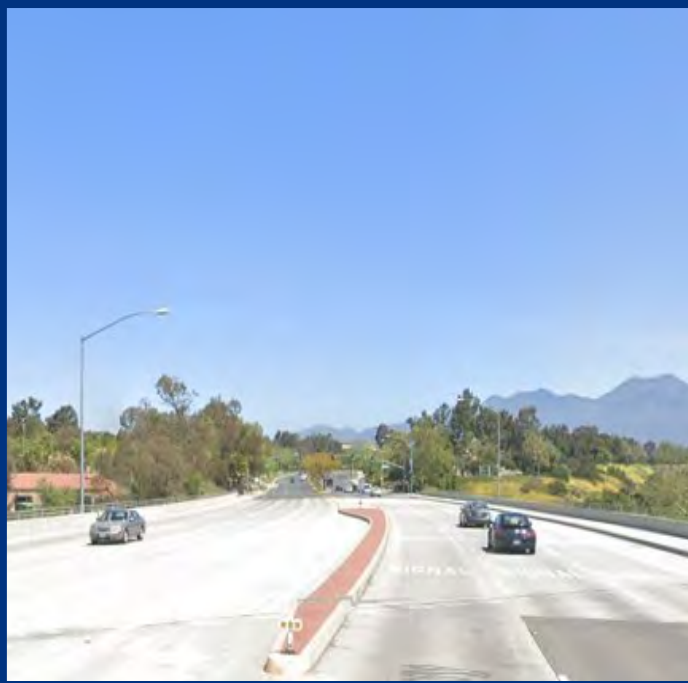
PROJECT DESCRIPTION:

Bridge general preventive maintenance design phase including environmental documentation, permitting, and preparing construction documents.

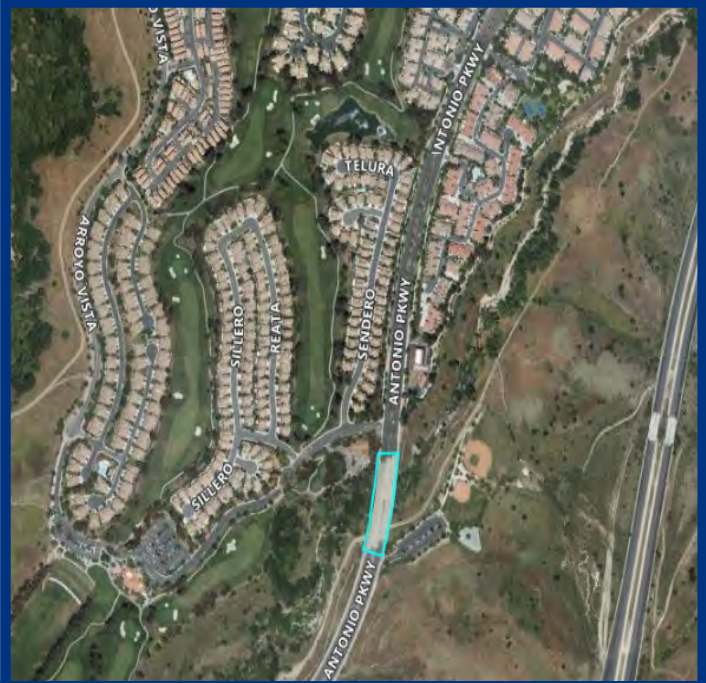
PROJECT BUDGET:

Funds Spent to Date	(\$	80,000)
Design Phase	\$	200,000
Construction Phase	\$	2,810,000
Administration	\$	30,000
Total	\$	2,960,000

City of Rancho Santa Margarita Capital Improvement Project Information



ANTONIO PKWY BRIDGE



VICINITY MAP

PROJECT TITLE:

Antonio Parkway Bridge Maintenance

ESTIMATED SCHEDULE:

Design	FY 2022/23 - FY 2024/25
Construction	FY 2025/26

DEPARTMENT:

Public Works

FUNDING SOURCE:

HBP
Gas Tax

PROJECT MANAGER:

Assistant City Engineer

PROJECT TYPE:

