



Highway User Revenue Fund (HURF)

Budget FY2026–FY2030

City of San Luis — LongRange Financial Plan

HURF — What to Know

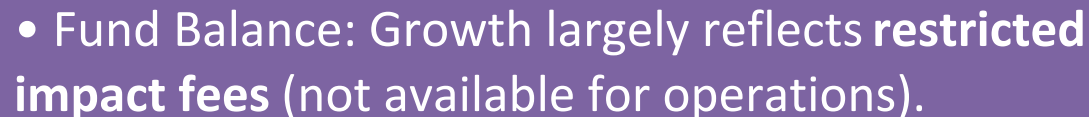
- Purpose: Street maintenance and improvements funded primarily by state-shared HURF revenues.



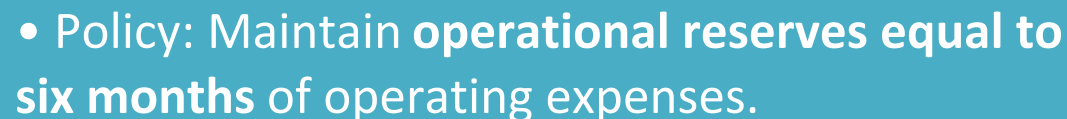
- Support: Transfers (Subsidy) from the **General Fund** supplement operations.



- Fund Balance: Growth largely reflects **restricted impact fees** (not available for operations).



- Policy: Maintain **operational reserves equal to six months** of operating expenses.



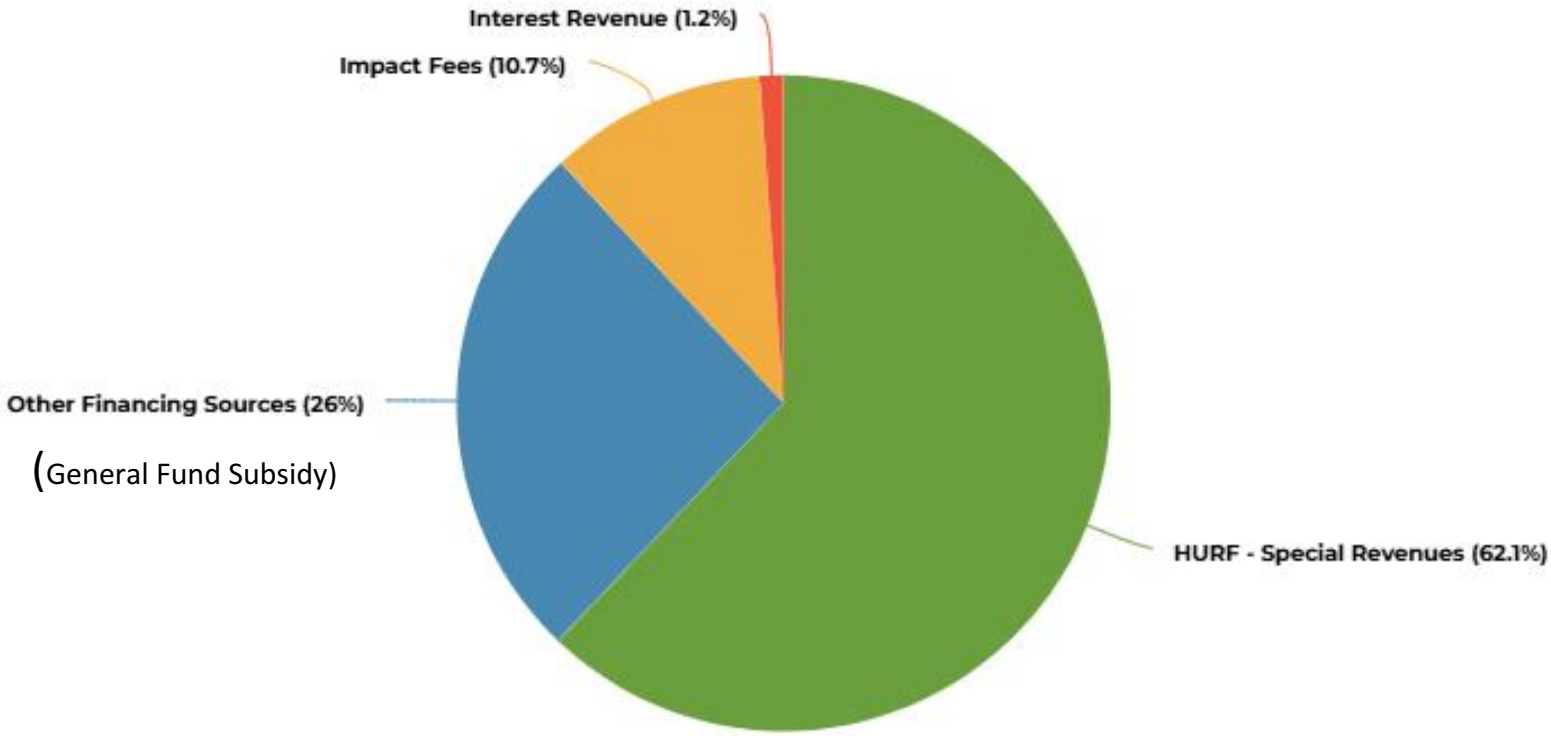
The Highway User Fund Budget FY2026:

