



Financial Status Report
First Quarter ended Sept. 30, 2025
Financial Services Department

EXECUTIVE SUMMARY

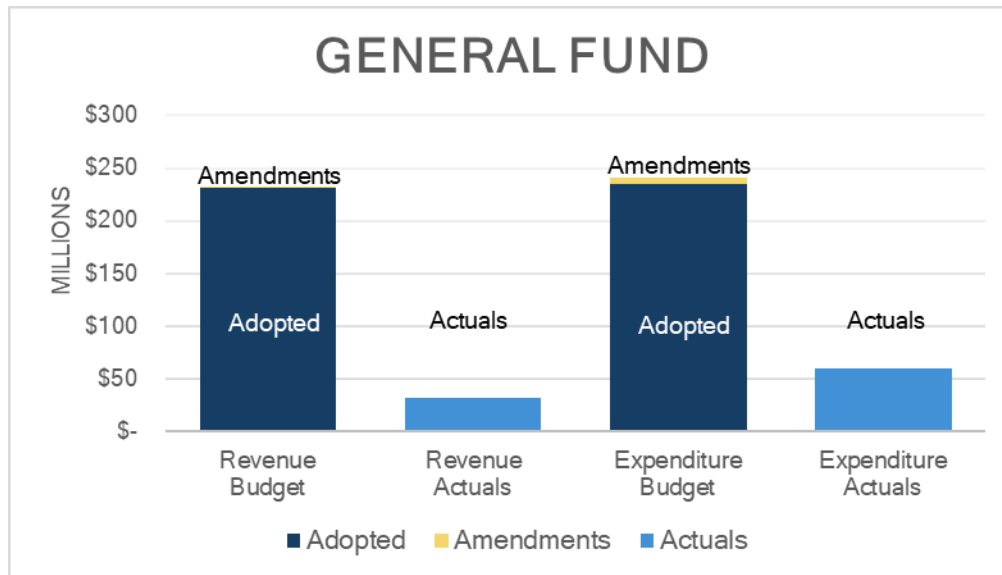
This preliminary report summarizes the financial activity of the City's major operating funds for the fiscal year 2025-26 first quarter ending September 30, 2025. It is not intended to capture all finance and accounting transactions, but rather to provide the City Council and the public with an overview of the City's general fiscal condition.

GENERAL FUND

The General Fund is the City's primary operating fund, supporting essential municipal services such as public safety, parks and recreation, library services, and general government operations. It is largely funded by local taxes, including property tax, sales tax, and transient occupancy tax (TOT).

On June 4, 2025, the City Council adopted a General Fund budget of \$231.49 million in revenues, \$230.16 million in recurring expenditures, and \$4.38 million in one-time costs, for a total expenditure budget of \$234.54 million.

Amendments during the year added \$0.86 million in revenues and \$6.96 million in expenditures. Expenditure amendments include \$4.81 million carried forward from the prior year, \$1.26 million in Council-approved adjustments, and \$0.89 million in other adjustments and true-ups which are included in Attachment A.



GENERAL FUND REVENUES

As of September 30, General Fund revenues reached \$31.77 million, or 14 percent of the amended annual budget. This reflects a 21 percent increase compared to the first quarter of FY 2024-25, when revenues accounted for 12 percent of that year's total revenue budget.

