



2024-2025 BUDGET

**Adopted Annual
Operations &
Capital Improvement
Program Budget**



OPERATIONS & MAINTENANCE BUDGET

Fiscal Year 2024-2025

CAPITAL IMPROVEMENT PROGRAM BUDGET

Fiscal Years 2024-2025 through 2028-2029

Prepared by the Finance Department

Acknowledgements

CITY OF SAN MARCOS CITY COUNCIL

Rebecca Jones, *Mayor*
Sharon Jenkins, *Deputy Mayor*
María Nuñez, *Council Member*
Ed Musgrove, *Council Member*
Mike Sannella, *Council Member*

BUDGET REVIEW COMMITTEE

Marie Marcinko, <i>Chair</i>	Kathleen Smith, <i>Vice Chair</i>
Chris Freeman	Salvador Roman
Samuel Neuhauser	Joanne Harris-Malone
James Knowlton	Benjamin P. Barlow
Jim Garcia	



Table of Contents

INTRODUCTORY SECTION	9	OTHER RESTRICTED FUNDS	97
Transmittal Letter	11	Gas Tax Fund	99
Projected Expenditures - Overview by Fund and Function	13	Traffic Safety Fund	101
Projected Revenues - Overview by Fund and Type	15	Lighting & Landscaping Maintenance District Fund	103
GENERAL FUND	19	City Affordable Housing Fund	107
General Fund Overview	21	CFD 98-02 Lighting and Landscaping Fund	109
City Council	25	Senior Nutrition Grant Fund	115
Administration	29	CDBG Fund	117
Communications & Marketing	32	Center Drive Maintenance District Fund	119
Economic Development	33	CalHOME Grant Fund	121
City Attorney	35	CFD 2011-01 Congestion Management Fund	123
City Clerk	39	PEG Fund	125
Human Resources/Risk Management	43	Art in Public Places Fund	127
Finance	47	RMRA Fund	129
Information Systems	51	San Marcos Successor Housing Agency Fund	131
Real Property Services	55	Lease Revenue Debt Service Fund	133
Public Works Function	59	Public Facilities Fees Fund	135
Administration	61	Transnet - Streets Fund	137
Right-of-Way Maintenance	62	Regional Transportation Congestion Improvement	139
Fleet Maintenance	64	Trust/Agency Deposits	141
Parks and Landscape	66	Redevelopment Property Tax Fund	143
Facilities Maintenance	68	Creekside Marketplace Enterprise Fund	145
Development Services Function	71	Vehicle & Equipment Acquisition/Replacement	147
Administration	73	City Facilities Replacement/Rehabilitation	149
Watershed Program Management	74	City Infrastructure Replacement/Rehabilitation	151
Planning	75	Real Property Management Fund	153
Building	76	PROJECTED FUND BALANCE SUMMARIES	155
Engineering	77	CAPITAL IMPROVEMENT PROJECTS PROGRAM	159
Public Safety Function	79	CIP Program Summary by Project Type	163
Fire	81	CIP Program Summary by Funding Source	165
Administration	83	CIP Program Project Detail Sheets	171
Emergency Preparedness	84		
Emergency Medical Services	85		
Operations	86		
Prevention	87		
Law Enforcement	89		
Parks and Recreation Function	93		
Parks and Recreation	94		





Introductory Section







June 11, 2024

Honorable Mayor and Members of the City Council:

When you appointed me to the position of City Manager just 10 months ago, one important goal was front and center for us all: following several years of economic uncertainty, it was time to develop a long-term strategy to secure the city's future financial sustainability.

The COVID-19 pandemic is a significant driver of our changing economic picture, but not the only one. New state regulations have come with new costs borne at the local level, state pension investments have under-performed, and a growing population requires more city services and amenities to maintain our excellent quality of life.

San Marcos is not alone in facing fiscal challenges. Cities throughout the region are grappling with these new economic realities. However, San Marcos has several advantages thanks to the City Council's leadership and foresight. Council policies related to maintaining a minimum General Fund reserve, pre-funding future infrastructure maintenance needs, managing pension costs through a Section 115 Trust account, seeking state and federal grants, and an innovative real estate investment strategy have provided the City with a strong financial foundation.

These measures have also provided needed flexibility as the day-to-day expenses of providing city services have increased at a faster pace than our revenues. Even as we have reduced staffing and cut back on spending, the City has been able to maintain a high level of service for our community while we work toward a long-term solution. In fact, a recent survey of City residents showed that fully 83% of our residents give city services a positive rating. We should all be very proud of this accomplishment, while recognizing that current resourcing levels are not sustainable if we want to keep the City of San Marcos clean, safe and well-maintained.

Continued Fiscal Prudence

At the City Council Goal Setting Workshop held in February 2024, a top goal provided to me and Staff was to achieve a balanced budget in Fiscal Year 2024-25 without the use of reserves. To do so, city staff has continued to identify new areas of savings. Over the past year, staff has completed a best value analysis of the City's fleet, ballfield maintenance, building services, parking enforcement, street sweeping and employee benefits delivery programs. Adjusting service delivery models based on the findings of this analysis will save \$3.6M in expenses over the next five years and beyond. A recent fee study shows opportunities to recapture nearly \$500,000 a year by ensuring city fees align with the true cost of providing City services.

The City of San Marcos has always operated like an efficient business and this budget maintains a lean workforce. With the exception of public safety and other essential services, vacant positions have been left unfilled. Staff have identified additional operational efficiencies by restructuring or combining duties.

The Fiscal Year 2024-25 budget challenges and policy options were presented to you during the City Council Budget Workshop held in April 2024. An initial deficit of about \$10.8M was reduced by about half by City Council agreeing to forgo the policy for Fiscal Year 2024-25 to contribute to the three replacement/rehabilitation funds as there are currently sufficient funds for existing projects. Additionally, the Fiscal Year 2024-25 budget postpones non-essential projects and programs to preserve the city's core and essential services. And City staff have temporarily reduced street sweeping, tree-trimming and other routine maintenance as an additional cost-saving measure. Finally, the Fiscal Year 2024-25 budget makes strategic use of non-recurring funds to achieve a balanced budget, while preserving the General Fund Reserve.

Community Investments

Resource constraints have not stopped the City from delivering on several significant projects, including the largest infrastructure investment in the City's history, the San Marcos Creek Project. Flood control improvements will provide peace of mind to residents and businesses, while restoring and protecting sensitive habitat. The City also has utilized available funding sources to move forward with exciting projects that will improve quality of life for San Marcos residents, such as the new pump track at Bradley Park, and improvements at Richmar Park. City staff continue to plan improvements and enhancements to City infrastructure and find innovative ways to fund these important projects, as reflected in the 5-Year Capital Improvement Project plan.

A feasibility study is also underway to identify potential sites for the City's next fire station, one of several recommendations in our recent Standards of Coverage report.

Economic Development

The City continues to invest in the success of our local business community. Our \$6.6 billion economy has been bolstered by the completion of the new Kaiser Permanente San Marcos Medical Center, which created 1,000 new local jobs and further establishes San Marcos as a center for excellence in health care.

Just as the North City downtown core continues to flourish as a vibrant hub of restaurants, shops, co-working spaces and housing, the redevelopment of Restaurant Row represents the next chapter in our City's evolution. With a focus on community connection, walkability and public art, this project will activate the area around W. San Marcos Boulevard, bringing new economic and housing opportunities to our community.

Affordable Housing

With 10% of homes in San Marcos set aside for affordable housing, the City of San Marcos remains a leader in the region. New public-private partnerships are encouraging developers to invest in even more high-quality affordable housing in San Marcos. Fiscal Year 2025 investments in affordable housing will include a \$7.2M loan for construction of affordable housing units in the City's exciting North City development.

Looking to the Future

We should be extremely proud of what we have accomplished for our community, in spite of unprecedented economic conditions. We have found new efficiencies and creative ways to do more with less.

At the same time, we must acknowledge that decreased revenue streams and evolving resident needs and priorities have brought our City to a crossroads. Moving forward, new funding will be needed to maintain levels of service and keep up with infrastructure needs.

I'd like to thank the City Council for your clear direction to address this very important issue. Please know that I along with the entire City of San Marcos staff stand ready to do what's needed to ensure our community receives the very best service possible from their local government.

Sincerely,



Michelle Bender, City Manager

Expenditures - Overview by Fund and Function

Fund/Function	Fiscal Year 2023-24			Fiscal Year 2024-25 Budget		
	As Adopted	As Amended	Projected 6/30/24	Department Requested	City Manager Recommended	City Council Approved
GENERAL FUND						
GENERAL GOVERNMENT						
City Council	\$ 265,389	\$ 265,389	\$ 263,989	\$ 270,321	\$ 270,321	\$ 270,321
Administration	10,144,799	9,765,183	9,638,486	10,037,720	10,029,720	10,029,720
Economic Development	346,950	266,871	209,016	204,408	204,408	204,408
City Attorney	855,000	855,000	855,000	855,000	855,000	855,000
City Clerk	478,316	484,543	465,620	823,541	823,541	823,541
Human Resources/Risk Management	4,022,278	4,110,841	4,058,401	4,280,925	4,284,625	4,284,625
Finance	2,313,973	2,199,358	2,095,901	1,879,102	1,885,102	1,885,102
Information Systems	2,272,280	2,416,531	2,430,007	2,526,398	2,526,398	2,526,398
Real Property Services	94,199	108,735	47,486	50,000	50,000	50,000
Total General Government	20,793,184	20,472,451	20,063,906	20,927,415	20,929,115	20,929,115
PUBLIC WORKS						
Operations	12,069,517	13,252,233	13,252,233	11,969,402	11,969,402	11,969,402
Total Public Works	12,069,517	13,252,233	13,252,233	11,969,402	11,969,402	11,969,402
DEVELOPMENT SERVICES						
Administration	1,598,379	1,739,559	1,688,376	1,499,802	1,499,802	1,499,802
Planning	1,382,353	1,495,130	1,438,592	1,484,370	1,484,370	1,484,370
Building	1,592,770	1,942,770	2,123,441	1,844,719	1,844,719	1,844,719
Engineering	2,092,472	2,547,444	2,036,112	2,584,034	2,584,034	2,584,034
Watershed Program Management	817,969	831,986	829,329	963,157	963,157	963,157
Total Development Services	7,483,943	8,556,889	8,115,850	8,376,082	8,376,082	8,376,082
PUBLIC SAFETY						
Fire Department	21,561,202	21,561,520	21,112,226	22,679,607	22,679,607	22,679,607
Law Enforcement	23,361,084	23,361,968	23,330,280	24,144,180	24,144,180	24,144,180
Total Public Safety	44,922,286	44,923,488	44,442,506	46,823,787	46,823,787	46,823,787
PARKS AND RECREATION						
Parks and Recreation	4,482,980	4,491,775	4,224,031	4,489,965	4,495,965	4,495,965
Total Parks and Recreation	4,482,980	4,491,775	4,224,031	4,489,965	4,495,965	4,495,965
OTHER FINANCING USES						
Transfers Out	831,000	851,000	851,000	831,000	831,000	831,000
Total Other Financing Uses	831,000	851,000	851,000	831,000	831,000	831,000
TOTAL GENERAL FUND	\$ 90,582,910	\$ 92,547,836	\$ 90,949,526	\$ 93,417,651	\$ 93,425,351	\$ 93,425,351