Bridge Preventive Maintenance

CIP ACCOUNT NO.:

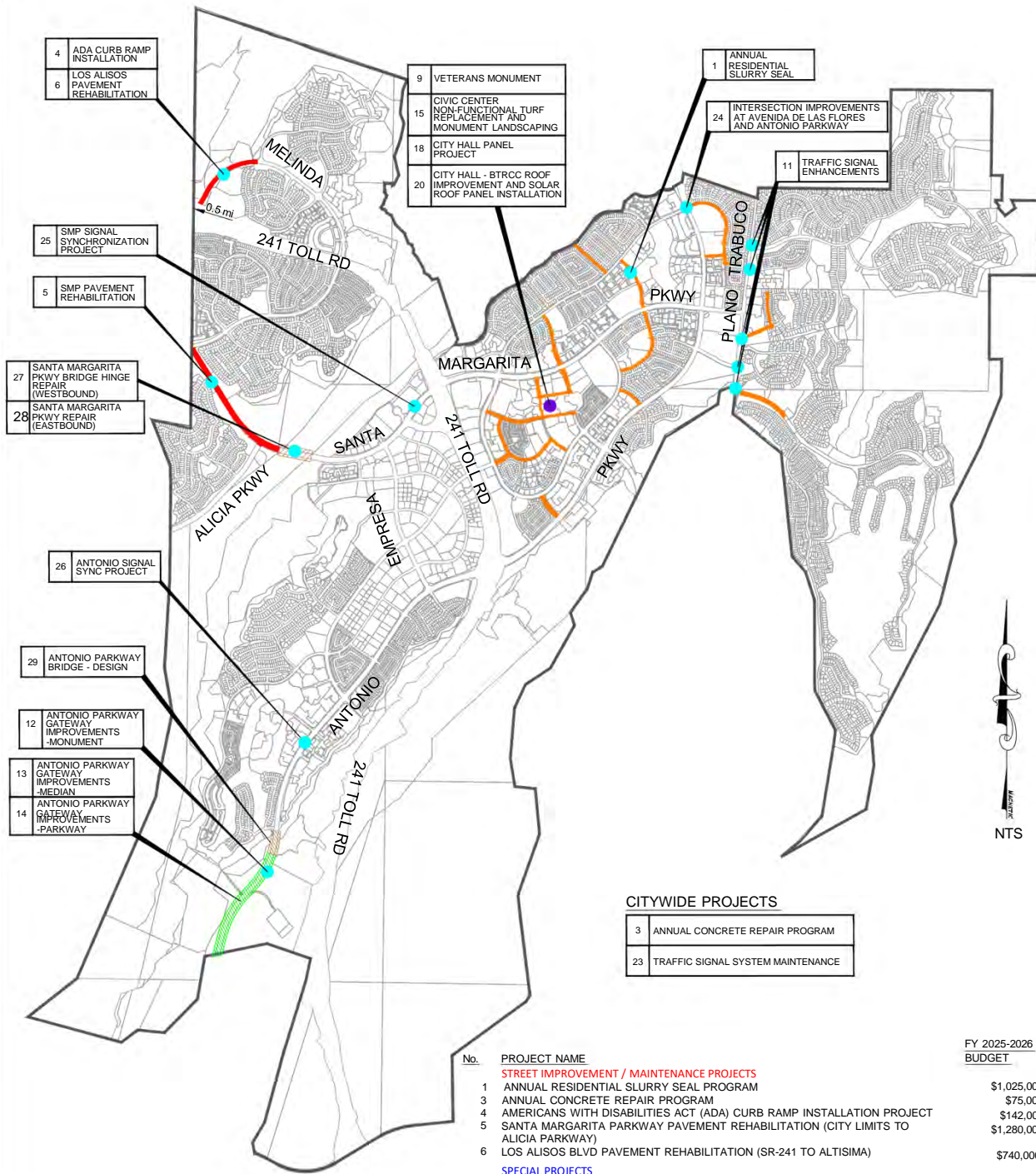
410-900-931.006

PROJECT DESCRIPTION:

Bridge general preventive maintenance design phase including environmental documentation, permitting, and preparing construction documents.