* Total Revenues =
\$6.4M

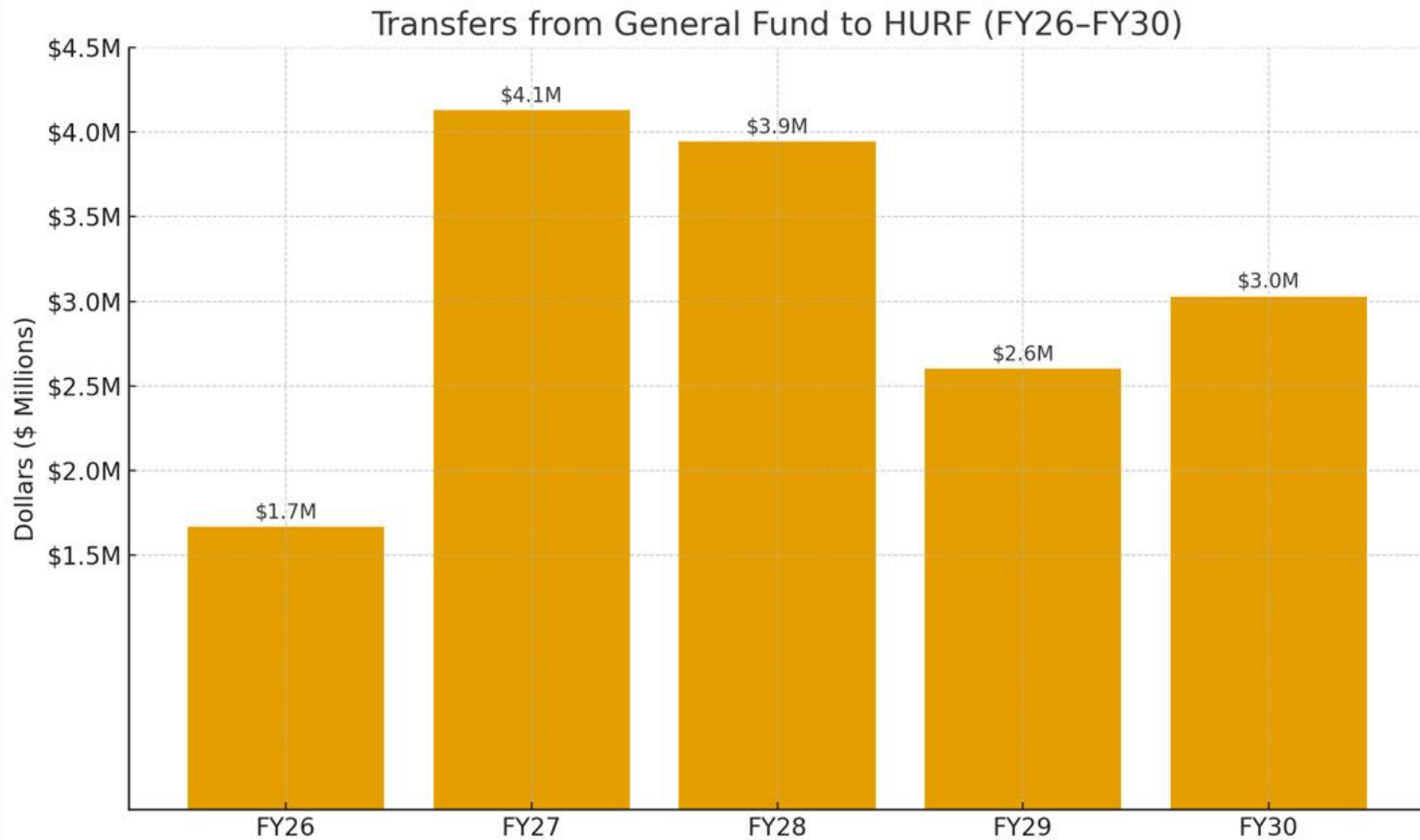
* Total Expenditures =
\$7.6M

* Net Result = (\$1.2M)