Expenditures - Overview by Fund and Function (continued)

Fund/Function	Fiscal Year 2023-24			Fiscal Year 2024-25 Budget		
	As Adopted	As Amended	Projected 6/30/24	Department Requested	City Manager Recommended	City Council Approved
SPECIAL REVENUE FUNDS						
Gas Tax*	\$ 382,172	\$ 754,241	\$ 754,234	\$ 806,050	\$ 806,050	\$ 806,050
Traffic Safety*	185,000	258,752	258,752	215,094	215,094	215,094
Lighting & Landscaping Maintenance District	1,592,268	1,818,064	1,613,062	1,744,056	1,744,056	1,744,056
City Affordable Housing*	5,828,500	5,703,500	3,333,500	1,503,500	1,503,500	1,503,500
CFD 98-02 Lighting & Landscaping*	8,464,454	9,373,698	8,840,606	9,501,022	9,501,022	9,501,022
Senior Nutrition Grant	411,781	411,781	357,898	425,899	425,899	425,899
CDBG*	374,277	364,703	347,488	335,764	335,764	335,764
Center Dr Maintenance District	26,020	26,020	26,020	26,020	26,020	26,020
CalHome Fund	200,000	200,000	200,000	200,000	200,000	200,000
CFD 2011-01 Congestion Management	-	4,000	4,000	4,000	4,000	4,000
PEG*	10,000	19,085	19,085	125,000	125,000	125,000
Art In Public Places	185,000	185,000	30,000	185,000	185,000	185,000
RMRA*	-	20,000	20,000	-	-	-
San Marcos Successor Housing Agency	1,907,434	2,110,960	2,109,180	15,697,836	15,697,836	15,697,836
Total Special Revenue Funds	19,566,906	21,249,804	17,913,825	30,769,241	30,769,241	30,769,241
DEBT SERVICE FUND						
Lease Revenue Bonds	389,296	389,296	386,179	382,943	382,943	382,943
Total Debt Service Fund	389,296	389,296	386,179	382,943	382,943	382,943
CAPITAL IMPROVEMENT PROJECT FUNDS						
Public Facilities Fees*	107,370	4,857,970	4,857,957	118,075	118,075	118,075
Transnet - Streets*	157,866	2,462,866	2,462,541	163,976	163,976	163,976
RTCIP*	-	794,858	-	-	-	-
Total Capital Improvement Project Funds	265,236	8,115,694	7,320,498	282,051	282,051	282,051
FIDUCIARY FUNDS						
Trust/Agency Deposits	50,000	58,591	-	-	346,000	346,000
Redevelopment Property Tax Trust Fund*	27,807,349	32,722,082	31,807,494	25,067,597	25,067,597	25,067,597
Total Fiduciary Funds	27,857,349	32,780,673	31,807,494	25,067,597	25,413,597	25,413,597
ENTERPRISE FUNDS						
Creekside Marketplace	10,561,900	10,561,900	10,072,591	5,995,196	5,995,196	5,995,196
Real Property Management	7,012,712	7,244,037	6,377,245	8,529,713	6,846,213	6,846,213
Total Enterprise Funds	17,574,612	17,805,937	16,449,836	14,524,909	12,841,409	12,841,409
INTERNAL SERVICE FUNDS						
Vehicle & Equipment Acquisition/Replacement	1,649,814	1,781,511	1,719,908	1,474,487	1,474,487	1,474,487
City Facilities Replacement/Rehabilitation*	200,000	3,326,401	1,012,324	86,000	86,000	86,000
City Infrastructure Replacement/Rehabilitation*	919,000	1,320,614	1,020,614	792,000	792,000	792,000
Total Internal Service Funds	2,768,814	6,428,526	3,752,846	2,352,487	2,352,487	2,352,487
TOTAL EXPENDITURES - ALL FUNDS	\$ 159,005,123	\$ 179,317,766	\$ 168,580,204	\$ 166,796,879	\$ 165,467,079	\$ 165,467,079

*See Capital Improvement Program - Summary by Funding Source for FY 2024-25 appropriations committed from these funds. Appropriations committed for capital projects are reflected on the individual fund pages in the fund balance reserves.

Revenues - Overview by Fund and Type

Budget Category	Fiscal Year 2023-24			Fiscal Year 2024-25 Budget		
	As Adopted	As Amended	Projected 6/30/24	Department Requested	City Manager Recommended	City Council Approved
GENERAL FUND						
TAXES & SPECIAL ASSESSMENTS						
Sales Tax	\$ 22,713,452	\$ 21,610,806	\$ 21,555,517	\$ 22,577,794	\$ 22,577,794	\$ 22,577,794
Property Tax	29,253,790	29,841,163	30,583,805	32,189,593	32,189,593	32,189,593
Special Assessments	6,867,600	7,027,600	7,107,600	7,347,600	7,347,600	7,347,600
Transient Occupancy Tax	1,500,420	1,500,420	1,500,420	1,570,000	1,570,000	1,570,000
Total Taxes & Special Assessments	60,335,262	59,979,989	60,747,342	63,684,987	63,684,987	63,684,987
LICENSES & PERMITS						
Franchise Fees	4,301,617	5,480,000	5,480,000	5,800,000	5,800,000	5,800,000
Building Permit Fees	420,000	646,000	646,000	710,000	710,000	710,000
Business License Fees	239,000	239,000	245,500	246,500	251,500	251,500
Other Licenses & Permits	858,917	1,027,917	972,992	1,042,350	1,042,350	1,042,350
Total Licenses & Permits	5,819,534	7,392,917	7,344,492	7,798,850	7,803,850	7,803,850
INTERGOVERNMENTAL						
State Mandates	187,543	187,543	298,163	175,000	175,000	175,000
State Grants	238,000	412,200	284,000	480,856	480,856	480,856
Local Grants	2,500	2,500	12,200	5,000	5,000	5,000
County	260,000	617,000	600,000	300,000	300,000	300,000
Federal Grants	267,790	346,470	291,565	-	-	-
Total Intergovernmental	955,833	1,565,713	1,485,928	960,856	960,856	960,856
CHARGES FOR SERVICES						
Departmental Services	9,901,962	10,096,632	10,030,543	10,269,498	10,274,958	10,274,958
Reimbursements	2,980,411	2,980,411	2,379,059	2,636,600	2,636,600	2,636,600
Total Charges For Services	12,882,373	13,077,043	12,409,602	12,906,098	12,911,558	12,911,558
FINES & FORFEITURES						
Fines & Forfeitures	277,455	277,455	339,200	393,200	393,200	393,200
Total Fines & Forfeitures	277,455	277,455	339,200	393,200	393,200	393,200
USE OF MONEY & PROPERTY						
Rental Income	44,000	44,000	49,400	47,600	47,600	47,600
Partnership Income	900,000	240,000	480,000	480,000	1,480,000	1,480,000
Interest Income	840,000	840,000	1,138,564	1,075,000	1,075,000	1,075,000
Total Use of Money & Property	1,784,000	1,124,000	1,667,964	1,602,600	2,602,600	2,602,600
DEVELOPER FEES						
Developer Fees	18,000	18,000	18,000	18,000	18,000	18,000
Total Developer Fees	18,000	18,000	18,000	18,000	18,000	18,000
MISCELLANEOUS REVENUES						
Donations	2,500	6,000	8,750	6,000	6,000	6,000
Other Miscellaneous Revenue	225,152	280,852	251,901	239,500	239,500	239,500
Total Miscellaneous Revenues	227,652	286,852	260,651	245,500	245,500	245,500
OTHER FINANCING SOURCES						
Sale of Fixed Assets	-	-	66,869	-	-	-
Operating Transfers In - Creekside	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Operating Transfers In - Real Property Management	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Operating Transfers In - Other	958,800	958,800	958,800	958,800	1,304,800	1,304,800
Total Other Financing Sources	4,458,800	4,458,800	4,525,669	4,458,800	4,804,800	4,804,800
TOTAL GENERAL FUND	\$ 86,758,909	\$ 88,180,769	\$ 88,798,848	\$ 92,068,891	\$ 93,425,351	\$ 93,425,351

Revenues - Overview by Fund and Type (continued)

Budget Category	Fiscal Year 2023-24			Fiscal Year 2024-25 Budget		
	As Adopted	As Amended	Projected 6/30/24	Department Requested	City Manager Recommended	City Council Approved
SPECIAL REVENUE FUNDS						
GAS TAX						
Gas Tax Revenue	\$ 2,699,439	\$ 2,699,439	\$ 2,653,430	\$ 2,699,047	\$ 2,699,047	\$ 2,699,047
Interest Income	59,000	59,000	164,701	70,000	70,000	70,000
Total Gas Tax	2,758,439	2,758,439	2,818,131	2,769,047	2,769,047	2,769,047
TRAFFIC SAFETY						
Traffic Safety Revenue	125,000	125,000	125,000	125,000	125,000	125,000
Interest Income	21,000	21,000	56,232	21,000	21,000	21,000
Total Traffic Safety	146,000	146,000	181,232	146,000	146,000	146,000
LIGHTING & LANDSCAPING MAINTENANCE DISTRICT						
Special Assessments	530,000	530,000	525,000	530,000	530,000	530,000
Interest Income	-	-	-	-	-	-
Other Restricted Revenues	660,000	660,000	660,000	660,000	660,000	660,000
Total Lighting & Landscaping Maintenance District	1,190,000	1,190,000	1,185,000	1,190,000	1,190,000	1,190,000
CITY AFFORDABLE HOUSING						
City Affordable Housing Revenue	2,700,000	2,700,000	700,000	1,000,000	1,000,000	1,000,000
Interest Income	254,000	254,000	630,079	100,000	100,000	100,000
Other Restricted Revenues	190,100	190,100	-	-	-	-
Total City Affordable Housing	3,144,100	3,144,100	1,330,079	1,100,000	1,100,000	1,100,000
CFD 98-02 LIGHTING & LANDSCAPING						
Special Assessments	8,802,000	8,802,000	9,168,000	9,478,000	9,478,000	9,478,000
Interest Income	292,000	292,000	858,820	300,000	300,000	300,000
Other Restricted Revenues	-	-	-	-	-	-
Total CFD 98-02 Lighting & Landscaping	9,094,000	9,094,000	10,026,820	9,778,000	9,778,000	9,778,000
SENIOR NUTRITION GRANT						
Nutrition Grant	89,500	89,500	113,208	114,061	114,061	114,061
Donations	24,000	24,000	26,424	26,500	26,500	26,500
Interest Income	-	-	-	-	-	-
Other Restricted Revenues	171,000	171,000	171,000	171,000	171,000	171,000
Total Senior Nutrition Grant	284,500	284,500	310,632	311,561	311,561	311,561
CDBG	1,301,411	1,301,411	1,562,160	710,208	710,208	710,208
CENTER DR MAINTENANCE DISTRICT	25,000	25,000	30,448	27,000	27,000	27,000
CALHOME	113,000	113,000	113,000	113,000	113,000	113,000
CFD 2011-01 CONGESTION MANAGEMENT	934,000	934,000	1,100,271	1,026,000	1,026,000	1,026,000
PEG	156,000	156,000	194,582	206,000	206,000	206,000
ART IN PUBLIC PLACES	68,000	68,000	42,997	68,000	68,000	68,000
RMRA						
Intergovernmental Revenue	2,326,619	2,326,619	2,293,023	2,448,285	2,448,285	2,448,285
Interest Income	70,000	70,000	193,973	70,000	70,000	70,000
Total RMRA	2,396,619	2,396,619	2,486,996	2,518,285	2,518,285	2,518,285
SAN MARCOS SUCCESSOR HOUSING AGENCY	1,976,000	1,976,000	3,134,248	1,976,000	1,976,000	1,976,000
TOTAL SPECIAL REVENUE FUNDS	\$ 23,587,069	\$ 23,587,069	\$ 24,516,596	\$ 21,939,101	\$ 21,939,101	\$ 21,939,101