PROJECT BUDGET:

Funds Spent to Date	(\$	40,000)
Design Phase	\$	100,000
Construction Phase	\$	750,000
Administration	\$	15,000
Total	\$	825,000



CITYWIDE PROJECTS

3	ANNUAL CONCRETE REPAIR PROGRAM
23	TRAFFIC SIGNAL SYSTEM MAINTENANCE

No.	PROJECT NAME	FY 2025-2026 BUDGET
STREET IMPROVEMENT / MAINTENANCE PROJECTS		
1	ANNUAL RESIDENTIAL SLURRY SEAL PROGRAM	\$1,025,000
3	ANNUAL CONCRETE REPAIR PROGRAM	\$75,000
4	AMERICANS WITH DISABILITIES ACT (ADA) CURB RAMP INSTALLATION PROJECT	\$142,000
5	SANTA MARGARITA PARKWAY PAVEMENT REHABILITATION (CITY LIMITS TO ALICIA PARKWAY)	\$1,280,000
6	LOS ALISOS BLVD PAVEMENT REHABILITATION (SR-241 TO ALTISIMA)	\$740,000
SPECIAL PROJECTS		
9	VETERANS MONUMENT	\$100,000
LANDSCAPE / RENOVATION PROJECTS		
11	TRAFFIC SIGNAL ENHANCEMENTS	\$305,000
12	ANTONIO PARKWAY GATEWAY IMPROVEMENTS - MONUMENT	\$150,000
13	ANTONIO PARKWAY GATEWAY IMPROVEMENTS - MEDIAN	\$1,080,000
14	ANTONIO PARKWAY GATEWAY IMPROVEMENTS - PARKWAY	\$1,625,000
15	CIVIC CENTER NON-FUNCTIONAL TURF REPLACEMENT AND MONUMENT LANDSCAPING	\$12,000
CITY HALL & BELL TOWER REGIONAL COMMUNITY CENTER PROJECTS		
18	CITY HALL PANEL PROJECT	\$40,000
20	CITY HALL - BTRCC SOLAR ROOF PANEL INSTALLATION	\$1,840,000
TRAFFIC IMPROVEMENT PROJECTS		
23	TRAFFIC SIGNAL SYSTEM MAINTENANCE	\$55,000
24	INTERSECTION IMPROVEMENTS AT AVENIDA DE LAS FLORES AND ANTONIO PARKWAY	\$50,000
25	SANTA MARGARITA PARKWAY SIGNAL SYNC PROJECT	\$280,000
26	ANTONIO PARKWAY SIGNAL SYNC PROJECT	\$427,000
BRIDGE PROJECTS		
27	SANTA MARGARITA PARKWAY BRIDGE HINGE REPAIR (WESTBOUND)	\$5,000
28	SANTA MARGARITA PARKWAY BRIDGE (EASTBOUND)	\$2,960,000
29	ANTONIO PARKWAY BRIDGE	\$825,000



FISCAL YEAR 2025/26 CAPITAL IMPROVEMENT PROGRAM PROJECT MAP

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Appendices

Rancho Santa Margarita, California

BASIS OF ACCOUNTING

The budgets of governmental funds (General Fund, Special Revenue and Capital Projects Funds) are prepared on a modified accrual basis where revenues are recognized when they become measurable and available and expenditures are recorded when the related liability is incurred, except that principal and interest payments on general long-term debt are recognized when due. Revenue availability criteria are defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (i.e., sixty days after year-end).

BUDGETARY CONTROL

Based on departmental input, revenue estimates from the Finance Department and assessing the needs of the community, a balanced preliminary budget is prepared by the City Manager and submitted to the City Council for approval. A Public Hearing is conducted to solicit public input. The City Council adopts the operating and capital budgets and annual appropriations limit via resolution.