REVENUE TYPE	FISCAL YEAR 2025-26					COMPARISON	
	ADOPTED BUDGET	AMENDMENTS	AMENDED BUDGET	YTD ACTUALS	% OF AMENDED BUDGET	PRIOR YEAR ACTUALS	% CHANGE
Property Taxes	95,685,750	(55,377)	95,630,373	2,186,846	2%	1,765,652	24%
Sales & Use Taxes	32,977,317	-	32,977,317	2,874,090	9%	2,948,963	-3%
Transient Occupancy Tax	16,883,137	-	16,883,137	2,380,447	14%	1,010,927	135%
All Other Taxes	5,491,304	-	5,491,304	985,671	18%	1,055,941	-7%
Ambulance Billing	9,800,000	-	9,800,000	2,830,973	29%	2,761,489	3%
Charges for Svcs	26,341,834	212,739	26,554,573	6,330,246	24%	6,030,013	5%
Fines & Forfeitures	4,276,000	-	4,276,000	704,494	16%	839,595	-16%
Intergovernmental	556,500	66,000	622,500	52,996	9%	75,829	-30%
Licenses/Permits/Fees	5,048,250	-	5,048,250	1,287,992	26%	1,174,802	10%
Other Revenue & Transfer	20,747,339	1,306,679	22,054,018	7,567,108	34%	4,952,630	53%
Franchise Fees	4,563,000	-	4,563,000	23,453	1%	-	N/A
Use of Money & Property	9,121,039	(668,700)	8,452,339	4,541,289	54%	3,534,276	28%
Revenue Totals	\$ 231,491,470	\$ 861,341	\$ 232,352,811	\$31,765,605	14%	\$ 26,150,117	21%

Property Taxes

Property taxes represent 41 percent of total General Fund revenues and are primarily received in the December/January and April/May time frames. As a result, revenues through September 30 reflect only 2 percent of the amended budget. Compared to the prior year, property tax revenue increased 24 percent. This growth is driven by the annual Proposition 13 inflation factor (2 percent CPI growth), prior-year transfers of ownership that reset assessed values to market levels, parcel additions and drops (including parcels with plans), and ongoing new construction in both residential and non-residential categories.

Sales Taxes

Sales taxes represent 14 percent of total General Fund revenues. Revenues received through September 30 are at 9 percent of the amended budget and are 3 percent lower than the prior year. This decline reflects continued softness in taxable sales statewide and regionally, with modest growth in online purchases supporting pooled allocations while fuel-related receipts remain pressured by lower gas prices. Local activity overall was mixed, with steady performance in restaurants and used vehicle sales offset by weaker discretionary retail and construction-related spending. Overall, early-year trends suggest a cautious consumer environment and slower spending in several key categories.

Transient Occupancy Tax (TOT)

TOT revenues ended the quarter at 14 percent of the amended budget, totaling \$2.38 million. The increase in TOT revenue compared to last year is primarily due to the timing of when the revenues were recorded and will even out over the next quarters.

Other Revenue & Transfer

Revenues received through September 30 are at 34 percent of the amended budget and are 53 percent lower than the prior year. The increase is largely due to a PFAS settlement payment of \$2 million received in August.

GENERAL FUND EXPENDITURES

General Fund expenditures reached 25 percent of the amended budget as of September 30. Actual spending totaled \$60.79 million, an increase of \$5.3 million, or 10 percent, compared to the same period in the prior year. Most departments are on track to remain within budgeted levels; however, some may appear above the 25 percent first-quarter benchmark due to the timing of contract encumbrances.

The City also recorded an unrealized investment gain of \$0.36 million resulting from the quarter-end market valuation of the investment portfolio. This non-cash Generally Accepted Accounting Principles (GAAP) required adjustment does not affect available budgetary resources.