Revenues - Overview by Fund and Type (continued)

Budget Category	Fiscal Year 2023-24			Fiscal Year 2024-25 Budget		
	As Adopted	As Amended	Projected 6/30/24	Department Requested	City Manager Recommended	City Council Approved
DEBT SERVICE FUND						
LEASE REVENUE BONDS	\$ 405,436	\$ 405,436	\$ 413,436	\$ 401,943	\$ 401,943	\$ 401,943
CAPITAL IMPROVEMENT PROJECTS FUNDS						
PUBLIC FACILITIES FEES						
Developer Fees	7,170,788	7,170,788	7,234,276	6,286,000	6,286,000	6,286,000
Interest Income	714,000	714,000	1,787,319	714,000	714,000	714,000
Total Public Facilities Fees	7,884,788	7,884,788	9,021,595	7,000,000	7,000,000	7,000,000
TRANSNET - STREETS	2,351,000	2,351,000	1,897,383	1,502,000	1,502,000	1,502,000
RTCIP	1,087,896	1,087,896	1,201,139	1,151,000	1,151,000	1,151,000
FIDUCIARY FUNDS						
TRUST/AGENCY DEPOSITS	-	-	-	-	-	-
REDEVELOPMENT PROPERTY TAX TRUST FUND						
Property Tax	24,672,752	24,672,752	24,672,752	22,015,597	22,015,597	22,015,597
Interest Income	429,067	429,067	1,766,131	1,621,756	1,621,756	1,621,756
Other Miscellaneous Revenue	3,168,000	3,168,000	3,168,000	3,170,864	3,170,864	3,170,864
Total Redevelopment Property Tax Trust Fund	28,269,819	28,269,819	29,606,883	26,808,217	26,808,217	26,808,217
ENTERPRISE FUNDS						
CREEKSIDE MARKETPLACE						
Rental Income	4,978,607	4,978,607	4,820,646	5,165,632	5,165,632	5,165,632
Reimbursements	1,010,678	1,010,678	973,958	1,157,229	1,157,229	1,157,229
Interest Income	-	-	-	10,000	10,000	10,000
Other Miscellaneous Revenue	29,043	29,043	-	28,953	28,953	28,953
Total Creekside Marketplace	6,018,328	6,018,328	5,794,604	6,361,814	6,361,814	6,361,814
REAL PROPERTY MANAGEMENT						
Rental Income	5,721,319	5,721,319	6,319,053	6,132,571	6,132,571	6,132,571
Reimbursements	537,193	537,193	345,251	796,205	796,205	796,205
Interest Income	-	-	-	-	-	-
Other Miscellaneous Revenue	651,285	651,285	500	79,155	79,155	79,155
Total Real Property Management	6,909,797	6,909,797	6,664,804	7,007,931	7,007,931	7,007,931
INTERNAL SERVICE FUNDS						
VEHICLE & EQUIPMENT ACQUISITION/REPLACEMENT						
Interest Income	-	-	-	-	-	-
Federal Grants	-	-	691,860	-	-	-
Operating Transfer In - Other	-	-	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-	-	-
Total Vehicle & Equipment Acquisition/Replacement	-	-	691,860	-	-	-
CITY FACILITIES REPLACEMENT/REHABILITATION						
Interest Income	100,000	100,000	289,714	125,000	125,000	125,000
Reimbursements	-	-	-	-	-	-
Operating Transfer In - Other	-	-	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-	-	-
Total City Facilities Replacement/Rehabilitation	100,000	100,000	289,714	125,000	125,000	125,000
CITY INFRASTRUCTURE REPLACEMENT/REHABILITATION						
Interest Income	89,000	89,000	220,579	100,000	100,000	100,000
Grant Revenue	-	60,000	-	60,000	60,000	60,000
Annual Replacement/Rehab Transfers	-	-	-	-	-	-
Total City Infrastructure Replacement/Rehabilitation	89,000	149,000	220,579	160,000	160,000	160,000
TOTAL REVENUES - ALL FUNDS	\$ 163,462,042	\$ 164,943,902	\$ 169,117,441	\$ 164,525,897	\$ 165,882,357	\$ 165,882,357



SAN MARCOS
DISCOVER LIFE'S POSSIBILITIES

General Fund





GENERAL FUND

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ 56,830,347	\$ 59,271,600	\$ 60,747,342	\$ 63,684,987	\$ 63,684,987	\$ 63,684,987
Licenses & Permits	6,594,924	6,903,805	7,344,492	7,798,850	7,803,850	7,803,850
Intergovernmental*	5,042,089	7,318,544	1,485,928	960,856	960,856	960,856
Charges for Services	13,605,783	13,553,083	12,409,602	12,906,098	12,911,558	12,911,558
Fines & Forfeitures	65,482	197,362	339,200	393,200	393,200	393,200
Use of Money & Property	(997,444)	2,123,740	1,667,964	1,602,600	2,602,600	2,602,600
Developer Fees	16,981	24,413	18,000	18,000	18,000	18,000
Miscellaneous Revenues	310,517	384,368	260,651	245,500	245,500	245,500
Other Financing Sources	6,121,259	3,751,890	4,525,669	4,458,800	4,804,800	4,804,800
TOTAL REVENUES	87,589,938	93,528,805	88,798,848	92,068,891	93,425,351	93,425,351
OPERATING EXPENDITURES						
Salaries & Wages	24,802,728	26,579,273	27,237,154	29,860,277	29,860,277	29,860,277
Health Benefits	3,308,320	3,527,859	3,711,134	4,194,021	4,194,021	4,194,021
Retirement Benefits	8,960,228	9,591,737	9,842,850	11,537,702	11,537,702	11,537,702
Other Personnel Expenses	1,405,522	1,656,399	1,678,719	1,884,031	1,884,031	1,884,031
Contractual Services	33,589,645	36,613,239	39,206,072	36,261,428	36,265,428	36,265,428
Supplies & Services	2,668,381	3,042,160	3,038,880	3,010,294	3,018,294	3,018,294
Repair & Maintenance	1,120,112	957,079	996,910	832,155	832,155	832,155
Utilities	1,835,810	1,949,387	2,194,481	2,073,864	2,073,864	2,073,864
Capital Expenditures (Non CIP)	70,207	277,928	157,400	71,970	71,970	71,970
Debt Service	81,083	90,082	40,000	30,000	30,000	30,000
Other Operating Expenses	3,180,085	6,372,042	2,825,926	3,661,909	3,657,609	3,657,609
Annual Replacement/Rehab Transfers	5,180,418	2,265,345	-	-	-	-
TOTAL OPERATING EXPENDITURES	86,202,539	92,922,530	90,929,526	93,417,651	93,425,351	93,425,351
CIP PROJECT EXPENDITURES	354,695	223,416	20,000	-	-	-
TOTAL EXPENDITURES	86,557,234	93,145,946	90,949,526	93,417,651	93,425,351	93,425,351
REVENUE OVER/(UNDER) EXPENDITURES	1,032,704	382,859	(2,150,678)	(1,348,760)	-	-
FUND BALANCE						
Beginning Balance - July 1	49,528,592	49,157,112	49,539,971	47,389,293	47,389,293	47,389,293
Audit/Equity Transfer Out Adjustments	(1,800,000)	-	-	-	-	-
Unanticipated One-Time Revenues	395,816	1,000,000	-	-	-	-
Revenue Over/(Under) Expenditures	1,032,704	(617,141)	(2,150,678)	(1,348,760)	-	-
Ending Balance - June 30	49,157,112	49,539,971	47,389,293	46,040,533	47,389,293	47,389,293
RESERVED FUND BALANCE						
Restricted Assets	8,429,558	7,937,527	7,937,527	7,937,527	7,937,527	7,937,527
Restricted for Capital Projects	2,318,024	570,000	550,000	550,000	550,000	550,000
Environmental Endowments	534,256	534,256	534,256	534,256	534,256	534,256
Catastrophic/Emergency Reserve	12,625,091	13,499,396	12,789,170	12,339,583	12,789,170	12,789,170
One-time Recurring Savings/Opportunity Reserve	12,625,091	13,499,396	12,789,170	12,339,583	12,789,170	12,789,170
Economic Contingency/Pension Stabilization Reserve	10,125,091	10,999,396	10,289,170	9,839,583	10,289,170	10,289,170
Pension Stabilization Reserves - Restricted Section 115**	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Total Restricted Reserves	49,157,112	49,539,971	47,389,293	46,040,533	47,389,293	47,389,293
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