Budgetary control is maintained at the fund level. The City Manager is authorized to transfer budgeted amounts within the accounts of any fund; however, any revisions between funds must be approved by the City Council. Supplemental appropriations may be adopted by the City Council at any time during the fiscal year by formal action. Except for capital projects, appropriations lapse at fiscal year-end unless they are encumbered at year-end or re-appropriated through the formal budget process. Regarding capital projects, re-appropriation in the following fiscal year of Special Revenue or General Fund dollars is the recommended approach for ongoing capital projects. For any project which is under way (i.e. design complete, construction contract awarded, construction begun) at year-end, the appropriations are allowed to carry forward as re-appropriated for the next year's budget in order to complete the project. Exceptions preventing automatic re-appropriation for capital projects in progress are: use of General Fund dollars for completion or match; use of restricted funding sources no longer deemed eligible or included in eligibility reports; or funds no longer available from original or other special revenue sources and for special revenue funds, available fund balance.

LONG-TERM DEBT

The City of Rancho Santa Margarita is not obligated in any manner for general obligation or special assessment bonded indebtedness. The sales tax mitigation agreement with the County of Orange pursuant to a Revenue Neutrality Agreement was previously dormant but has been triggered with the wind down of the "Triple Flip", therefore, payments towards the remaining balance were completed in Fiscal Year 2018-19. Capital leases also exist for various office equipment within the City. The City issued lease revenue refunding bonds ("LRRBs") on December 19, 2012, via its joint powers authority with the Rancho Santa Margarita Public Financing Authority ("RSMPPFA"), in the amount of \$11,230,000. Those bonds refunded the City's Certificates of Participation ("COPs"), reducing the City's debt service interest cost on the Civic Center construction financing from 4.73% to 2.83%, and lowering annual General Fund debt service by an average of approximately \$102,000 annually over the remaining 10 years of bond repayment obligations. The City (as lessee) has covenanted under the related Lease Agreement to make certain Rental Payments to the Rancho Santa Margarita Public Financing Authority (as lessor).

BASIS OF REVENUE ESTIMATES

The City of Rancho Santa Margarita provides many services to its residents such as law enforcement, fire protection, recreation and infrastructure maintenance and improvement (i.e., streets and storm drains, etc.). Provisions of such services are dependent on ongoing revenue. The following describes seven (7) major sources of revenue to the City, representing 84.0% of the FY 2024-25 Estimated Revenues for all funds.

Sales & Use Tax: In accordance with the State Revenue & Taxation Code, the Bradley-Burns Uniform Local Sales & Use Tax Law of 1955, Measure “M2” and Proposition 172, a Sales and Use Tax rate totaling 7.75% is imposed on taxable sales in the City. The City receives 1.00% of local taxable sales with the remaining funds being shared by the State (5.00%), County Mental Health (0.50%), Orange County Transportation Authority – Measure “M2” Funds (0.50%), County Transportation Fund (0.25%) and County Public Safety Fund - Public Safety Augmentation Fund (0.50%). Sales Tax is the single largest source of revenue for the City’s General Fund.

Property Tax in-lieu of Vehicle License Fees: As of FY 2004-05 the State reduced the allocation of vehicle license fees from 2% to .65%. As a result, the fee difference is supplemented or “backfilled” with this revenue source, commonly referred to as a component of the VLF Property Tax Swap or “Triple Flip”. This funding source is the second largest source of revenue for the City’s General Fund.

Property Tax: Property tax is imposed on real property (land and permanently attached improvements, such as buildings) and tangible personal property located within the City. Article XIII A of the California State Constitution provides that assessed values are stated at 100% of full cash value. The County levies a base tax of \$1 per \$100 (1%) of assessed valuation (subject to annual growth limitations of 2%). The base amount the City receives in property tax was determined in a Revenue Neutrality Agreement with the County of Orange, which was negotiated prior to incorporation, at 2.98% of the County levy. From year to year, growth or decline in City residential and commercial property values impacts property tax revenue. When a property changes hands, it is reassessed at its current market value. Property Tax is the third largest revenue source for the City’s General Fund.

Franchise Fees: A Franchise Fee is imposed on various public utilities, which grants the right to use public property for system infrastructure (lines and poles) and for the exclusive right to provide cable television within the City. Franchise fees from cable television, electricity, natural gas providers, and refuse collectors combined are the fourth largest source of revenue for the City’s General Fund.