DEPARTMENT	FISCAL YEAR 2025-26					COMPARISON	
	ADOPTED BUDGET	AMENDMENTS	AMENDED BUDGET	YTD ACTUALS	% OF AMENDED BUDGET	PRIOR YEAR ACTUALS	% CHANGE
City Council	1,269,547	-	1,269,547	288,114	23%	258,096	12%
City Clerk	1,804,400	-	1,804,400	327,438	18%	320,503	2%
City Treasurer	475,765	55,000	530,765	116,207	22%	108,768	7%
City Manager	2,305,008	-	2,305,008	525,450	23%	365,016	44%
City Attorney	2,790,748	-	2,790,748	653,071	23%	771,671	-15%
Non Departmental	20,374,804	1,437,093	21,811,897	5,853,446	27%	2,797,660	109%
CalPERS Unfunded Liability	600,000	650,000	1,250,000	989,608	79%	699,960	41%
Personnel Vacancy Factor	(2,906,945)		(2,906,945)	-			
Financial Services	7,741,432	63,650	7,805,082	1,630,207	21%	1,515,849	8%
Human Resources	1,016,966	-	1,016,966	249,997	25%	205,565	22%
Economic Development	724,092	106,497	830,589	224,432	27%	224,483	0%
Police	79,317,987	507,573	79,825,560	20,347,453	25%	19,908,798	2%
Fire	54,508,313	130,659	54,638,972	15,357,780	28%	15,065,206	2%
Property Mgmt	1,925,525	311,097	2,236,622	337,654	15%	302,577	12%
Public Works	24,186,242	826,717	25,012,959	4,980,355	20%	4,693,355	6%
Development Services	19,062,833	2,694,831	21,757,664	4,043,413	19%	3,911,491	3%
Neighborhood Services	2,983,548	99,044	3,082,592	741,131	24%	640,153	16%
Parks & Rec	8,998,871	76,825	9,075,696	2,367,391	26%	2,054,131	15%
Library	7,358,730	-	7,358,730	1,753,592	24%	1,634,149	7%
Subtotal	\$ 234,537,866	\$ 6,958,986	\$ 241,496,852	\$60,786,737	25%	\$ 55,477,431	10%
Unrealized Gain				(356,215)		(731,104)	
Total Expenditures	\$ 234,537,866	\$ 6,958,986	\$ 241,496,852	\$60,430,522	25%	\$ 54,746,327	10%
One-time use of reserves	4,377,352						
Total Recurring Expenditures	\$ 230,160,514						

MEASURE X - GENERAL FUND

As of September 30, the City has received \$108.37 million in Measure X revenues since the program's inception. The table below summarizes the current quarter's budgets, expenditures, and project activity for Measure X-funded programs and initiatives.

On April 1, 2019, Measure X, the temporary one-half percent transaction and use tax became effective. In November 2024, Oceanside voters approved a 10-year extension of Measure X, which will now remain in effect through April 2036. The Capital expenditure budgets will be partially offset with prior year revenue in reserves. Detailed in the following table are the activities and projects programmed for these funds.

	ADOPTED BUDGET	AMENDMENTS	AMENDED BUDGET	YTD ACTUALS	YTD ENCUMBRANCE	% OF AMENDED BUDGET
Measure X Admin	18,795,917	-	18,795,917	1,561,077	N/A	8%
Total Revenues	\$ 18,795,917	\$ -	\$ 18,795,917	\$ 1,561,077	\$ -	8%
Measure X Admin	5,500,000	-	5,500,000	1,375,000	-	25%
Navigation Center Operations	1,250,000	-	1,250,000	-	-	0%
Homelessness Strategy Implmntn	100,000	-	100,000	-	-	0%
Fire Equipment	250,000	32,533	282,533	29,329	19,800	17%
DownTown Security Presence	1,366,108	125,451	1,491,559	341,527	466,981	54%
Police Equipment and Studies	650,000	174,411	824,411	127,019	42,958	21%
Teen Work Program	45,000	-	45,000	1,014	-	2%
Crime Suppression Team	500,000	-	500,000	97,487	-	19%
Fire Battalion Chiefs	587,154	-	587,154	70,562	-	12%
OFD Health & Wellness	150,000	-	150,000	1,650	-	1%
Homeless Diversion/Prevention	620,000	-	620,000	16,811	42,872	10%
Paramedic Squad	1,000,000	-	1,000,001	230,463	-	23%
Youth Prgmng/Gang Diversion	1,000,000	479,856	1,479,857	111,615	1,008,140	76%
Enhanced Emergency SvcDelivery	2,965,000	-	2,965,001	715,322	4,599	24%
Community Service Officer	1,020,896	-	1,020,896	142,463	-	14%
Homeless Outreach Team	666,378	-	666,378	78,982	125,576	31%
Hand Crew Program	300,000	-	300,000	-	-	0%
Total Operating Expenses	\$ 17,970,539	\$ 812,250	\$ 18,782,789	\$ 3,339,242	\$ 1,710,926	27%
Shoreline Restoration Program	500,000	-	500,000	-	-	0%
OPD Training Cntr/Firing Range	-	4,990,000	4,990,000	-	-	0%
Training Tower/Draft Pit/Asphalt	-	92,269	92,269	-	-	0%
Buccaneer Beach Restrooms	-	2,312,486	2,312,486	-	138,584	6%
New Fire Stnt #1/EOC Relctn	-	87,660	87,660	-	-	0%
St Restoration/Asphalt Overlay	2,800,000	1,127,543	3,927,543	26,000	344,717	9%
South Strand Rehab Study	-	1,098,045	1,098,045	25,398	-	2%
Traffic Calming	500,000	801,719	1,301,719	60,538	525,158	45%
Police HQ Expansion	-	1,726,029	1,726,029	11,370	55,134	4%
Road Repairs/Slurry Seal	700,000	263,994	963,994	29,744	10,216	4%
Beachfront Improvements	-	-	-	505	-	0%
Pier Rehab/Concrete Design	1,000,000	9,437,915	10,437,915	270,297	816,695	10%
El Corazon Park Site 1	-	1,725,000	1,725,000	-	1,725,000	100%
Total Capital Expenditures	\$ 5,500,000	\$ 23,662,661	\$ 29,162,661	\$ 423,852	\$ 3,615,504	14%
Total Expenditures	\$ 23,470,539	\$ 24,474,911	\$ 47,945,450	\$ 3,763,094	\$ 5,326,430	19%
Total Ending (Use of Fund Balance)	\$ (4,674,622)		\$ (29,149,533)	\$ (2,202,017)		