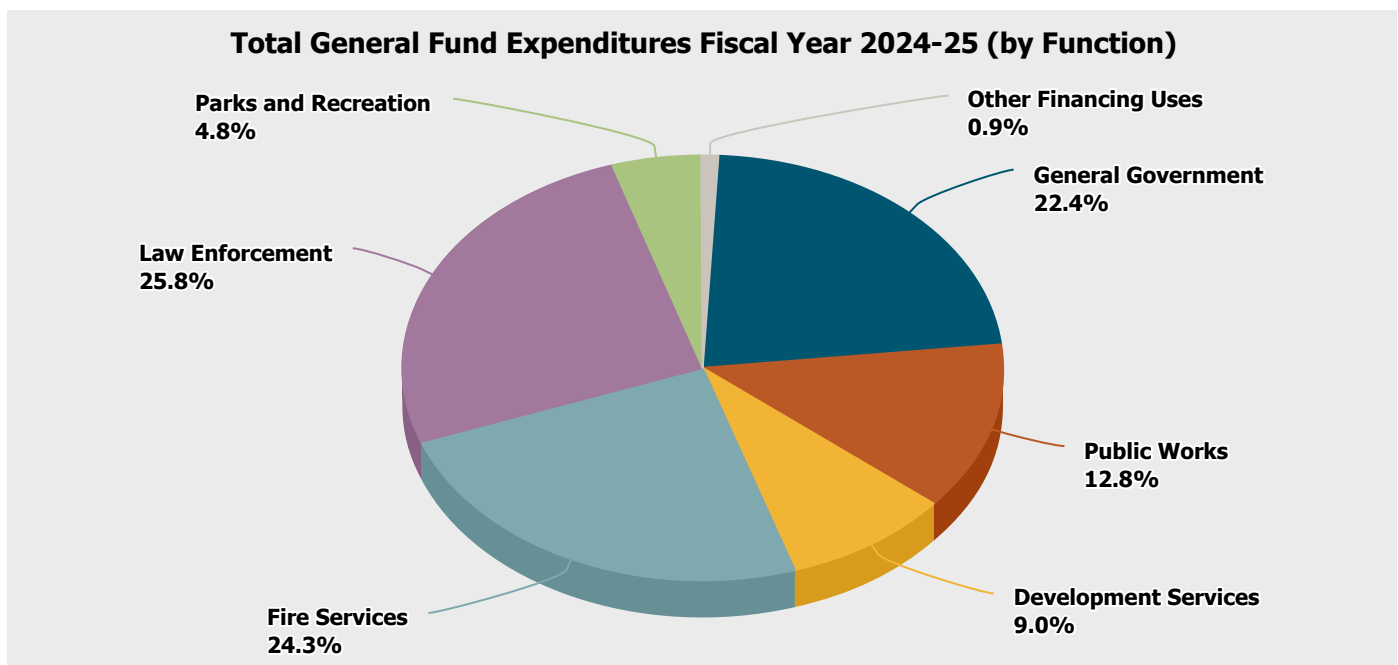
*FY 2021-22 & FY 2022-23 General Fund include Federal ARPA Funding.

**Reserves put into the Section 115 Pension Trust are part of the Economic Contingency/ Pension Stabilization Reserve.

GENERAL FUND

Expenditure Summary by Function

Function	Fiscal Year 2023-24			Fiscal Year 2024-25 Budget		
	As Adopted	As Amended	Projected 6/30/24	Department Requested	City Manager Recommended	City Council Approved
General Government	\$ 20,793,184	\$ 20,472,451	\$ 20,063,906	\$ 20,927,415	\$ 20,929,115	\$ 20,929,115
Public Works	12,069,517	13,252,233	13,252,233	11,969,402	11,969,402	11,969,402
Development Services	7,483,943	8,556,889	8,115,850	8,376,082	8,376,082	8,376,082
Public Safety	44,922,286	44,923,488	44,442,506	46,823,787	46,823,787	46,823,787
Parks And Recreation	4,482,980	4,491,775	4,224,031	4,489,965	4,495,965	4,495,965
Other Financing Uses	831,000	851,000	851,000	831,000	831,000	831,000
Annual Replacement/Rehab Transfers	-	-	-	-	-	-
TOTAL GENERAL FUND	\$ 90,582,910	\$ 92,547,836	\$ 90,949,526	\$ 93,417,651	\$ 93,425,351	\$ 93,425,351

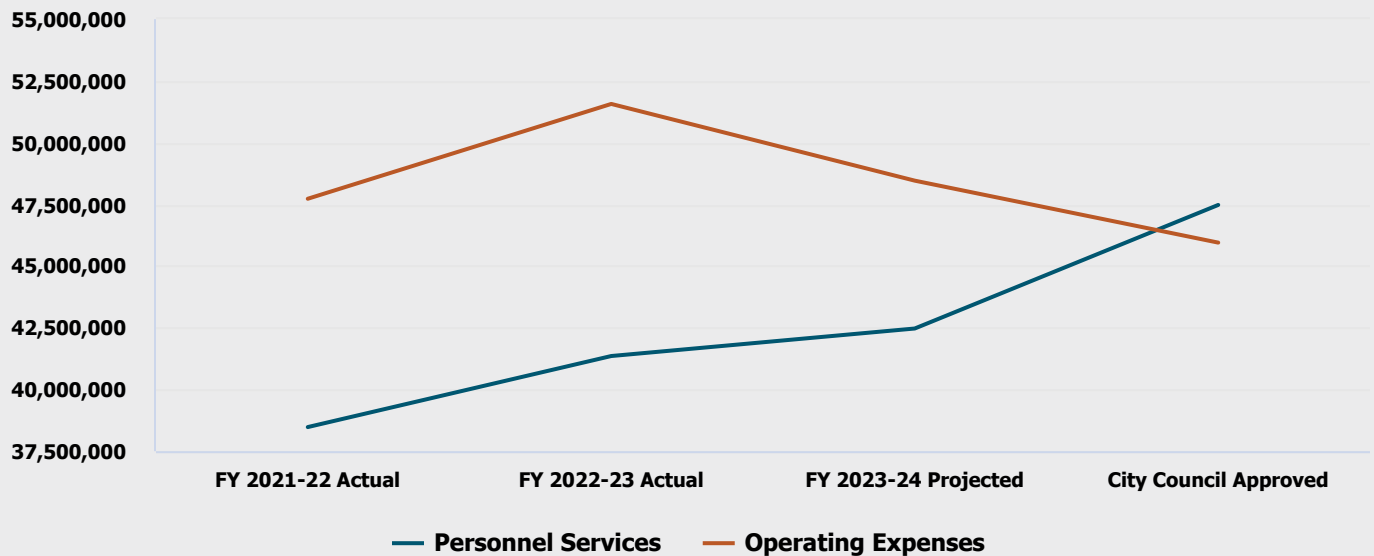


GENERAL FUND

Expenditure Summary by Type

Expenditure Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget			
				Department Requested	City Manager Recommended	City Council Approved	
EXPENDITURES							
Personnel Services							
Salaries & Wages	\$ 24,802,728	\$ 26,579,273	\$ 27,237,154	\$ 29,860,277	\$ 29,860,277	\$ 29,860,277	
Health Benefits	3,308,320	3,527,859	3,711,134	4,194,021	4,194,021	4,194,021	
Retirement Benefits	8,960,228	9,591,737	9,842,850	11,537,702	11,537,702	11,537,702	
Other Personnel Expenses	1,405,522	1,656,399	1,678,719	1,884,031	1,884,031	1,884,031	
Personnel Services Subtotal	38,476,798	41,355,268	42,469,857	47,476,031	47,476,031	47,476,031	
Operating Expenses							
Contractual Services	33,589,645	36,613,237	39,206,072	36,261,428	36,265,428	36,265,428	
Supplies & Services	2,668,381	3,042,160	3,038,880	3,010,294	3,018,294	3,018,294	
Repair & Maintenance	1,120,112	957,079	996,910	832,155	832,155	832,155	
Utilities	1,835,810	1,949,387	2,194,481	2,073,864	2,073,864	2,073,864	
Capital Expenditures (Non CIP)	70,207	277,928	157,400	71,970	71,970	71,970	
Debt Service	81,083	90,082	40,000	30,000	30,000	30,000	
Other Operating Expenses	3,180,085	6,372,042	2,825,926	3,661,909	3,657,609	3,657,609	
Annual Replacement/Rehab Transfers	5,180,418	2,265,345	-	-	-	-	
Operating Expenses Subtotal	47,725,741	51,567,260	48,459,669	45,941,620	45,949,320	45,949,320	
TOTAL OPERATING EXPENDITURES	\$ 86,202,539	\$ 92,922,528	\$ 90,929,526	\$ 93,417,651	\$ 93,425,351	\$ 93,425,351	

General Fund Operating Expenditures

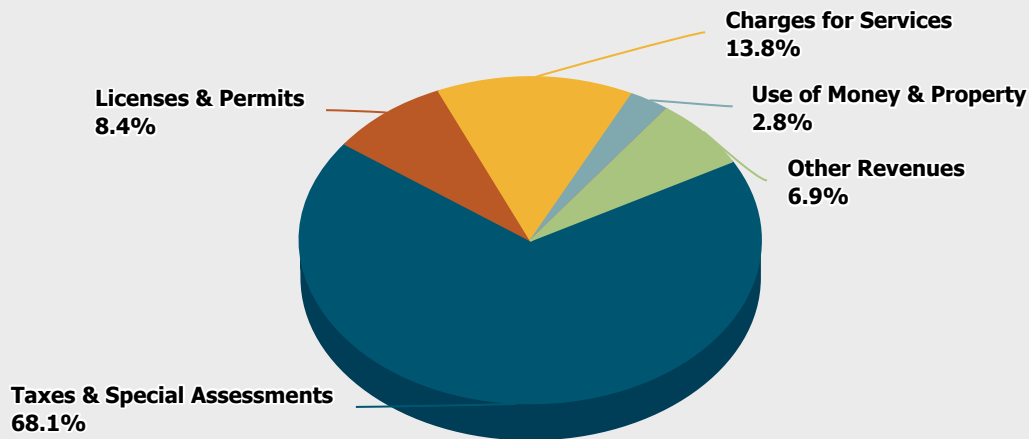


GENERAL FUND

Revenue Summary by Type

Budget Category	Fiscal Year 2023-24			Fiscal Year 2024-25 Budget		
	As Adopted	As Amended	Projected 6/30/24	Department Requested	City Manager Recommended	City Council Approved
Taxes & Special Assessments	\$ 60,335,262	\$ 59,979,989	\$ 60,747,342	\$ 63,684,987	\$ 63,684,987	\$ 63,684,987
Licenses & Permits	5,819,534	7,392,917	7,344,492	7,798,850	7,803,850	7,803,850
Intergovernmental	955,833	1,565,713	1,485,928	960,856	960,856	960,856
Charges For Services	12,882,373	13,077,043	12,409,602	12,906,098	12,911,558	12,911,558
Fines & Forfeitures	277,455	277,455	339,200	393,200	393,200	393,200
Use Of Money & Property	1,784,000	1,124,000	1,667,964	1,602,600	2,602,600	2,602,600
Developer Fees	18,000	18,000	18,000	18,000	18,000	18,000
Miscellaneous Revenues	227,652	286,852	260,651	245,500	245,500	245,500
Other Financing Sources	4,458,800	4,458,800	4,525,669	4,458,800	4,804,800	4,804,800
TOTAL GENERAL FUND	\$ 86,758,909	\$ 88,180,769	\$ 88,798,848	\$ 92,068,891	\$ 93,425,351	\$ 93,425,351

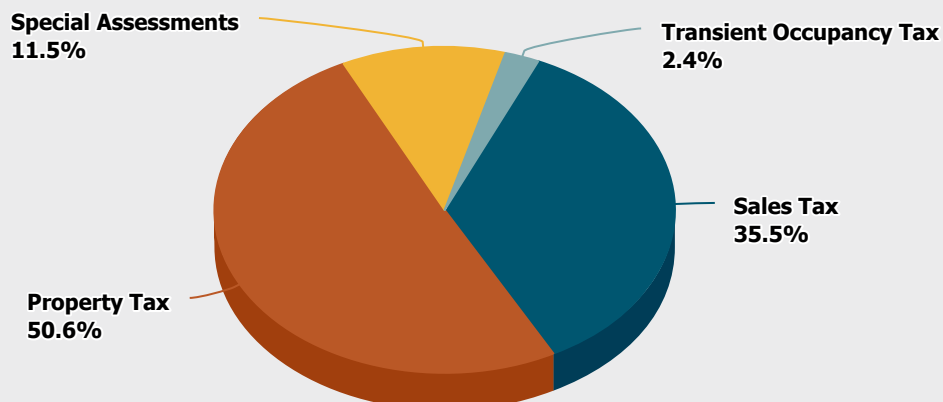
Total General Fund Revenues Fiscal Year 2024-25



Notes:

"Other Revenues" include Developer Fees, Intergovernmental Revenues, Miscellaneous Revenue, Fines & Forfeitures, Creekside and Real Property Management Transfers.