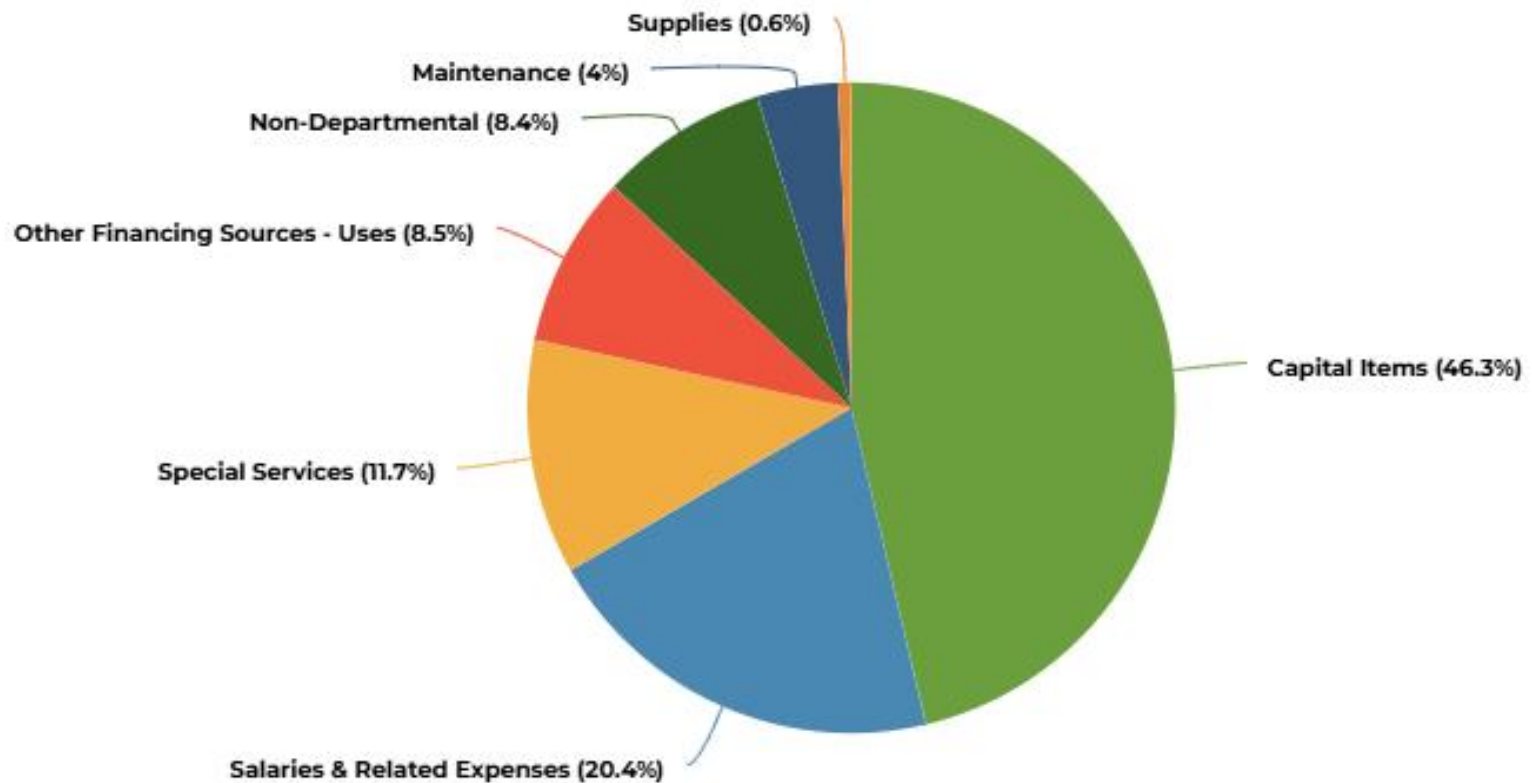
FY2026 Revenues - \$6.4M



Transfers from General Fund to HURF (Support)



