

**CITY OF OCEANSIDE
Comparative Appropriations by Category
Fiscal Year 2025-26 vs Fiscal Year 2026-27**

	Adopted FY 2025-26			Proposed FY 2026-27			Increase/(Decrease)		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
GENERAL FUND	230,160,504	\$ -	\$ 234,537,856	239,687,666	\$ -	\$ 239,687,666	\$ 9,527,162	\$ -	\$ 9,527,162
<i>One-time use of reserves</i>	4,377,352	-	4,377,352	982,864	-	982,864	(3,394,488)	-	(3,394,488)
GENERAL FUND - Measure X	17,970,537	-	17,970,537	21,521,006	-	21,521,006	3,550,469	-	3,550,469
SPECIAL FUNDS									
Investment Clearing	2,277,780	-	2,277,780	2,858,000	-	2,858,000	580,220	-	580,220
Asset Seizure	230,000	-	230,000	185,000	-	185,000	(45,000)	-	(45,000)
TransNet	1,968,824	5,425,000	7,393,824	4,422,114	6,510,000	10,932,114	2,453,290	1,085,000	3,538,290
Gas Tax	4,689,475	-	4,689,475	4,954,030	-	4,954,030	264,555	-	264,555
Supplemental Law Enforcement	154,252	-	154,252	155,733	-	155,733	1,481	-	1,481
State Asset Seizure	11,250	-	11,250	11,250	-	11,250	-	-	-
Osidge Lighting District	1,547,743	-	1,547,743	1,181,659	-	1,181,659	(366,084)	-	(366,084)
CDBG	1,056,523	-	1,056,523	1,126,487	-	1,126,487	69,964	-	69,964
Sunset Hills	31,552	-	31,552	39,833	-	39,833	8,281	-	8,281
Mission Meadows	4,946	-	4,946	20,496	-	20,496	15,550	-	15,550
Sunburst Homes	17,436	-	17,436	17,721	-	17,721	285	-	285
Douglas Park	321,925	-	321,925	309,503	-	309,503	(12,422)	-	(12,422)
Rancho Hermosa	50,240	-	50,240	53,120	-	53,120	2,880	-	2,880
Santa Fe Mesa	402,996	-	402,996	440,591	-	440,591	37,595	-	37,595
Del Oro Hills	535,521	-	535,521	619,984	-	619,984	84,463	-	84,463
Mar Lado	96,106	-	96,106	93,506	-	93,506	(2,600)	-	(2,600)
Guajome Ridge	89,058	-	89,058	141,578	-	141,578	52,520	-	52,520
Peacock Hills	12,713	-	12,713	16,108	-	16,108	3,395	-	3,395
Vista Del Rio	22,310	-	22,310	17,135	-	17,135	(5,175)	-	(5,175)
El Camino Memory Care MD Fd	6,884	-	6,884	13,658	-	13,658	6,774	-	6,774
SB1 RMRA Gas Tax Fd	700,000	4,721,000	5,421,000	700,000	5,670,000	6,370,000	-	949,000	949,000
Reimbursement Fd	-	-	-	1,655,967	-	1,655,967	1,655,967	-	1,655,967
State & Local Grants	2,285,003	-	2,285,003	941,935	-	941,935	(1,343,068)	-	(1,343,068)
Federal Grants	45,744	-	45,744	3,508,865	-	3,508,865	3,463,121	-	3,463,121
Other Grants	6,000	-	6,000	29,819	-	29,819	23,819	-	23,819
HOME Grant	1,167,003	-	1,167,003	1,524,476	-	1,524,476	357,473	-	357,473
Inclusionary In Lieu	607,794	-	607,794	591,418	-	591,418	(16,376)	-	(16,376)
CDC SA Low & Mod Housing Fund	30,000	-	30,000	30,000	-	30,000	-	-	-
CDC Housing Rehab Loan	430,000	-	430,000	430,000	-	430,000	(0)	-	(0)
CDC Housing Section 8	33,013,111	-	33,013,111	33,160,375	-	33,160,375	147,264	-	147,264
CDC Admin/Program Development	177,426	-	177,426	189,629	-	189,629	12,203	-	12,203
CDC Housing Mortgage Rev Bond	-	-	-	60,000	-	60,000	60,000	-	60,000
Housing Mobile Home Rent Control	290,798	-	290,798	370,632	-	370,632	79,834	-	79,834
CDC Hsng CalHome Prog Fd	670,187	-	670,187	310,696	-	310,696	(359,491)	-	(359,491)
Sec 8 Mainstream 5	1,135,018	-	1,135,018	1,545,821	-	1,545,821	410,803	-	410,803
Sec 8 EH Voucher	996,132	-	996,132	291,753	-	291,753	(704,379)	-	(704,379)
Total Special Funds	55,081,750	10,146,000	65,227,750	62,018,891	12,180,000	74,198,891	6,937,141	2,034,000	8,971,141