Breakdown of Taxes & Special Assessment Revenues for Fiscal Year 2024-25





City Council

PURPOSE:

To develop strategic goals and priorities for the City through policy development and the legislative process while being mindful of the needs, interests and concerns of San Marcos residents in an open and responsive manner.

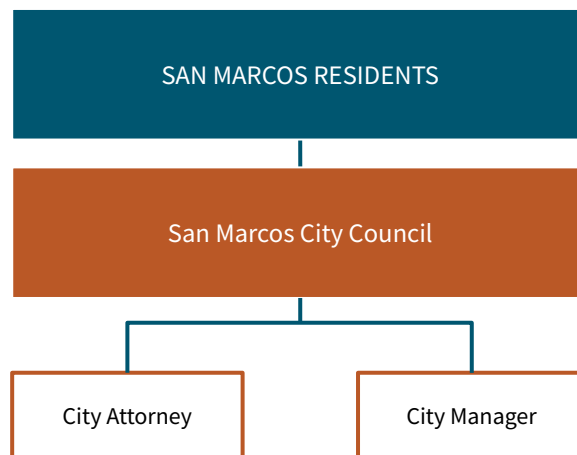
SUMMARY OF SERVICES:

This budget provides funding to support the activities of the City Council, including expenses for conferences and travel, association dues and subscriptions and intergovernmental support activities.

STRATEGIC THEMES:

- > Quality of Life
- > Economic Development
- > Good Governance
- > Planning for the Future
- > Dynamic and Responsive Service Delivery

DEPARTMENTAL STRUCTURE:



CITY COUNCIL - #101212

Summary of Department Resources

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
EXPENDITURES						
Personnel Services						
Salaries & Wages	\$ 76,907	\$ 77,381	\$ 77,668	\$ 76,658	\$ 76,658	\$ 76,658
Health Benefits	69,833	58,561	55,812	47,010	47,010	47,010
Retirement Benefits	5,736	5,026	6,059	5,889	5,889	5,889
Other Personnel Expenses	10,361	11,372	11,450	11,764	11,764	11,764
Personnel Services Subtotal	162,837	152,340	150,989	141,321	141,321	141,321
Operating Expenses						
Contractual Services	-	-	-	-	-	-
Supplies & Services	91,315	115,196	108,000	123,000	123,000	123,000
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	2,904	3,511	5,000	6,000	6,000	6,000
Operating Expenses Subtotal	94,219	118,707	113,000	129,000	129,000	129,000
TOTAL EXPENDITURES	257,056	271,047	263,989	270,321	270,321	270,321
REVENUES						
Taxes & Special Assessments	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
NET GENERAL FUND COST	\$ 257,056	\$ 271,047	\$ 263,989	\$ 270,321	\$ 270,321	\$ 270,321

Council Members

5.00

CITY COUNCIL - #101212

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 58,658	\$ 58,658	\$ 58,658
511007	Auto Allowance		18,000	18,000	18,000
512001	Medicare		1,264	1,264	1,264
512004	Health Insurance		47,010	47,010	47,010
512010	PERS		5,889	5,889	5,889
512013	EBAP		10,500	10,500	10,500
532001	Memberships & Subscriptions		123,000	123,000	123,000
581000	Travel & Training		3,000	3,000	3,000
581031	Community Event Support		3,000	3,000	3,000
Totals			\$ 270,321	\$ 270,321	\$ 270,321



Administration

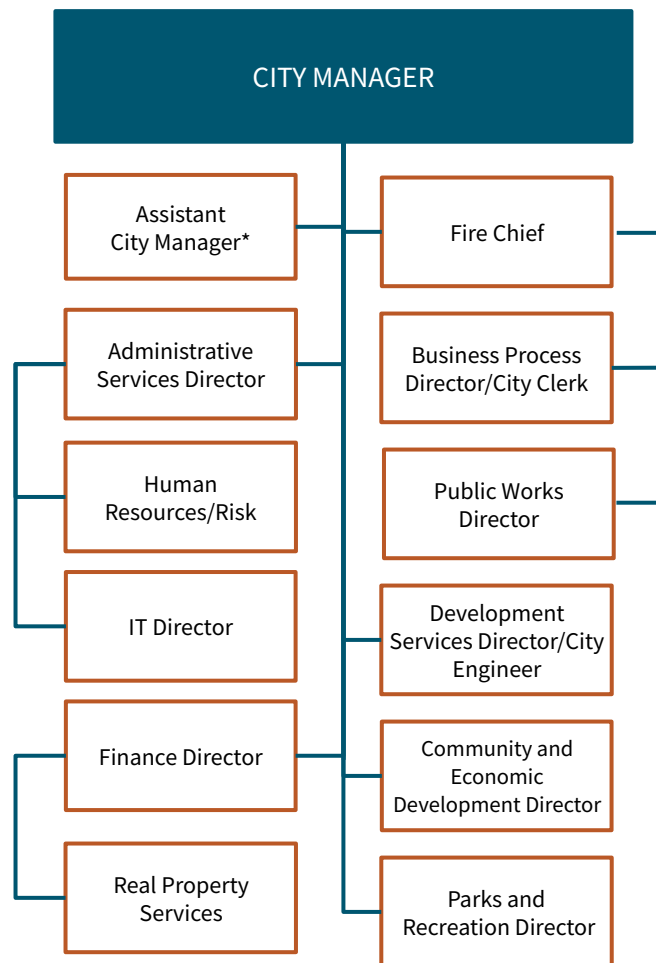
PURPOSE:

To provide management systems, oversight and support necessary to ensure the ongoing efficiency and effectiveness of all City operations.

SUMMARY OF SERVICES:

The Administration Department, under the direction of the City Manager and his immediate staff, is responsible for the general management of all City operations and personnel. This responsibility includes enforcing City ordinances, administering City contracts and agreements, advising the City Council of legislative and administrative concerns, overseeing intergovernmental relations, and providing overall fiscal management. The City Manager acts as City Treasurer and Executive Director of the Public Facilities Authority, Public Financing Authority, Industrial Development Authority, California Mobilehome Park Financing Authority, and the San Marcos Successor Agency to the former Redevelopment Agency. The Administration Department also encompasses the divisions of Communications and Marketing, Economic Development, Real Property Services, City Clerk, Finance, Information Systems, and Human Resources/Risk Management.

DEPARTMENTAL STRUCTURE:



*Indicates position not currently budgeted that is not anticipated to be filled

ADMINISTRATION - 1011xx

Summary of Department Resources

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
EXPENDITURES						
Personnel Services						
Salaries & Wages	\$ 725,074	\$ 1,064,122	\$ 1,173,537	\$ 770,808	\$ 770,808	\$ 770,808
Health Benefits	51,994	109,735	131,090	80,026	80,026	80,026
Retirement Benefits	6,137,222	6,892,281	6,630,221	7,805,289	7,805,289	7,805,289
Other Personnel Expenses	68,398	87,365	115,972	93,178	93,178	93,178
Personnel Services Subtotal	6,982,688	8,153,503	8,050,820	8,749,301	8,749,301	8,749,301
Operating Expenses						
Contractual Services	829,420	1,204,581	1,449,202	1,184,550	1,184,550	1,184,550
Supplies & Services	139,635	170,260	171,577	188,777	188,777	188,777
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	33,101	40,000	30,000	30,000	30,000
Other Operating Expenses	121,558	114,527	135,903	89,500	81,500	81,500
Operating Expenses Subtotal	1,090,613	1,522,469	1,796,682	1,492,827	1,484,827	1,484,827
TOTAL EXPENDITURES	8,073,301	9,675,972	9,847,502	10,242,128	10,234,128	10,234,128
REVENUES						
Taxes & Special Assessments	-	-	-	-	-	-
Licenses & Permits	220	25	150	150	150	150
Intergovernmental*	4,006,067	6,159,374	30,000	222,856	222,856	222,856
Charges for Services	74,438	78,786	68,600	69,000	69,000	69,000
Fines & Forfeitures	27,832	128,074	270,000	340,000	340,000	340,000
Use of Money & Property	1,000	-	-	-	-	-
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	4,109,557	6,366,259	368,750	632,006	632,006	632,006
NET GENERAL FUND COST	\$ 3,963,744	\$ 3,309,713	\$ 9,478,752	\$ 9,610,122	\$ 9,602,122	\$ 9,602,122
Allocation of Full Time Positions:						
Departmental - Administration						3.45
CDBG						0.75
Successor Housing Agency						2.80
Public Facilities Fees						0.05
Redevelopment Property Tax Trust Fund						0.45
AUTHORIZED FULL TIME POSITIONS						7.50

*FY 2021-22 & FY 2022-23 amounts include Federal ARPA Funding.

