

RESOLUTION NO. 2025-XXXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS REPEALING RESOLUTION NO. 2024-9310 AND ESTABLISHING THE CITY OF SAN MARCOS APPROPRIATIONS SUBJECT TO LIMIT FOR THE FISCAL YEAR ENDING JUNE 30, 2026

WHEREAS, State Legislation was passed by the voters that requires municipalities to establish appropriations limits for certain revenues which are generated; and

WHEREAS, the adjustment factors utilized in arriving at the FY 2025-26 appropriations limit consist of the percentage change in the population factor within the County of San Diego of 0.44% and the percentage change in the local assessment roll for the City due to the addition of local nonresidential new construction of 11.11%.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of San Marcos that the appropriations subject to limit of the City of San Marcos for the fiscal year ending June 30, 2026 is in the amount of \$243,744,626 as shown in the computation in Exhibit "A" and the accompanying schedules attached hereto and incorporated within this Resolution.

PASSED, APPROVED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN MARCOS at a regular meeting held on the 24th day of June, 2025, by the following roll call vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

Rebecca D. Jones, Mayor
City of San Marcos

ATTEST:

Phil Scollick, City Clerk
City of San Marcos

SCHEDULE 1 OF EXHIBIT "A"
CITY OF SAN MARCOS
APPROPRIATIONS SUBJECT TO LIMIT FOR THE YEAR ENDING JUNE 30, 2026

FY 1978-79	Appropriation Base Subject to Limit	\$1,856,552
FY 1978-79	Adjustment for Change in Cost of Living	x 1.1016
		<hr/> \$2,045,178
FY 1978-79	Adjustment for Change in City Population	x 1.0847
		<hr/> \$2,218,405
FY 1979-80	Appropriation Base Subject to Limit	\$2,218,405
FY 1979-80	Adjustment for Change in Cost of Living	x 1.1017
		<hr/> \$2,444,017
FY 1979-80	Adjustment for Change in City Population	x 1.0634
		<hr/> \$2,598,968
FY 1980-81	Appropriation Base Subject to Limit	\$2,598,968
FY 1980-81	Adjustment for Change in Cost of Living	x 1.1211
		<hr/> \$2,913,703
FY 1980-81	Adjustment for Change in City Population	x 1.0337
		<hr/> \$3,011,895
FY 1981-82	Appropriation Base Subject to Limit	\$3,011,895
FY 1981-82	Adjustment for Change in Cost of Living	x 1.0679
		<hr/> \$3,216,403
FY 1981-82	Adjustment for Change in City Population	x 1.0219
		<hr/> \$3,286,842
FY 1982-83	Appropriation Base Subject to Limit	\$3,286,842
FY 1982-83	Adjustment for Change in Cost of Living	x 1.0235
		<hr/> \$3,364,083
FY 1982-83	Adjustment for Change in City Population	x 1.0137
		<hr/> \$3,410,171
FY 1983-84	Appropriation Base Subject to Limit	\$3,410,171
FY 1983-84	Adjustment for Change in Cost of Living	x 1.0474
		<hr/> \$3,571,813
FY 1983-84	Adjustment for Change in City Population	x 1.0250
		<hr/> \$3,661,108
FY 1984-85	Appropriation Base Subject to Limit	\$3,661,108
FY 1984-85	Adjustment for Change in Cost of Living	x 1.0374
		<hr/> \$3,798,033
FY 1984-85	Adjustment for Change in City Population	x 1.0483
		<hr/> \$3,981,478