ENTERPRISE FUND

Enterprise funds, also known as business-type activities, are used to account for the acquisition, operation and maintenance of governmental facilities and services that are entirely or predominantly self-supporting through user charges. These funds are structured to reflect operations in a manner similar to private enterprises, showing a net profit or loss. The financial status of operating funds for Water, Sewer and Solid Waste Disposal is discussed in this section. Water and Sewer budgets consist of multiple funds such as operating, replacement and developer connection. Debt service is not included. Generally accepted accounting principles (GAAP) call for fiscal analysis of Enterprise Funds to reflect a roll up of all funds into one report.

WATER FUND

Overall revenues for the Combined Water Funds are at 28 percent of the amended budget as of September 30. Developer fee revenues have already exceeded full-year projections due to higher-than-anticipated activity early in the fiscal year. Expenditures are at 25 percent of the amended operating budget, and operating revenues exceed operating expenditures—including transfers and depreciation—by \$4.5 million. Capital project expenditures are at 57 percent of the amended budget, reflecting the timing of encumbrances for several major projects currently in construction or design, including the Water Pipeline Replacement Project, the Fire Mountain Recycled Pump Station and Reservoir Project, and the Water Engie Project. Capital spending levels can vary widely depending on the stage and schedule of each project. The following table highlights the amount and percentage expended by each water program.

OPERATING	ADOPTED BUDGET	AMENDMENTS	AMENDED BUDGET	YTD ACTUALS	YTD ENCUMBRANCE	% OF AMENDED BUDGET
Water Sales	84,473,909	-	84,473,909	21,075,486	N/A	25%
Developer Fees	1,811,128	-	1,811,128	2,376,611	N/A	131%
Other Revenue	2,346,582	-	2,346,582	1,183,125	N/A	50%
Transfer In	-	-	-	9,347	N/A	0%
Total Revenues	\$ 88,631,619	\$ -	\$ 88,631,619	\$ 24,644,570	\$ -	28%
Administration/General	57,694,424	-	57,694,424	11,696,133	150,132	21%
CALPERS Unfunded Liability	-	333,324	333,324	333,324	-	100%
Desalting Plant	2,992,040	-	2,992,040	575,936	525,911	37%
Other Water Programs	5,558,417	12,878	5,571,295	976,007	758,945	31%
Pure Water	5,760,004	-	5,760,004	892,796	745,680	28%
Recycled Water	1,171,622	-	1,171,622	109,115	180,816	25%
Water Compliance Activities	317,028	-	317,028	549	-	0%
Water Distribution	2,903,780	-	2,903,780	645,273	474,900	39%
Water Filtration Plant	2,908,772	35,000	2,943,772	587,025	216,491	27%
Water Maintenance	5,906,429	214,281	6,120,710	1,267,748	930,849	36%
Water Meter Services	2,967,882	61,073	3,028,955	637,280	529,625	39%
Total Operating Expenditures	\$ 88,180,398	\$ 656,556	\$ 88,836,954	\$ 17,721,186	\$ 4,513,349	25%
Transfer to General Fund	1,007,949	-	1,007,949	251,987	-	25%
Depreciation	-	-	-	2,133,674	N/A	0%
Total Expenditures	\$ 89,188,347	\$ 656,556	\$ 89,844,903	\$ 20,106,847	\$ 4,513,349	27%
Total Ending	\$ (556,728)		\$ (1,213,284)	\$ 4,537,723		