ADMINISTRATION - #101101

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 417,469	\$ 417,469	\$ 417,469
511001	Overtime		1,500	1,500	1,500
511004	Vacation Payoff		5,702	5,702	5,702
511005	Sick Leave Payoff		23,474	23,474	23,474
511006	Stipends		1,155	1,155	1,155
511007	Auto Allowance		4,514	4,514	4,514
511009	Bilingual Pay		900	900	900
511100	Salary & Wages (Part-Time)		55,500	55,500	55,500
512000	Social Security		17,310	17,310	17,310
512001	Medicare		7,059	7,059	7,059
512004	Health Insurance		58,296	58,296	58,296
512010	PERS		36,282	36,282	36,282
512012	PARS		1,055	1,055	1,055
512013	EBAP		5,145	5,145	5,145
512017	Tuition Reimb Program		50,000	50,000	50,000
512019	PERS Replacement Benefit Contribution		330,000	330,000	330,000
512020	CalPERS UAL Payment		7,399,466	7,399,466	7,399,466
512021	Deferred Compensation Retirement Plan		21,739	21,739	21,739
521001	Consulting Services		60,000	60,000	60,000
22560	Waste and Recycling	60,000			
521002	Other Contract Services		360,000	360,000	360,000
521005	Animal Control Services		627,000	627,000	627,000
521006	Administrative Fees		8,000	8,000	8,000
531000	Office Supplies		13,500	13,500	13,500
532007	Household Hazardous Waste		100,000	100,000	100,000
22560	Waste and Recycling				
572002	Interest-Other		30,000	30,000	30,000
581001	Intergovernmental Support Accounting		60,000	52,000	52,000
581031	Community Event Support		16,500	16,500	16,500
Totals			\$ 9,711,566	\$ 9,703,566	\$ 9,703,566

COMMUNICATIONS & MARKETING - #101105

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 41,677	\$ 41,677	\$ 41,677
511006	Stipends		270	270	270
511007	Auto Allowance		475	475	475
511100	Salary & Wages (Part-Time)		100,000	100,000	100,000
512000	Social Security		2,268	2,268	2,268
512001	Medicare		2,077	2,077	2,077
512004	Health Insurance		6,010	6,010	6,010
512010	PERS		3,834	3,834	3,834
512012	PARS		1,900	1,900	1,900
512013	EBAP		630	630	630
512021	Deferred Compensation Retirement Plan		210	210	210
521001	Consulting Services		50,000	50,000	50,000
	Communication Support Services				
521002	Other Contract Services		35,000	35,000	35,000
	SMTV Video Production				
521012	Contract Maintenance Services		4,550	4,550	4,550
	Pitney Bowes and Other Contract Maintenance Services				
531002	Postage		40,000	40,000	40,000
	City Wide Postage				
532000	Printing & Duplicating		21,000	21,000	21,000
532001	Memberships & Subscriptions		3,253	3,253	3,253
	Sprout Social				
581008	Community Promotion		13,000	13,000	13,000
	City Meeting Translation Services and Public Relations as Needed				
Totals			\$ 326,154	\$ 326,154	\$ 326,154

ECONOMIC DEVELOPMENT - #101106

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 111,440	\$ 111,440	\$ 111,440
511005	Sick Leave Payoff		4,201	4,201	4,201
511006	Stipends		630	630	630
511007	Auto Allowance		1,901	1,901	1,901
512000	Social Security		5,537	5,537	5,537
512001	Medicare		1,682	1,682	1,682
512004	Health Insurance		15,720	15,720	15,720
512010	PERS		10,243	10,243	10,243
512013	EBAP		1,470	1,470	1,470
512021	Deferred Compensation Retirement Plan		560	560	560
521002	Other Contract Services		40,000	40,000	40,000
	Regional Branding Efforts (Innovate 78)	40,000			
532001	Memberships & Subscriptions		11,024	11,024	11,024
	San Marcos Chamber of Commerce	1,500			
	Urban Land Institute membership	264			
	International economic development council	455			
	CoStar	7,800			
	CA Association for Local Economic Development	805			
	ICMA	200			
Totals			\$ 204,408	\$ 204,408	\$ 204,408





City Attorney

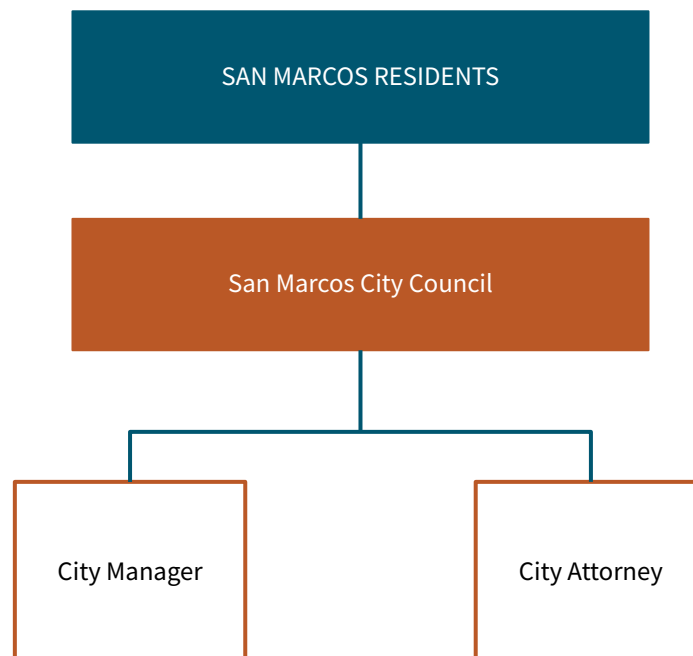
PURPOSE:

To provide legal counsel to the San Marcos City Council and all City boards, commissions and departments to ensure City policy and service delivery is executed in a lawful manner.

SUMMARY OF SERVICES:

The City Attorney is appointed by the San Marcos City Council and provides legal counsel for the preparation of resolutions and ordinances; handles all litigation involving the City; provides legal opinions to guide policy-making decisions; approves all contracts; and enforces City laws and regulations.

DEPARTMENTAL STRUCTURE:



CITY ATTORNEY - #101313

Summary of Department Resources

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
EXPENDITURES						
Personnel Services						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Benefits	-	-	-	-	-	-
Retirement Benefits	-	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-	-
Personnel Services Subtotal	-	-	-	-	-	-
Operating Expenses						
Contractual Services	1,035,582	851,673	855,000	855,000	855,000	855,000
Supplies & Services	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
Operating Expenses Subtotal	1,035,582	851,673	855,000	855,000	855,000	855,000
TOTAL EXPENDITURES	1,035,582	851,673	855,000	855,000	855,000	855,000
REVENUES						
Taxes & Special Assessments	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
NET GENERAL FUND COST	\$ 1,035,582	\$ 851,673	\$ 855,000	\$ 855,000	\$ 855,000	\$ 855,000

CITY ATTORNEY - #101313

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
521000	City Attorney Services		\$ 850,000	\$ 850,000	\$ 850,000
521002	Other Contract Services		5,000	5,000	5,000
Totals			\$ 855,000	\$ 855,000	\$ 855,000





City Clerk

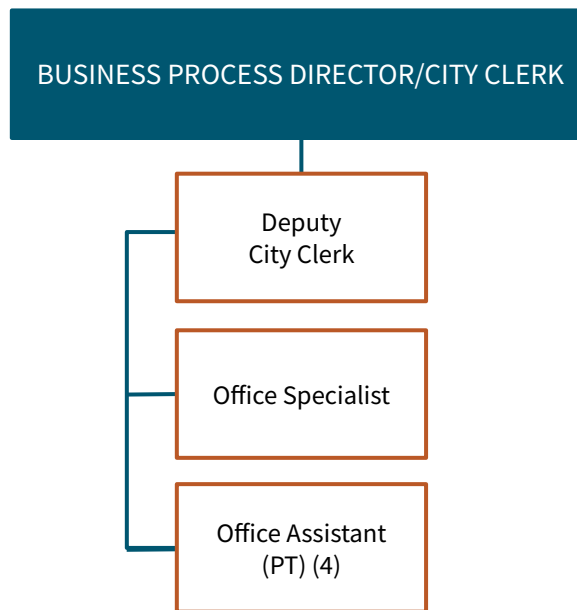
PURPOSE:

To accurately record the City of San Marcos' legislative history; to preserve all vital, historic, and permanent records of the City; to provide timely access to records and information; and to lawfully facilitate the democratic process in an impartial manner.

SUMMARY OF SERVICES:

This division maintains and coordinates with City divisions to manage all official City records including documents related to meetings of the City Council and other City boards and commissions. The division also oversees administrative matters for the City Council; recruitment of members on the City's boards and commissions as required by the MADDY Act; maintains and updates ordinances, resolutions and the municipal code; administers general and special municipal elections; acts as the filing official for the City, including forms as required by the Fair Political Practices Commission; and oversees a citywide records management program.

DEPARTMENTAL STRUCTURE:



CITY CLERK - #101414

Summary of Department Resources

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
EXPENDITURES						
Personnel Services						
Salaries & Wages	\$ 444,450	\$ 401,196	\$ 301,549	\$ 419,432	\$ 419,432	\$ 419,432
Health Benefits	63,783	46,123	27,048	61,213	61,213	61,213
Retirement Benefits	40,490	27,347	27,647	30,377	30,377	30,377
Other Personnel Expenses	33,060	27,411	33,926	27,119	27,119	27,119
Personnel Services Subtotal	581,783	502,077	390,170	538,141	538,141	538,141
Operating Expenses						
Contractual Services	96,254	70,289	50,000	52,000	52,000	52,000
Supplies & Services	30,052	29,248	23,950	23,400	23,400	23,400
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	7,310	54,813	1,500	210,000	210,000	210,000
Operating Expenses Subtotal	133,616	154,350	75,450	285,400	285,400	285,400
TOTAL EXPENDITURES	715,399	656,427	465,620	823,541	823,541	823,541
REVENUES						
Taxes & Special Assessments	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	11	22,660	-	3,000	3,000	3,000
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	11	22,660	-	3,000	3,000	3,000
NET GENERAL FUND COST	\$ 715,388	\$ 633,767	\$ 465,620	\$ 820,541	\$ 820,541	\$ 820,541
Allocation of Full Time Positions:						
Departmental - City Clerk						2.50
AUTHORIZED FULL TIME POSITIONS						2.50

CITY CLERK - #101414

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 308,736	\$ 308,736	\$ 308,736
511001	Overtime		1,500	1,500	1,500
511004	Vacation Payoff		5,412	5,412	5,412
511005	Sick Leave Payoff		3,032	3,032	3,032
511006	Stipends		900	900	900
511007	Auto Allowance		4,752	4,752	4,752
511009	Bilingual Pay		2,700	2,700	2,700
511100	Salary & Wages (Part-Time)		92,400	92,400	92,400
512000	Social Security		15,832	15,832	15,832
512001	Medicare		6,037	6,037	6,037
512004	Health Insurance		61,213	61,213	61,213
512010	PERS		27,059	27,059	27,059
512012	PARS		1,756	1,756	1,756
512013	EBAP		5,250	5,250	5,250
512021	Deferred Compensation Retirement Plan		1,562	1,562	1,562
521002	Other Contract Services		52,000	52,000	52,000
531000	Office Supplies		2,000	2,000	2,000
532001	Memberships & Subscriptions		1,400	1,400	1,400
532002	Legal & Other Advertising		20,000	20,000	20,000
581005	General Election Expenses		210,000	210,000	210,000
Totals			\$ 823,541	\$ 823,541	\$ 823,541