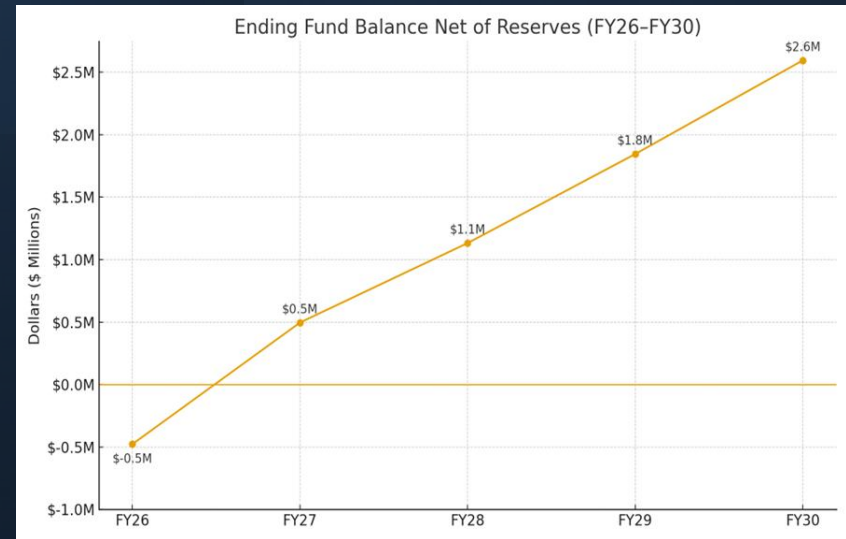
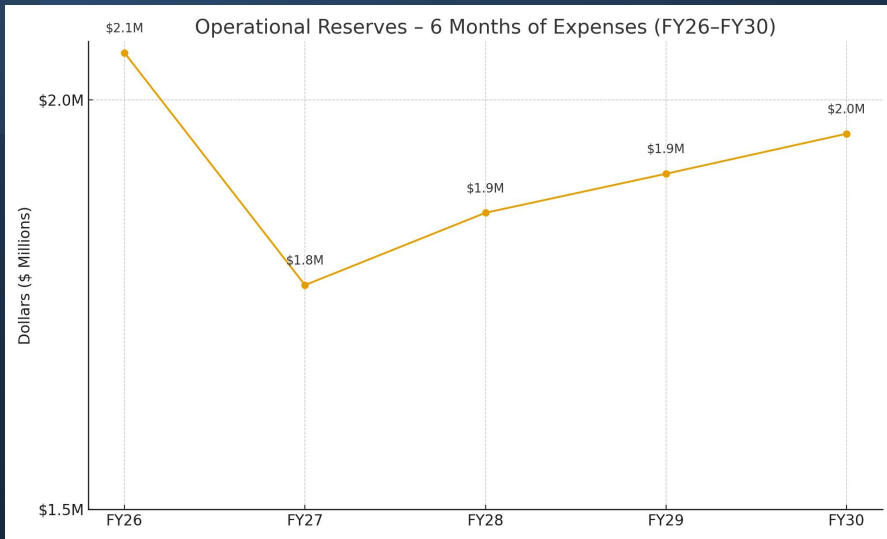
FY2026 Expenditures - \$7.6M



5-Year Projections (FY26-FY30)

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
HURF					
Revenues					
Charges For Services	\$ 690,000	\$ 724,500	\$ 760,725	\$ 798,761	\$ 838,699
Debt Proceeds	0	0	0	0	0
HURF - Special Revenues	3,993,520	4,073,390	4,154,858	4,237,955	4,322,714
Interest Revenue	75,000	76,500	78,030	79,591	81,182
Other Financing Sources	1,668,320	4,127,045	3,942,523	2,600,635	3,029,940
Other Revenue	0				
Total Revenues	\$ 6,426,840	\$ 9,001,435	\$ 8,936,136	\$ 7,716,942	\$ 8,272,536
		40%	-1%	-14%	7%
Expenditures					
Maintenance	310,080	319,382	415,197	427,653	440,483
Non-Departmental	644,260	657,145	670,288	683,694	697,368
Other Financing Sources - Uses	655,070	0	0	0	0
Salaries & Related Expenses	1,561,890	1,608,747	1,657,009	1,706,719	1,757,921
Special Services	894,480	912,370	930,617	949,229	968,214
Supplies	49,000	49,980	50,980	51,999	53,039
Total Expenditures	\$ 4,114,780	\$ 3,547,624	\$ 3,724,091	\$ 3,819,295	\$ 3,917,024
		-14%	5%	3%	3%
Operation Result	\$ 2,312,060	\$ 5,453,812	\$ 5,212,045	\$ 3,897,647	\$ 4,355,512
Capital Items	\$ 3,549,540	\$ 3,680,000	\$ 3,350,000	\$ 1,988,000	\$ 2,397,000
Net Result	\$ (1,237,480)	\$ 1,773,812	\$ 1,862,045	\$ 1,909,647	\$ 1,958,512
Beginning Fund Balance	\$ 3,484,194	\$ 2,270,194	\$ 2,994,694	\$ 3,755,419	\$ 4,554,180
Ending Fund Balance	\$ 1,580,194	\$ 2,270,194	\$ 2,994,694	\$ 3,755,419	\$ 4,554,180
Operational Reserves	\$ 2,057,390	\$ 1,773,812	\$ 1,862,045	\$ 1,909,647	\$ 1,958,512
Ending Fund Balance (Less operational reserves)	\$ (477,196)	\$ 496,382	\$ 1,132,649	\$ 1,845,772	\$ 2,595,668

HURF Operating Expenses Reserve & Net of Reserves after Operational Expenses



Key Takeaways


- HURF operations rely on **stateshared revenues** plus **support from the General Fund**.



- **Impact fees are restricted** and increase the ending fund balance but **cannot fund operations**.



- **Operational reserves (6 months)** protect service delivery.



- Goal: Reduce reliance on General Fund transfers over time via grants, fees updates, and project timing.