CAPITAL PROJECTS	ADOPTED BUDGET	AMENDMENTS	AMENDED BUDGET	YTD ACTUALS	YTD ENCUMBRANCE	% OF AMENDED BUDGET
Replacement Projects	5,481,859	21,208,788	26,690,647	331,382	8,888,182	35%
Connection Projects	1,013,465	12,748,371	13,761,836	1,383,422	12,378,414	100%
Total Capital Expenditures	\$ 6,495,324	\$ 33,957,159	\$ 40,452,483	\$ 1,714,804	\$ 21,266,596	57%

SEWER FUND

Sewer Fund revenues are at 27 percent of the amended budget as of September 30. Developer fee revenues have already exceeded full-year projections by \$0.5 million, while Sewer Service and Flow fees are tracking as expected. The following table highlights the amount and percentage expended by each sewer program.

Operating expenditures are at 20 percent of the amended operating budget, and operating revenues exceed operating expenses after depreciation by \$3.8 million.

Capital project expenditures are at 48 percent of the amended budget. This reflects the timing of encumbrances for several major projects beginning early in the fiscal year, including the Downtown Sewer Replacement Project, Phase 2, the construction phase of the Sewer Consolidation Project, and the Sewer Engie Project. Capital spending levels can vary widely depending on the stage and schedule of each project.

OPERATING	ADOPTED BUDGET	AMENDMENTS	AMENDED BUDGET	YTD ACTUALS	YTD ENCUMBRANCE	% OF AMENDED BUDGET
Sewer Service & Flow Fees	43,286,274	-	43,286,274	10,398,169	N/A	24%
Developer Fees	1,936,776	-	1,936,776	2,441,125	N/A	126%
Other Revenue	7,096,459	-	7,096,459	1,232,281	N/A	17%
Total Revenues	\$52,319,509	\$ -	\$52,319,509	\$14,071,576	\$ -	27%
Administration & General	9,999,723	69,464	10,069,187	2,144,663	172,153	21%
CALPERS Unfunded Liability	-	453,197	453,197	453,197	-	100%
Facilities Maintenance	1,475,614	-	1,475,614	329,815	72,266	22%
GIS Program	425,840	-	425,840	77,305	-	18%
Industrial Waste Program	359,055	-	359,055	85,776	-	24%
La Salina Wastewater	4,875,692	-	4,875,692	822,092	892,331	17%
Miscellaneous Projects	1,749,532	280	1,749,812	223,040	211,358	13%
SCADA Program	1,461,695	37,788	1,499,483	333,184	259,888	22%
San Luis Rey Wastewater	11,222,618	-	11,222,618	2,084,171	2,192,008	19%
Sewer Collections	5,268,296	147,321	5,415,617	1,124,995	1,136,994	21%
Sewer Laboratory	873,883	20,525	894,408	185,761	57,237	21%
Total Operating Expenditures	\$ 37,711,948	\$ 728,575	\$ 38,440,523	\$ 7,864,000	\$ 4,994,235	20%
Depreciation	-	-	-	2,392,793	N/A	0%
Total Expenditures	\$ 37,711,948	\$ 728,575	\$ 38,440,523	\$ 10,256,793	\$ 4,994,235	27%
Total Ending	\$ 14,607,561		\$ 13,878,986	\$ 3,814,782		