State Gas Tax: The State Gas Tax is derived from State of California taxes on gasoline purchases and is allocated, based on population, to cities. The use of Gas Tax revenues is restricted by the California Streets & Highways Code. Monies derived by Sections 2106 and 2107 are restricted to the construction, improvement, and maintenance of public streets. Section 2107.5 monies are restricted to engineering costs and administrative expenses with respect to City streets. Gas Tax funds are recorded in a Special Revenue Fund.

Road Maintenance and Rehabilitation Program: Senate Bill 1 (SB 1) created the Road Maintenance and Rehabilitation Program to address deferred maintenance on the State Highway System and the local street and road system. The program established additional fuel taxes and vehicle fees which will generate new funding for roadways. A percentage of these funds will be apportioned by formula to eligible cities and counties pursuant to Streets and Highways Code Section 2032, and are restricted for eligible road maintenance, rehabilitation, and critical safety projects on the local streets and roads systems.

Measure “M2” Sales Tax: Measure “M” monies are derived from a special sales tax of 0.50% approved by the voters of the County of Orange in November 1990. Measure “M” expired March 31, 2011. Renewed Measure “M” (M2) was approved by voters in November 2006, and became effective April 1, 2011. The Measure “M2” sales tax rate is a component of the countywide sales tax rate of 7.75%. Measure “M2” monies are restricted for street and highway improvements and maintenance. Cities receive a portion of the sales tax revenue generated by Measure “M2,” the distribution of which is based on population, Master Plan Arterial Highways miles and total taxable sales. The “Fair Share” portion of these restricted monies is accounted for in a Special Revenue Fund. Other components of the Measure M Program are competitively based and are accounted for in the Capital Projects Fund. Still other program specific revenues are available, such as Senior Mobility, and are accounted for in the General Fund or Capital Projects Fund.

GLOSSARY OF TERMS

Accounting System: The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

Appropriation: An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Appropriation Resolution: The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

Assessed Value: The value placed on real and other property as a basis for levying taxes.

Assets: Property owned by a government which has monetary value.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to: (1) ascertain whether financial statements fairly present financial position and results of operations; (2) test whether transactions have been legally performed; (3) identify areas for possible improvements in accounting practices and procedures; (4) ascertain whether transactions have been recorded accurately and consistently; and, (5) ascertain the stewardship of officials responsible for governmental resources.

Balance Sheet: A statement purporting to present the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

Budget (Operating): A plan of financial operation embodying an estimate of proposed expenditures for a given period

(typically a fiscal year) and the proposed means of financing them (revenue estimates).

Budget Calendar: The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

Budget Document: The official written statement submitted by the City Manager and supporting staff to the legislative body detailing the proposed budget.

Capital Improvement Program: A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Encumbrances: Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

Expenditures: Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received, or services rendered whether cash payments have been made or not.

Fiscal Year: The City operates on a fiscal year from July 1 through June 30.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

GLOSSARY OF TERMS

Fund Balance: The excess of an entity's assets over its liabilities.

Internal Control: A plan of organization for purchasing, accounting, and other financial activities which, among other things, provides that: (1) the duties of employees are subdivided so that no single employee handles a financial action from beginning to end; (2) proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed; and, (3) records and procedures are arranged appropriately to facilitate safekeeping and effective control.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. Note: The term does not include encumbrances.

Modified Accrual Basis: The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

Object of Expenditure: Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include: (1) personnel (salaries and benefits); (2) operations (utilities, maintenance contracts, travel, contracted services, office expense); (3) capital outlay; and (4) interfund charges.

Purchase Order: A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Reserve: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Reserve for Contingencies: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Revenue: The term designates an increase to a fund's assets which: (1) does not increase a liability (e.g., proceeds from a loan); (2) does not represent a repayment of an expenditure already made; (3) does not represent a cancellation of certain liabilities; and (4) does not represent an increase in contributed capital.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

Source of Revenue: Revenues are classified according to their source or point of origin.