Human Resources/Risk Management

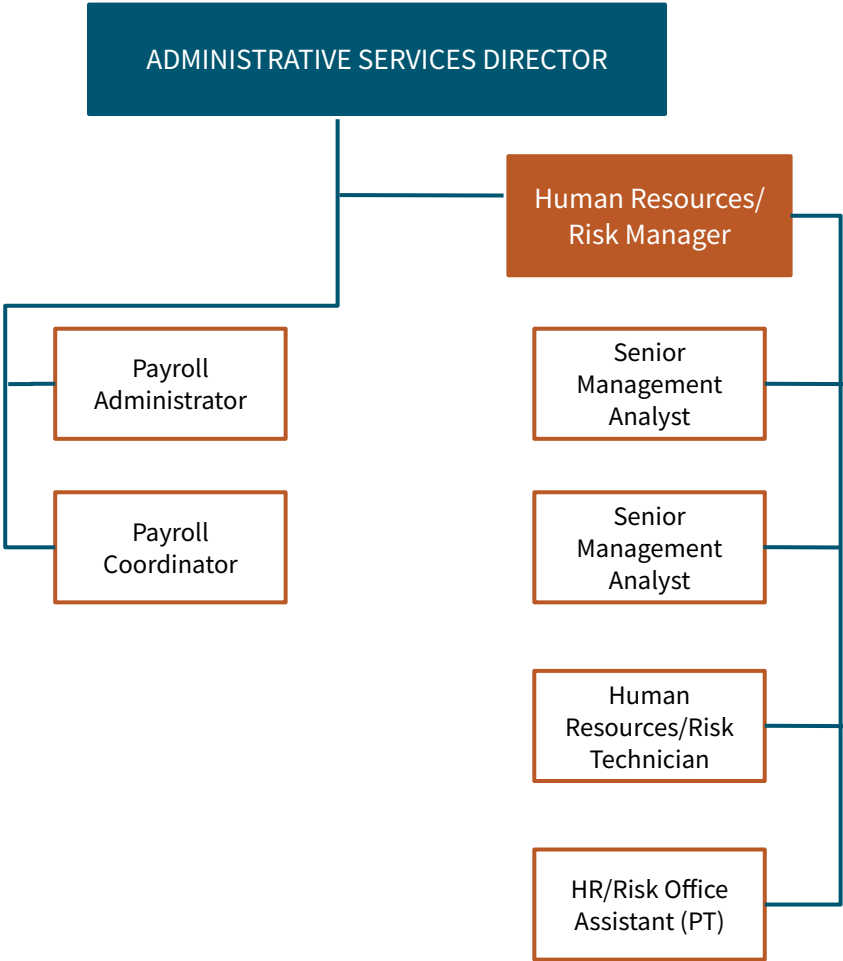
PURPOSE:

To provide services related to employee relations and development, recruitment, retention and compensation and to protect and keep safe the City’s resources.

SUMMARY OF SERVICES:

This division provides City employees, departments and the public at-large with a full range of services including employee labor relations, classification and compensation, recruitment and selection, employee benefit programs, safety and risk management, policy development, and training. The division also protects the people, property, and resources of the City from identifiable and controllable risk of loss.

DEPARTMENTAL STRUCTURE:



HUMAN RESOURCES/RISK MANAGEMENT - #101616

Summary of Department Resources

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
EXPENDITURES						
Personnel Services						
Salaries & Wages	\$ 686,114	\$ 681,302	\$ 729,527	\$ 843,409	\$ 843,409	\$ 843,409
Health Benefits	126,259	116,865	138,751	140,491	140,491	140,491
Retirement Benefits	75,442	62,478	92,673	89,201	89,201	89,201
Other Personnel Expenses	55,291	58,987	66,155	73,255	73,255	73,255
Personnel Services Subtotal	943,106	919,632	1,027,106	1,146,356	1,146,356	1,146,356
Operating Expenses						
Contractual Services	1,730,382	1,530,963	2,120,909	2,189,620	2,189,620	2,189,620
Supplies & Services	99,244	139,951	90,200	66,800	66,800	66,800
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	6,985	240	1,500	2,000	2,000	2,000
Debt Service	-	-	-	-	-	-
Other Operating Expenses	857,139	772,703	818,686	876,149	879,849	879,849
Operating Expenses Subtotal	2,693,750	2,443,857	3,031,295	3,134,569	3,138,269	3,138,269
TOTAL EXPENDITURES	3,636,856	3,363,489	4,058,401	4,280,925	4,284,625	4,284,625
REVENUES						
Taxes & Special Assessments	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	6,010	8,787	16,500	6,000	6,000	6,000
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	-	-	250	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	6,010	8,787	16,750	6,000	6,000	6,000
NET GENERAL FUND COST	\$ 3,630,846	\$ 3,354,702	\$ 4,041,651	\$ 4,274,925	\$ 4,278,625	\$ 4,278,625
Allocation of Full Time Positions:						
Departmental - Human Resources/Risk Management						7.00
AUTHORIZED FULL TIME POSITIONS						7.00

HUMAN RESOURCES/RISK MANAGEMENT - #101616

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 772,116	\$ 772,116	\$ 772,116
511001	Overtime		2,500	2,500	2,500
511004	Vacation Payoff		8,273	8,273	8,273
511005	Sick Leave Payoff		24,234	24,234	24,234
511006	Stipends		7,134	7,134	7,134
511007	Auto Allowance		4,752	4,752	4,752
511009	Bilingual Pay		5,400	5,400	5,400
511100	Salary & Wages (Part-Time)		19,000	19,000	19,000
512000	Social Security		46,563	46,563	46,563
512001	Medicare		11,992	11,992	11,992
512003	Unemployment Insurance		30,000	30,000	30,000
512004	Health Insurance		140,491	140,491	140,491
512006	Workers Compensation		650,000	650,000	650,000
512008	Disability		153,849	153,849	153,849
512009	Disability-Fire		36,000	36,000	36,000
512010	PERS		84,917	84,917	84,917
512012	PARS		361	361	361
512013	EBAP		14,700	14,700	14,700
512021	Deferred Compensation Retirement Plan		3,923	3,923	3,923
521002	Other Contract Services		231,720	231,720	231,720
	SDS Online Management System	3,900			
	Wellness Program	3,600			
	Organizational Growth and Development Consultation	25,000			
	Regional Fire Consortium	3,000			
	PINS Advantage	4,320			
	San Diego County/City Consortium	1,700			
	Employment Law Consultation	80,000			
	Access Control Contract	90,000			
	OSHA Fire Aid Kits - City Hall	200			
	Safety Consultant	20,000			
521003	Insurance/Liability		1,957,900	1,957,900	1,957,900
	Crime Insurance	2,900			
	General Liability	1,000,000			
	Property Insurance	930,000			
	Pollution & Remediation Legal Liability Program	25,000			
531000	Office Supplies		2,500	2,500	2,500
532000	Printing & Duplicating		200	200	200
532001	Memberships & Subscriptions		400	400	400
532006	Job Advertising & Testing		63,700	63,700	63,700
	Fire background investigation services	8,400			
	Recruitment expenses	3,500			
	Bilingual Testing	600			
	Recruitment advertisement	10,000			
	SCBA Testing	11,600			
	Pre-employment physicals	22,000			
	Regulated random testing	1,600			
	DOT Certification	3,000			
	Employee retention	3,000			
561000	Capital Equipment		2,000	2,000	2,000
581045	Employee Relations		6,300	10,000	10,000
	City Manager service awards event	4,800			
	Employee recognition and awards program	800			
	Employee recognition committee events	4,400			
Totals			\$ 4,280,925	\$ 4,284,625	\$ 4,284,625



Finance

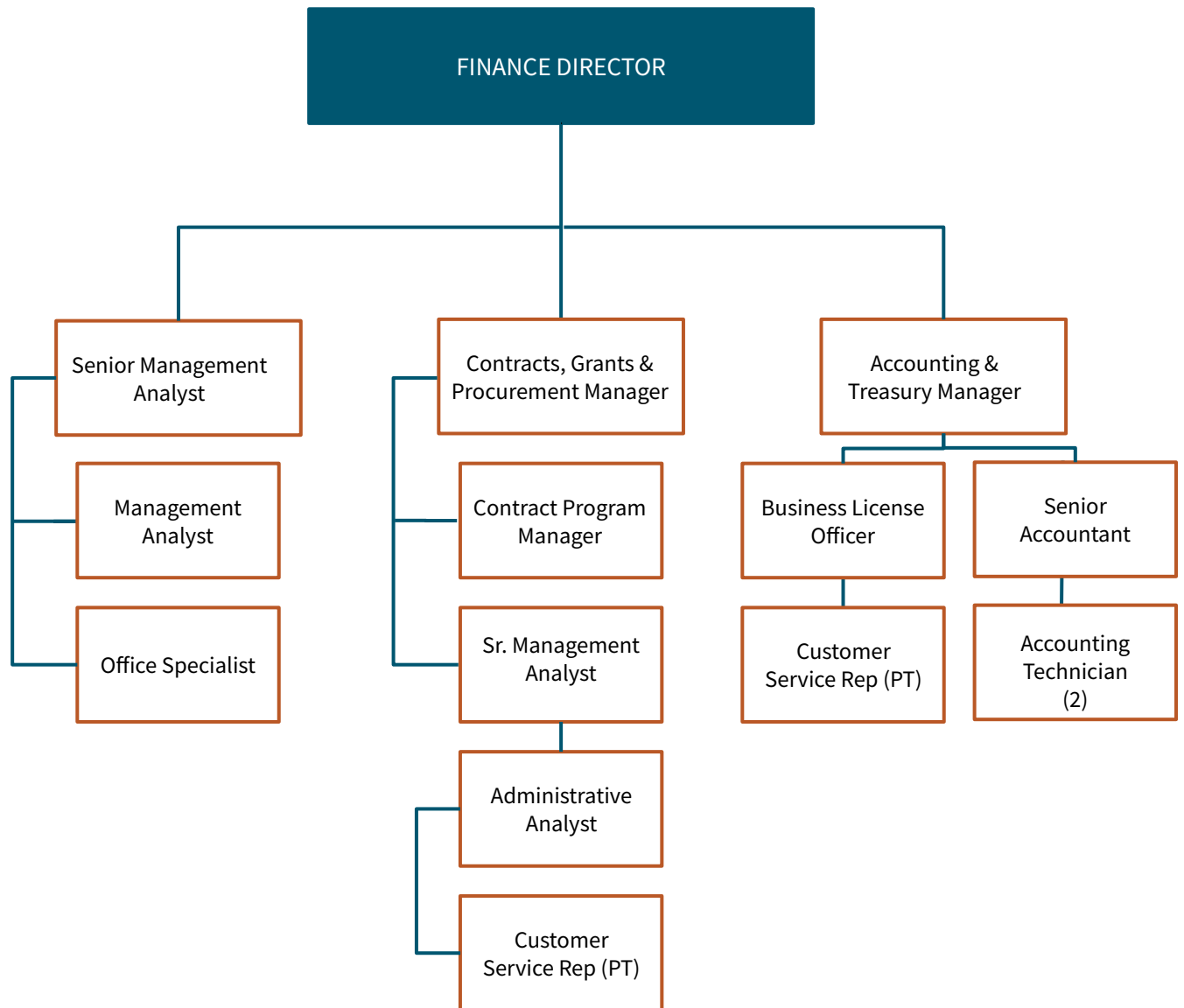
PURPOSE:

To provide fair and accurate financial management of City resources in support of all City programs, projects and services.