CAPITAL PROJECTS	ADOPTED BUDGET	AMENDMENTS	AMENDED BUDGET	YTD ACTUALS	YTD ENCUMBRANCE	% OF AMENDED BUDGET
Other Revenue	42,327	-	42,327	-	N/A	0%
Total Revenues	\$ 42,327	\$ -	\$ 42,327	\$ -		0%
Replacement Projects	8,178,393	47,269,266	55,447,659	859,708	25,818,676	48%
Total Capital Expenditures	\$ 8,263,047	\$ 47,269,266	\$ 55,532,313	\$ 859,708	\$ 25,818,676	48%

SOLID WASTE DISPOSAL FUND

Overall revenues for the Solid Waste Disposal Fund are 21 percent of the amended budget as of September 30. Revenues this quarter include the remittance of \$169,598 in unspent Public Education and Outreach funds from FY 2023-24, as provided by Waste Management under the franchise agreement. Although this is a one-time payment, it helped offset lower routine revenue collections and kept overall revenues closer to expected first-quarter levels.

The following table highlights the amount and percentage expended by each expenditure category. Operating expenditures are at 42 percent of the amended operating budget, and operating revenues exceeded operating expenditures after transfers and depreciation by approximately \$0.07 million. Encumbrances for contracted services recorded early in the fiscal year contribute to the higher expenditure percentage at this point in the year.

OPERATING	ADOPTED BUDGET	AMENDMENTS	AMENDED BUDGET	YTD ACTUALS	YTD ENCUMBRANCE	% OF AMENDED BUDGET
Other Revenue	3,000	-	3,000	169,598	N/A	5653%
Solid Waste Revenue	2,734,457	-	2,734,457	389,582	N/A	14%
City Waste Services	-	-	-	20,127	N/A	0%
Total Revenues	\$ 2,737,457	\$ -	\$ 2,737,457	\$ 579,307		21%
Personnel	996,589	-	996,589	224,939	-	23%
Maintenance & Operations	782,608	4,658	787,266	70,477	523,652	75%
Internal Service Charges	392,757	-	392,757	98,184	-	25%
Total Operating Expenditures	\$ 2,171,954	\$ 4,658	\$ 2,176,612	\$ 393,600	\$ 523,652	42%
Transfers Out & Internal Services	267,166	-	267,166	66,791	N/A	25%
Depreciation	-	-	-	43,984	N/A	0%
Total Expenditures	\$ 2,439,120	\$ 4,658	\$ 2,443,778	\$ 504,376	\$ 523,652	42%
Total Ending	\$ 565,503		\$ 560,845	\$ 74,931		

HARBOR FUND

Harbor Fund revenues came in at 28 percent of the amended budget as of September 30, driven primarily by interest earnings that reflect a large portion of the annual budget for this category recognized in the first quarter. Operating expenditures after depreciation are on track at 25 percent, and operating revenues exceeded operating expenditures after depreciation by approximately \$0.26 million.

Harbor capital project expenditures are at 53 percent of the amended budget. This higher percentage is primarily due to early-year encumbrances for ongoing capital projects, which are recorded upfront and can cause spending levels to appear elevated in the first quarter even though construction activity will occur throughout the year.