Appropriations Limit

History

California voters, in 1979, approved Proposition 4, establishing Article XIII-B of the State Constitution. Article XIII-B (the “Gann Initiative”) limits the level of most appropriations from tax sources that state and local governments are permitted to make in a given year. The limit for each fiscal year equals the prior year’s limit, adjusted for cost-of-living and population changes, and various other adjustments. Appropriations for almost all government functions are subject to limitation; however, some items are excluded from the limit, such as debt service payments. Additionally, appropriations from non-tax revenues, such as fee revenue, are excluded from the limit. Under Proposition 4, if a governmental entity receives more proceeds of taxes than the Limit allows, it must rebate the excess to the taxpayers within two years (either by reducing taxes levied or fees charged).

In June 1990, voters modified Article XIII-B with Proposition 111. Amendments included a two-year averaging of revenue over-receipt before triggering tax rebates. Additionally, capital outlays became excluded from the appropriations limit and governments became able to choose annual adjustment factors from several options.

Analysis

The following table provides an analysis of the City’s Appropriations Limit. For the Fiscal Year 2002/03, the City Council approved a provisional Appropriations Limit. In the November 2002 election voters approved the permanent Appropriations Limit of \$10,623,045, for subsequent calculations. Because receipt of additional tax revenues was anticipated based on formulas for newly incorporated cities, in the November 2002 election, voters also approved an override increase of \$1 million per year effective for four years to the annual appropriations limit (\$4 million total) to ensure the ability to spend the increased revenues. The voter approved override ended in Fiscal Year 2006-07 and future appropriation limit calculations reverted to calculations based on the original permanent limit.

Fiscal Year	Appropriations Limit	Appropriations Subject to Limit	Difference
2017-18	\$18,819,087	\$13,207,484	\$5,611,603
2018-19	\$19,644,365	\$13,722,696	\$5,921,669
2019-20	\$20,459,835	\$14,271,997	\$6,187,838
2020-21	\$21,231,476	\$13,606,411	\$7,625,065
2021-22	\$22,259,483	\$14,834,011	\$7,425,472
2022-23	\$23,826,606	\$16,434,162	\$7,392,444
2023-24	\$24,770,044	\$17,329,158	\$7,440,886
2024-25	\$25,746,281	\$18,202,205	\$7,544,076
2025-26	\$27,450,929	\$18,947,182	\$8,503,747

RESOLUTION NO. 25-06-11-05

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
RANCHO SANTA MARGARITA, CALIFORNIA,
ESTABLISHING THE APPROPRIATIONS LIMIT FOR
FISCAL YEAR 2025/26

The City Council of the City of Rancho Santa Margarita, California, hereby finds, determines, declares, and resolves as follows:

WHEREAS, Article XIIB of the California Constitution required public entities in the State of California to set an annual appropriations limit; and

WHEREAS, the League of California Cities issued in March 1991 uniform guidelines for the implementation of the provisions of Article XIIB of the California Constitution; and

WHEREAS, an appropriations limit for Fiscal Year 2024/25 was approved on June 12, 2024; and

WHEREAS, the proposed appropriations limit to be approved for Fiscal Year 2025/26 is based on the approved appropriations limit for Fiscal Year 2024/25, adjusted using appropriations limit factors for Fiscal Year 2025/26, as they relate to budgeted revenues to be received in Fiscal Year 2025/26; and

WHEREAS, Article XIIB requires the City Council to select the population and inflation factors for the year's appropriations limit calculation; and

WHEREAS, information for making this limit calculation for the City of Rancho Santa Margarita has been available for public inspection in the City office for fifteen (15) days prior to the scheduled adoption of this Resolution, in accordance with Government Code Section 7910 requirements.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF RANCHO SANTA MARGARITA, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:

SECTION 1. That the appropriations limit for the City of Rancho Santa Margarita for Fiscal Year 2025/26 shall be \$27,450,929 as calculated in Exhibit "1", and incorporated herein by this reference, is hereby established.

SECTION 2. That the inflation factor being utilized to calculate the Fiscal Year 2025/26 appropriations limit is California per capita personal income.

SECTION 3. That the population factor being utilized to calculate the Fiscal Year 2025/26 appropriations limit is the population growth for the County of Orange, California.