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	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
DEBT SERVICE FUNDS									
Ocean Ranch Corp CFD	1,807,849	-	1,807,849	1,722,823	-	1,722,823	(85,026)	-	(85,026)
Pacific Coast Business Park CFD	690,370	-	690,370	701,392	-	701,392	11,022	-	11,022
City Debt Service	3,219,116	-	3,219,116	2,973,620	-	2,973,620	(245,496)	-	(245,496)
Morro Hills CFD	1,164,827	-	1,164,827	843,009	-	843,009	(321,818)	-	(321,818)
14 Morro Hills IA1 CFD	550,202	-	550,202	387,134	-	387,134	(163,068)	-	(163,068)
Oceanside Lighting Dist-DS	153,355	-	153,355	-	-	-	(153,355)	-	(153,355)
SA-Downtown Capital Fd	2,463,960	-	2,463,960	-	-	-	(2,463,960)	-	(2,463,960)
Total Debt Service Funds	10,049,679	-	10,049,679	6,627,977	-	6,627,977	(3,421,702)	-	(3,421,702)
CAPITAL PROJECT FUNDS									
General Capital Projects	973,516	10,675,000	11,648,516	974,039	2,576,000	3,550,039	523	(8,099,000)	(8,098,477)
Public Facility Fees	90,200	870,000	960,200	-	3,825,000	3,825,000	(90,200)	2,955,000	2,864,800
Drainage DIF Fd	255,806	-	255,806	273,010	750,000	1,023,010	17,204	750,000	767,204
CIP - Measure X	-	5,500,000	5,500,000	-	8,550,000	8,550,000	-	3,050,000	3,050,000
Major Thoroughfare	-	1,900,000	1,900,000	-	2,132,517	2,132,517	-	232,517	232,517
Th-Fare/Traffic Signal DIF Fd	889,859	7,684	897,543	409,945	1,770,000	2,179,945	(479,914)	1,762,316	1,282,402
GF Community Facilities CIP	295,000	224,990	519,990	-	300,000	300,000	(295,000)	75,010	(219,990)
Municipal Golf Course Improv	422,160	-	422,160	422,160	-	422,160	-	-	-
Park Fees	230,740	1,585,000	1,815,740	248,665	300,000	548,665	17,925	(1,285,000)	(1,267,075)
Total Capital Projects Funds	3,157,281	20,762,674	23,919,955	2,327,818	20,203,517	22,531,335	(829,463)	(559,157)	(1,388,620)
ENTERPRISE FUNDS									
Water Operating	87,716,539	-	87,716,539	101,856,555	-	101,856,555	14,140,016	-	14,140,016
Water F/A Replacement	1,471,805	5,481,859	6,953,664	1,725,184	20,613,172	22,338,356	253,379	15,131,313	15,384,692
Water Connection Fees	-	1,013,465	1,013,465	-	3,189,526	3,189,526	-	2,176,061	2,176,061
Water Debt Service	4,406,582	-	4,406,582	5,753,865	-	5,753,865	1,347,283	-	1,347,283
Sewer Operating	35,962,415	-	35,962,415	39,387,668	-	39,387,668	3,425,253	-	3,425,253
Sewer F/A Replacement	1,749,532	8,178,393	9,927,925	1,724,965	63,149,659	64,874,624	(24,567)	54,971,266	54,946,699
Sewer Expansion/Improvement	-	-	-	-	-	-	-	-	-
Sewer Debt Service	4,350,118	-	4,350,118	11,573,191	-	11,573,191	7,223,073	-	7,223,073
Solid Waste Disposal	2,439,119	-	2,439,119	2,376,964	-	2,376,964	(62,155)	-	(62,155)
Airport	102,683	-	102,683	107,277	-	107,277	4,594	-	4,594
Airport Debt Service	97,183	-	97,183	101,277	-	101,277	4,094	-	4,094
Harbor	10,194,089	520,000	10,714,089	10,026,998	732,400	10,759,398	(167,091)	212,400	45,309
Total Enterprise Funds	148,490,065	15,193,717	163,683,782	174,633,944	87,684,757	262,318,701	26,143,879	72,491,040	98,634,919

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INTERNAL SERVICE FUNDS									
Risk Management	9,486,394	-	9,486,394	10,955,853	-	10,955,853	1,469,459	-	1,469,459
Employee Benefits	62,927,383	-	62,927,383	66,756,003	-	66,756,003	3,828,620	-	3,828,620
Workers Compensation	6,994,301	-	6,994,301	7,078,572	-	7,078,572	84,271	-	84,271
Fleet Management	15,982,707	-	15,982,707	13,701,876	-	13,701,876	(2,280,831)	-	(2,280,831)
Information Services	8,183,213	-	8,183,213	9,134,578	-	9,134,578	951,365	-	951,365
City Building Services	7,051,601	-	7,051,601	7,636,635	-	7,636,635	585,034	-	585,034
General Services Fd	542,262	-	542,262	563,648	-	563,648	21,386	-	21,386
Total Internal Services Funds	111,167,861	-	111,167,861	115,827,165	-	115,827,165	4,659,303.88	-	4,659,304
GRAND TOTAL	\$ 580,455,029	\$ 46,102,391	\$ 626,557,420	\$ 623,627,331	\$ 120,068,274	\$ 743,695,605	\$ 43,172,302	\$ 73,965,883	\$ 117,138,185