OPERATING	ADOPTED BUDGET	AMENDMENTS	AMENDED BUDGET	YTD ACTUALS	YTD ENCUMBRANCE	% OF AMENDED BUDGET
Harbor Leases	1,928,634	-	1,928,634	415,019	N/A	22%
Inspection & Service Fees	14,432	-	14,432	3,154	N/A	22%
Interest	76,000	-	76,000	72,118	N/A	95%
Other Fees & Income (i.e. Late, Key, Dump)	82,061	-	82,061	18,140	N/A	22%
Parking	1,225,600	-	1,225,600	537,959	N/A	44%
Slip Rental Revenue	6,700,000	-	6,700,000	1,761,360	N/A	26%
Transfer and Waitlist Fees	92,000	-	92,000	27,670	N/A	30%
Total Revenues	\$ 10,118,727	\$ -	\$ 10,118,727	\$ 2,835,421		28%
Transfer - Beach Lifeguards	325,816	-	325,816	81,454	-	25%
Transfer - Harbor & Beaches Admin	1,425,080	-	1,425,080	356,270	-	25%
Transfer - Harbor Fire/Lifeguard	3,001,572	-	3,001,572	750,393	-	25%
Transfer - Harbor Maintenance	3,606,390	-	3,606,390	901,598	-	25%
Transfer - Property Management	38,110	-	38,110	9,527	-	25%
Transfer - Risk Management	156,160	-	156,160	39,039	-	25%
Transfer - Tideland Lease	840,000	-	840,000	234,625	-	28%
Transfers - Engie	234,291	-	234,291	58,572	-	25%
Debt Service	28,003	-	28,003	-	-	0%
Total Operating Expenditures	\$ 9,655,422	\$ -	\$ 9,655,422	\$ 2,431,478	\$ -	25%
Depreciation	538,667	-	538,667	146,159	-	27%
Total Expenditures	\$ 10,194,089	\$ -	\$ 10,194,089	\$ 2,577,637	\$ -	25%
Total Ending	\$ (75,362)	\$ -	\$ (75,362)	\$ 257,784		

CAPITAL PROJECTS	ADOPTED BUDGET	AMENDMENTS	AMENDED BUDGET	YTD ACTUALS	YTD ENCUMBRANCE	% OF AMENDED BUDGET
Misc Income	-	-	-	50,000	N/A	0%
Total Revenues	\$ -	\$ -	\$ -	\$ 50,000	\$ -	0%
Harbor Projects	520,000	4,055,335	4,575,335	-	2,444,785	53%
Total Capital Expenditures	\$ 520,000	\$ 4,055,335	\$ 4,575,335	\$ -	\$ 2,444,785	53%

BUDGET TRANSFERS OVER \$25,000

Pursuant to Council Policy 200-13, budget transfers exceeding \$25,000 during this period are summarized below for informational purposes.

REASON	ACCOUNT	DESCRIPTION	AMOUNT
Reclass extra help from Training to Admin	Fire Personnel Training	Personnel Services	(\$46,079)
	OFD-Admin	Personnel Services	46,079
Reclass budget for personnel costs associated with position XNS179	John Landes RecCntr	Personnel Services	(27,313)
	El Corazon Senior Center	Personnel Services	27,313
Reclass budget for personnel costs associated with position	Beach RecCntr	Personnel Services	(113,883)
	Country Club SrCntr	Personnel Services	113,883
Reallocate electricity and water budget from Multipurpose location to OPD and Code business units	Multi-Purpose Maintenance	Maintenance & Operations	(44,000)
	Police/Library Bldg Maint	Maintenance & Operations	44,000
Reclass M&O for Flock Camera lease	OPD-Patrol	Maintenance & Operations	(106,561)
	OPD-Investigations	Maintenance & Operations	106,561
Reclass from Marshal to Brook St pool for Pump fix	Marshall St Swim Center	Maintenance & Operations	(73,000)
	Brooks St Pool	Capital Outlay	73,000
Reclass personnel expenses from Wagner to Facilities Rental	William A. Wagner Aquatic Ctr	Personnel Services	(47,410)
	Facilities Rentals	Personnel Services	47,410
Reclass Reach funding to Balderrama	Joe Balderrama RecCntr	Personnel Services	76,825
	NonDepartmental Expense	Maintenance & Operations	(76,825)
Reclass OPD EV charging stations from 101 to 501 and 831	EV Charging Station	Maintenance & Operations	50,000
	Enterprise Fleet Management	Maintenance & Operations	150,000
	OPD-Police Chief	Capital Outlay	(200,000)
Reclass from El Corazon to Facility Rental	El Corazon Senior Center	Personnel Services	(79,406)
	El Corazon Senior Center	Personnel Services	79,406
Reclass Revenue from Wagner to Facilities Rental	William A. Wagner Aquatic Ctr	Revenue	(100,000)
Reclass Revenue from Recreation Programs to Facilities Rental	Recreation Programs	Revenue	(200,000)
	Facilities Rentals	Revenue	300,000
Reclass from Investigations	OPD-Patrol	Maintenance & Operations	73,561
Reclass to Patrol	OPD-Investigations	Maintenance & Operations	(73,561)