PASSED, APPROVED, AND ADOPTED THIS 11TH DAY OF JUNE 2025.



L. ANTHONY BEALL, MAYOR

CERTIFICATE OF ATTESTATION AND ORIGINALITY

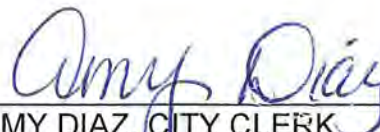
I, Amy Diaz, City Clerk of the City of Rancho Santa Margarita, California, hereby attest to and certify that the foregoing resolution is the original resolution adopted by the Rancho Santa Margarita City Council at its regular meeting held on the 11th day of June 2025, by the following vote:

AYES: Council Members Baert, Figueroa, Holloway, Mayor Pro Tempore McGirr and Mayor Beall (5)

NOES: None (0)

ABSTAIN: None (0)

ABSENT: None (0)



AMY DIAZ, CITY CLERK

City of Rancho Santa Margarita
Gann Limit
FY 2025-26

	Budgeted Revenues 25-26		
	Proceeds of Taxes	Non-Proceeds of Taxes	Total
GENERAL FUND			
Property Tax	3,451,335	-	3,451,335
Sales Tax	8,590,538	-	8,590,538
Real Property Transfer Tax	275,000	-	275,000
Franchise Fees-Cable TV	-	400,000	400,000
Franchise Fees-Gas	-	108,761	108,761
Franchise Fees-Electricity	-	601,839	601,839
Franchise Fees-Refuse Collect	-	436,600	436,600
Franchise Fees-Recycling	-	166,209	166,209
Motor Vehicle License Fee	-	65,298	65,298
Property Tax In-Lieu of VLF	6,341,525	-	6,341,525
State Mandated Costs Reimbursement	-	40,468	40,468
Beverage Container Recycling	-	11,872	11,872
Solid Waste Recycling Permits	-	45,000	45,000
Solid Waste Fees	-	2,500	2,500
CASP Program Revenue	-	5,700	5,700
Building Permit Fees	-	510,400	510,400
Zoning Plan Check	-	29,400	29,400
Permit Imaging	-	10,000	10,000
Bldg-Plan Check Fees	-	75,000	75,000
Site Development Permits	-	1,500	1,500
Site Development Deposits	-	26,250	26,250
Massage Establishment Permit	-	6,076	6,076
Planning-Plan Check Fees	-	10,000	10,000
Other Planning Revenues	-	4,500	4,500
SB2 Grant Funding	-	71,060	71,060
CDBG Grant	-	94,795	94,795
CDBG-CV	-	4,000	4,000
Engineering Permits	-	45,000	45,000
Waste Disposal Agrmt. Revenue	-	97,000	97,000
Court Fines	-	125,000	125,000
Parking Citation Revenue	-	110,000	110,000
Parking Citation Revenue - DMV	-	16,000	16,000
Miscellaneous Police Grants	-	4,880	4,880
Passport Revenue	-	50,000	50,000
Sponsorships	-	35,000	35,000
BTRCC Program Revenue	-	182,000	182,000
BTRCC Rental Revenue	-	110,000	110,000
Misc. Revenue	-	15,000	15,000
Senior Mobility Grant	-	53,981	53,981
Investment Earnings	1,017,022	-	1,017,022
Total General Fund	19,675,420	3,571,089	23,246,509
SPECIAL REVENUE FUNDS			
Gasoline	-	1,361,502	1,361,502
Interest	-	22,143	22,143
Measure M	-	1,000,412	1,000,412
Interest	-	20,120	20,120
Air Quality	-	62,000	62,000
Interest	-	6,070	6,070
Local Park Trust Fund	-	-	-
Interest	-	900	900
SLSF	-	195,200	195,200
Interest	-	12,813	12,813
Cable PEG Fees	-	-	-
Interest	-	19,109	19,109
RMRA	-	1,257,136	1,257,136
Interest	-	25,853	25,853
CAPITAL PROJECTS FUND	-	13,025,477	13,025,477
Total Other Funds	-	17,008,735	17,008,735
Total Revenue	19,675,420	20,579,824	40,255,244
Appropriations Excluded From Limit	(728,238)		
NET APPROPRIATIONS SUBJECT TO LIMIT	18,947,182		
FY 2024-25 APPROPRIATIONS LIMIT	25,746,281		
FY 2025-26 Appropriations Limit Factor	1.066210 (1)		
FY 2025-26 CALCULATED APPROPRIATIONS LIMIT	27,450,929		
FY 2025-26 APPROPRIATIONS UNDER LIMIT	8,503,747		