SCHEDULE 1 OF EXHIBIT "A"
CITY OF SAN MARCOS
APPROPRIATIONS SUBJECT TO LIMIT FOR THE YEAR ENDING JUNE 30, 2026

FY 1985-86	Appropriation Base Subject to Limit	\$3,981,478
FY 1985-86	Adjustment for Change in Cost of Living	X 1.023
		<hr/> \$4,073,052
FY 1985-86	Adjustment for Change in City Population	x 1.05
		<hr/> \$4,276,705
FY 1986-87	Appropriation Base Subject to Limit	\$4,276,705
FY 1986-87	Adjustment for Change in Cost of Living	X 1.0304
		<hr/> \$4,406,717
FY 1986-87	Adjustment for Change in City Population	X 1.1125
		<hr/> \$4,902,473
FY 1986-87	Appropriation Base Subject to Limit	\$4,902,473
FY 1987-88	Adjustment Factor-Non-Res. Assessed Value & Population	x 1.45
		<hr/> \$7,108,586
FY 1987-88	Appropriation Base Subject to Limit	\$7,108,586
FY 1988-89	Adjustment Factor-Non-Res. Assessed Value & Population	x 1.33
		<hr/> \$9,454,419
FY 1988-89	Appropriation Base Subject to Limit	\$9,454,419
FY 1989-90	Adjustment Factor-Non-Res. Assessed Value & Population	x 1.42
		<hr/> 13,425,275
FY 1989-90	Appropriation Base Subject to Limit	\$13,425,275
FY 1990-91	Adjustment Factor-Non-Res. Assessed Value & Population	x 1.18
		<hr/> \$15,841,825
FY 1990-91	Appropriation Base Subject to Limit	\$15,841,825
FY 1991-92	Adjustment Factor-Non-Res. Assessed Value & Population	x 1.13
		<hr/> \$17,901,262
FY 1991-92	Appropriation Base Subject to Limit	\$17,901,262
FY 1992-93	Adjustment Factor-Non-Res. Assessed Value & Population	x 1.11
		<hr/> \$19,870,401
FY 1992-93	Revised Appropriation Base Subject to Limit	\$19,870,401
FY 1993-94	Adjustment Factor-Non-Res. Assessed Value & Population	x1.26
		<hr/> \$25,036,705

SCHEDULE 1 OF EXHIBIT "A"
CITY OF SAN MARCOS
APPROPRIATIONS SUBJECT TO LIMIT FOR THE YEAR ENDING JUNE 30, 2026

FY 1992-93	Revised Appropriation Base Subject to Limit	\$19,870,401
FY 1993-94	Adjustment Factor-Non-Res. Assessed Value & Population	x1.26
		<hr/> \$25,036,705
FY 1993-94	Revised Appropriation Base Subject to Limit	\$25,036,705
FY 1994-95	Adjustment Factor-Non-Res. Assessed Value & Population	x1.20
		<hr/> \$30,044,046
FY 1994-95	Revised Appropriation Base Subject to Limit	\$30,044,046
FY 1995-96	Adjustment Factor Per Capita & Population	x1.09
		<hr/> \$32,748,010
FY 1995-96	Revised Appropriation Base Subject to Limit	\$32,748,010
FY 1996-97	Adjustment Factor Per Capita & Population	x1.07
		<hr/> \$35,040,371
FY 1996-97	Revised Appropriation Base Subject to Limit	\$35,040,371
FY 1997-98	Adjustment Factor Per Capita & Population	x1.07
		<hr/> \$37,493,197
FY 1997-98	Appropriation Base Subject to Limit	\$37,493,197
FY 1998-99	Adjustment Factor Per Capita & Population	x1.08
		<hr/> \$40,492,653
FY 1998-99	Appropriation Base Subject to Limit	\$40,492,653
FY 1999-00	Adjustment Factor Per Capita & Population	X1.07
		<hr/> \$43,327,139
FY 1999-00	Appropriation Base Subject to Limit	\$43,327,139
FY 2000-01	Adjustment Factor Per Capita & Population	X1.09
		<hr/> \$47,226,582
FY 2000-01	Assumed responsibility (Fire District)	1,516,725
		<hr/> \$48,743,307
FY 2000-01	Appropriation Base Subject to Limit	\$48,743,307
FY 2001-02	Adjustment Factor Per Capita & Population	X1.14
		<hr/> \$55,597,970
FY 2001-02	Appropriation Base Subject to Limit	\$55,597,970
FY 2002-03	Adjustment Factor/Inflation & Population	X1.09
		<hr/> \$60,356,291

SCHEDULE 1 OF EXHIBIT "A"
CITY OF SAN MARCOS
APPROPRIATIONS SUBJECT TO LIMIT FOR THE YEAR ENDING JUNE 30, 2026

FY 2002-03	Appropriation Base Subject to Limit	\$60,356,291
FY 2003-04	Adjustment Factor/Inflation & Population	X1.07
		<hr/> \$64,833,726
FY 2003-04	Appropriation Base Subject to Limit	\$64,833,726
FY 2004-05	Adjustment Factor/Inflation & Population	X1.09
		<hr/> \$70,710,047
FY 2004-05	Appropriation Base Subject to Limit	\$70,710,047
FY 2005-06	Adjustment Factor/Inflation & Population	X1.14
		<hr/> \$80,882,424
FY 2005-06	Appropriation Base Subject to Limit	\$80,882,424
FY 2006-07	Adjustment Factor/Inflation & Population	X1.10
		<hr/> \$88,659,612
FY 2006-07	Appropriation Base Subject to Limit	\$88,659,612
FY 2007-08	Adjustment Factor/Inflation & Population	X1.09
		<hr/> \$96,272,244
FY 2007-08	Appropriation Base Subject to Limit	\$96,272,244
FY 2008-09	Adjustment Factor/Inflation & Population	X1.08
		<hr/> \$104,026,847
FY 2008-09	Appropriation Base Subject to Limit	\$104,026,847
FY 2009-10	Adjustment Factor/Inflation & Population	X1.02
		<hr/> \$105,990,678
FY 2009-10	Appropriation Base Subject to Limit	\$105,990,678
FY 2010-11	Adjustment Factor/Inflation & Population	X0.99
		<hr/> \$104,755,024
FY 2010-11	Appropriation Base Subject to Limit	\$104,755,024
FY 2011-12	Adjustment Factor/Inflation & Population	X1.04
		<hr/> \$108,447,480
FY 2011-12	Appropriation Base Subject to Limit	\$108,447,480
FY 2012-13	Adjustment Factor/Inflation & Population	X1.05
		<hr/> \$113,841,367
FY 2012-13	Appropriation Base Subject to Limit	\$113,841,367
FY 2013-14	Adjustment Factor/Inflation & Population	X1.07
		<hr/> \$122,314,753