ADMINISTRATIVELY APPROVED PURCHASE ORDERS

The following purchase orders between \$25,000 and \$100,000 were approved during this reporting period. This summary is provided for transparency.

Vendor Name	Department	PO Number	Amount
24 Hour Elevator Inc	Public Works	1006865	65,000
Apollo Wood Recovery, Inc.	Public Works	1006852	80,000
Bio-One of Oceanside	Public Works	1006449	28,000
C&S Engineers, Inc.	Development Services	1006119	48,575
CDW Government Inc	Information Technology	1006948	32,707
CDW Government Inc	Information Technology	1007007	41,864
Dave Bang Assoc Inc.	Public Works	1006861	77,000
DBA Soccer Zone USA	Parks & Rec	1006953	51,600
Dispensing Technology	Public Works	1006930	30,000
Doherty Concrete	Development Services	1006855	29,800
Dooley Enterprises	Police	0000298	35,000
Dunn Edwards Corporation	Public Works	1006860	47,000
Enterprise Industrial Supply Inc	Water Utilities	1007009	80,000
FLINT A&E Inc	Development Services	1006911	72,520
Flock Safety	Police	1006971	60,000
Golden Eagle Mgmt. LLC	Public Works	1006386	95,000
GovOS, Inc.	Information Technology	1006868	38,447
Graybar Electric Company Inc.	Sewer	1006913	79,500
Grindline Skateparks Inc.	Public Works	1006875	50,000
HigherGround, Inc	Police	1006900	58,500
Hoch Consulting	Development Services	1006127	71,320
Invicta CA Corp DBA Allstate Security	Sewer	1006963	95,073
Johnson Controls Inc	Public Works	1006878	40,000
Knorr Systems Inc	Parks & Rec	1006995	38,893
Kone Inc	Public Works	1006970	45,300
Moody's	Public Works	1006876	30,000
Moody's	Public Works	1006880	37,000
Oceanside Chamber of Commerce	Solid Waste Disposal	1006887	90,100
Oceanside Unified School District	Public Works	1006342	92,331
Offender Watch	Police	1006859	41,785
OneSource Distributors	Water Utilities	1006910	42,000
Outdoor Creations	Public Works	1006873	35,000
Pestgon, Inc.	Public Works	1006916	29,330
Poseiden Foundation	Neighborhood Services	1007002	50,000
ProduceGood	Solid Waste Disposal	1006962	56,480
Quick Crete Products Corp.	Public Works	1006898	32,000
Ranch Maintenance Agreement	Public Works	1006870	85,000
REC Consultants, Inc.	Development Services	1006090	96,480
REC Consultants, Inc.	Development Services	1006129	44,475
Rockwell Solutions Inc	Sewer	1006969	75,717
S.C. Signs and Supplies	Public Works	1006954	45,000
Sigler Wholesale Distributors	Public Works	1006871	29,000
Southcoast Heating & Air Conditioning LP	Public Works	1005050	86,748
Sunbelt Rentals, Inc.	Sewer	1006931	82,800
Sven's Pool Service	Public Works	1005215	66,795
T.S. Industrial Supply City	Public Works	1006885	82,000
T-Man Traffic Supply	Public Works	1006869	70,000
Transit Asset Management LLC	Public Works	1006815	31,552
Vantage ID Applications, Inc	Police	1007006	65,933
Veolia WTS Analytical Instruments Inc	Water Utilities	1006973	27,963
Vista Community Clinic	Neighborhood Services	1006977	45,000
World Advancement of Technology	Fire	1006897	35,244