(1) - Source - California Dept of Finance-County (1.0644 x 1.001700 = 1.0662095)

RESOLUTION NO. 25-06-11-02

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
RANCHO SANTA MARGARITA, CALIFORNIA, ADOPTING
THE OPERATING BUDGET AND CAPITAL IMPROVEMENT
PROGRAM BUDGET PLAN FOR FISCAL YEAR 2025/26

WHEREAS, the City Council of the City of Rancho Santa Margarita, California, hereby finds, determines, declares, and resolves as follows:

WHEREAS, the City Manager of the City of Rancho Santa Margarita has submitted a Proposed Operating Budget and Capital Improvement Program Budget Plan for Fiscal Year 2025/26 to the City Council; and

WHEREAS, the City Council set June 11, 2025, as the date of the public hearing to consider the FY 2025/26 budget and to receive public input; and

WHEREAS, after duly giving notice, the City Council did hold such public hearing, and all comments presented to the City Council were considered and evaluated; and

WHEREAS, the City Council has reviewed the proposed budgets and made recommendations and changes.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF RANCHO SANTA MARGARITA, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:

SECTION 1. That Operating Budget and Capital Improvement Program Budget Plan expenditures and operating transfers for all funds in the amount of \$49,340,805 for Fiscal Year 2025/26 are hereby appropriated, approved and adopted, as summarized in Exhibit "1" attached hereto.

SECTION 2. That revenues and operating transfers for all funds are estimated to be \$42,041,336 during FY 2025/26.

SECTION 3. That available accumulated General Fund Reserves designated for technology are allocated in the amount of \$402,124 for technology expenditures, reserves designated for council strategic are allocated in the amount of \$2,395,317 for council strategic expenditures, reserves designated for CalPERS UAL are allocated in the amount of \$105,000, reserves designated for facilities are allocated in the amount of \$1,852,000. All of the above amounts are included in the balanced Fiscal Year 2025/26 General Fund budget; and other funds contain sufficient fund balance available for expenditures planned in the proposed budget.

SECTION 4. That the document entitled "City of Rancho Santa Margarita, California, Adopted Operating Budget and Capital Improvement Plan – Fiscal Year 2025-2026" will be compiled upon adoption of this budget and shall contain detailed budgetary

information and amounts matching the amounts in Exhibit "1" attached hereto and shall set the guidelines for expending these funds.

SECTION 5. That the City Manager is given authority to adjust monies within a fund as long as the goals, total dollars, or intent of the document entitled "City of Rancho Santa Margarita, California, Adopted Operating Budget and Capital Improvement Plan – Fiscal Year 2025-2026" are not altered.

PASSED, APPROVED, AND ADOPTED THIS 11TH DAY OF JUNE 2025.



L. ANTHONY BEALL, MAYOR

CERTIFICATE OF ATTESTATION AND ORIGINALITY

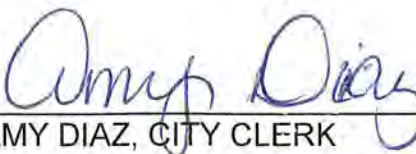
I, Amy Diaz, City Clerk of the City of Rancho Santa Margarita, California, hereby attest to and certify that the foregoing resolution is the original resolution adopted by the Rancho Santa Margarita City Council at its regular meeting held on the 11th day of June 2025, by the following vote:

AYES: Council Members Baert, Figueroa, Holloway, Mayor Pro Tempore McGirr and Mayor Beall (5)

NOES: None (0)

ABSTAIN: None (0)

ABSENT: None (0)



AMY DIAZ, CITY CLERK

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City of Rancho Santa Margarita

California