SCHEDULE 1 OF EXHIBIT "A"
CITY OF SAN MARCOS
APPROPRIATIONS SUBJECT TO LIMIT FOR THE YEAR ENDING JUNE 30, 2026

FY 2013-14	Appropriation Base Subject to Limit	\$122,314,753
FY 2014-15	Adjustment Factor/ Inflation & Population	X1.04
		<hr/> \$126,875,865
FY 2014-15	Appropriation Base Subject to Limit	\$126,875,865
FY 2015-16	Adjustment Factor/ Inflation & Population	X1.05
		<hr/> \$133,276,849
FY 2015-16	Appropriation Base Subject to Limit	\$133,276,849
FY 2016-17	Adjustment Factor/ Inflation & Population	X1.07
		<hr/> \$142,287,542
FY 2016-17	Appropriation Base Subject to Limit	\$142,287,542
FY 2017-18	Adjustment Factor/ Inflation & Population	X1.05
		<hr/> \$148,889,684
FY 2017-18	Appropriation Base Subject to Limit	\$148,889,684
FY 2018-19	Adjustment Factor/ Inflation & Population	X1.05
		<hr/> \$156,825,504
FY 2018-19	Appropriation Base Subject to Limit	\$156,825,504
FY 2019-20	Adjustment Factor/ Inflation & Population	X1.06
		<hr/> \$166,297,764
FY 2019-20	Appropriation Base Subject to Limit	\$166,297,764
FY 2020-21	Adjustment Factor/ Inflation & Population	X1.04
		<hr/> \$173,498,458
FY 2020-21	Appropriation Base Subject to Limit	\$173,498,458
FY 2021-22	Adjustment Factor/ Inflation & Population	X1.05
		<hr/> \$182,763,275
FY 2021-22	Appropriation Base Subject to Limit	\$182,763,275
FY 2022-23	Adjustment Factor/ Inflation & Population	X1.08
		<hr/> \$197,877,798
FY 2022-23	Appropriation Base Subject to Limit	\$197,877,798
FY 2023-24	Adjustment Factor/ Inflation & Population	X1.05
		<hr/> \$208,207,019
FY 2023-24	Appropriation Base Subject to Limit	\$208,207,019
FY 2024-25	Adjustment Factor/ Inflation & Population	X1.05
		<hr/> \$218,409,163

SCHEDULE 1 OF EXHIBIT "A"

CITY OF SAN MARCOS

APPROPRIATIONS SUBJECT TO LIMIT FOR THE YEAR ENDING JUNE 30, 2026

FY 2024-25	Appropriation Base Subject to Limit	\$218,409,163
FY 2025-26	Adjustment Factor/ Inflation & Population	X1.12
		<hr/>
		\$243,744,626

SCHEDULE 2 OF EXHIBIT "A"
CITY OF SAN MARCOS
CALCULATIONS FOR ESTABLISHING
THE FY 78-79 APPROPRIATION
BASE SUBJECT TO LIMITATION

TOTAL APPROPRIATIONS	\$9,802,720
LESS NON-PROCEEDS OF TAXES	
User Charges	\$321,965
Fine Forfeits and Penalties	3,500
Expenditure Reimbursements	316,060
Operating Transfers	1,609,743
TOTAL NON-PROCEEDS OF TAXES	2,251,268
BALANCE	\$7,551,452
LESS APPROPRIATIONS NOT SUBJECT TO LIMIT	
Debt Services	\$2,000,000
Property Assessments	2,811,400
Federal Grants	293,000
Other Grants	590,500
TOTAL APPROPRIATIONS NOT SUBJECT TO LIMIT	\$5,694,900
BALANCE - FY 78-79	
APPROPRIATION BASE SUBJECT TO LIMIT	\$1,856,552