SUMMARY OF SERVICES:

The Finance Department administers financial operations for the City and the Successor Agency including financial reporting, analysis, reconciliation and audits for all City funds including grants and the City's Community Facilities Districts.

DEPARTMENTAL STRUCTURE:



FINANCE - #101717

Summary of Department Resources

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
EXPENDITURES						
Personnel Services						
Salaries & Wages	\$ 795,010	\$ 909,381	\$ 922,501	\$ 903,688	\$ 903,688	\$ 903,688
Health Benefits	147,866	152,097	174,880	192,277	192,277	192,277
Retirement Benefits	79,249	81,158	99,910	86,221	86,221	86,221
Other Personnel Expenses	67,212	84,862	76,490	81,216	81,216	81,216
Personnel Services Subtotal	1,089,337	1,227,498	1,273,781	1,263,402	1,263,402	1,263,402
Operating Expenses						
Contractual Services	697,701	775,476	803,300	609,150	613,150	613,150
Supplies & Services	12,944	15,681	17,820	6,550	8,550	8,550
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	6,564	2,543	1,000	-	-	-
Operating Expenses Subtotal	717,209	793,700	822,120	615,700	621,700	621,700
TOTAL EXPENDITURES	1,806,546	2,021,198	2,095,901	1,879,102	1,885,102	1,885,102
REVENUES						
Taxes & Special Assessments	-	-	-	-	-	-
Licenses & Permits	249,307	249,233	255,500	256,500	261,500	261,500
Intergovernmental	-	-	-	-	-	-
Charges for Services	631,075	532,800	616,500	629,000	634,460	634,460
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	-	22	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	880,382	782,055	872,000	885,500	895,960	895,960
NET GENERAL FUND COST	\$ 926,164	\$ 1,239,143	\$ 1,223,901	\$ 993,602	\$ 989,142	\$ 989,142
Allocation of Full Time Positions:						
Departmental - Finance						8.43
Lighting and Landscaping						0.03
CFD 98-02						1.00
CDBG						0.42
Successor Housing Agency						0.20
Capital Projects						1.00
Public Facilities Fees						0.63
Transnet - Streets						1.01
Redevelopment Property Tax Trust Fund						0.28
AUTHORIZED FULL TIME POSITIONS						13.00

FINANCE - #101717

Expenditure Detail

Account Number/Name	FY 2024-25 Budget Detail	FY 2024-25 Budget		
		Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)	\$ 844,413	\$ 844,413	\$ 844,413
511005	Sick Leave Payoff	17,107	17,107	17,107
511006	Stipends	4,138	4,138	4,138
511007	Auto Allowance	2,614	2,614	2,614
511009	Bilingual Pay	4,716	4,716	4,716
511100	Salary & Wages (Part-Time)	30,700	30,700	30,700
512000	Social Security	50,201	50,201	50,201
512001	Medicare	13,312	13,312	13,312
512004	Health Insurance	192,277	192,277	192,277
512010	PERS	81,955	81,955	81,955
512013	EBAP	17,703	17,703	17,703
512021	Deferred Compensation Retirement Plan	4,266	4,266	4,266
521002	Other Contract Services	140,150	144,150	144,150
	Bond Consulting & Business License Updates	12,500		
	Sales Tax and Audit Services	35,650		
	GASB Debt Analysis program	16,000		
	Special tax district administration	43,000		
	Indirect Cost Study Update	4,000		
	State Mandates (SB92)	4,000		
	Business License Hearings	5,000		
	Deposit transport services	24,000		
521007	Bond Service	11,500	11,500	11,500
521008	Bank Charges	201,500	201,500	201,500
	Debt Analysis Fees	5,250		
	US Bank Service Fees	4,200		
	Credit Card Merchant Fees	192,050		
521009	Auditing & Accounting Services	256,000	256,000	256,000
	Non-Auditing Accounting Services	56,000		
	Auditing Services	200,000		
531000	Office Supplies	3,200	3,200	3,200
532000	Printing & Duplicating	3,150	3,150	3,150
532001	Memberships & Subscriptions	-	2,000	2,000
	CMRTA Membership	550		
	CSMFO Memberships	500		
	GFOA Memberships	700		
	CAPPO Membership	250		
532011	Recording Fees	200	200	200
	Totals	\$ 1,879,102	\$ 1,885,102	\$ 1,885,102





Information Systems

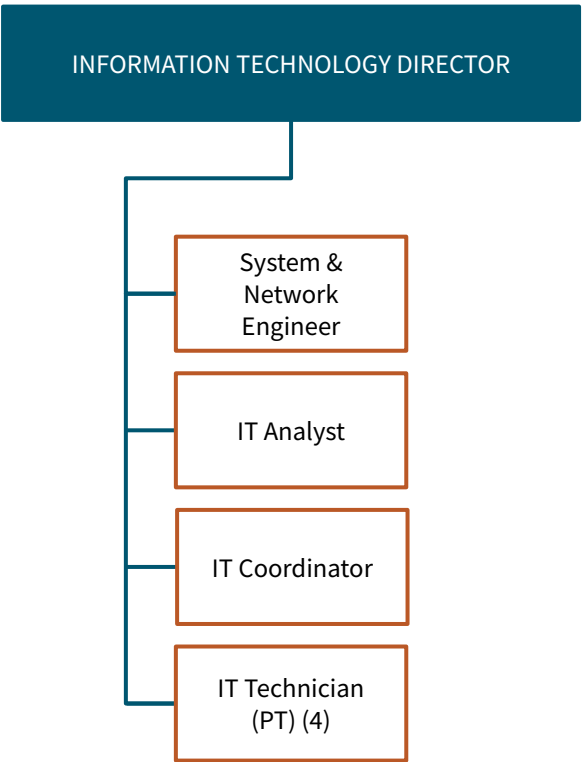
PURPOSE:

To provide Information Technology services and resources, in support of the City, City departments, City programs and projects.

SUMMARY OF SERVICES:

The Information Technology division is responsible for managing the City’s network infrastructure, application systems, GIS systems, server/client hardware and software, and data security.

DEPARTMENTAL STRUCTURE:



INFORMATION SYSTEMS - #101718

Summary of Department Resources

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget			
				Department Requested	City Manager Recommended	City Council Approved	
EXPENDITURES							
Personnel Services							
Salaries & Wages	\$ 414,340	\$ 596,353	\$ 576,418	\$ 604,904	\$ 604,904	\$ 604,904	
Health Benefits	46,188	46,240	35,000	51,588	51,588	51,588	
Retirement Benefits	31,298	34,937	38,571	51,547	51,547	51,547	
Other Personnel Expenses	30,092	44,582	35,820	46,605	46,605	46,605	
Personnel Services Subtotal	521,918	722,112	685,809	754,644	754,644	754,644	
Operating Expenses							
Contractual Services	888,940	1,299,678	950,630	392,000	392,000	392,000	
Supplies & Services	5,708	10,806	8,500	8,000	8,000	8,000	
Repair & Maintenance	9,196	4,605	3,600	-	-	-	
Utilities	329,829	430,945	425,280	355,754	355,754	355,754	
Capital Expenditures (Non CIP)	45,288	218,335	129,000	38,000	38,000	38,000	
Debt Service	68,606	56,981	-	-	-	-	
Other Operating Expenses	338,864	216,917	227,188	978,000	978,000	978,000	
Operating Expenses Subtotal	1,686,431	2,238,267	1,744,198	1,771,754	1,771,754	1,771,754	
TOTAL EXPENDITURES	2,208,349	2,960,379	2,430,007	2,526,398	2,526,398	2,526,398	
REVENUES							
Taxes & Special Assessments	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	
Charges for Services	-	-	4,409	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	-	
Developer Fees	-	-	-	-	-	-	
Miscellaneous Revenues	-	128,911	280	-	-	-	
Other Financing Sources	-	-	-	-	-	-	
TOTAL REVENUES	-	128,911	4,689	-	-	-	
NET GENERAL FUND COST	\$ 2,208,349	\$ 2,831,468	\$ 2,425,318	\$ 2,526,398	\$ 2,526,398	\$ 2,526,398	

Allocation of Full Time Positions:

Departmental - Information Systems	4.50
AUTHORIZED FULL TIME POSITIONS	4.50

INFORMATION SYSTEMS - #101718

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)	\$	514,052	\$	514,052
511001	Overtime		2,000		2,000
511006	Stipends		2,400		2,400
511007	Auto Allowance		4,752		4,752
511009	Bilingual Pay		2,700		2,700
511100	Salary & Wages (Part-Time)		79,000		79,000
512000	Social Security		28,238		28,238
512001	Medicare		8,917		8,917
512004	Health Insurance		51,588		51,588
512010	PERS		47,450		47,450
512012	PARS		1,501		1,501
512013	EBAP		9,450		9,450
512021	Deferred Compensation Retirement Plan		2,596		2,596
521012	Contract Maintenance Services		392,000		392,000
531001	Computer Supplies		8,000		8,000
553000	Telephone		355,754		355,754
561000	Capital Equipment		38,000		38,000
581024	Software		978,000		978,000
Totals		\$	2,526,398	\$	2,526,398





Real Property Services

PURPOSE:

To effectively manage the City's real property interests.

SUMMARY OF SERVICES:

This division oversees the City's extensive real property and leasing interests, which provide significant non-tax revenue to the City's general fund. Duties include leasing and tenant improvements. The division also provides security services for City Hall.

DEPARTMENTAL STRUCTURE:



REAL PROPERTY SERVICES - #102020

Summary of Department Resources

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
EXPENDITURES						
Personnel Services						
Salaries & Wages	\$ 125,378	\$ 48,323	\$ 1,320	\$ -	\$ -	\$ -
Health Benefits	11,250	3,532	96	-	-	-
Retirement Benefits	11,072	3,799	194	-	-	-
Other Personnel Expenses	7,438	2,883	35	-	-	-
Personnel Services Subtotal	155,138	58,537	1,645	-	-	-
Operating Expenses						
Contractual Services	31,507	22,641	19,898	50,000	50,000	50,000
Supplies & Services	101	7	-	-	-	-
Repair & Maintenance	357,992	-	-	-	-	-
Utilities	914	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	34,035	26,721	25,943	-	-	-
Operating Expenses Subtotal	424,549	49,369	45,841	50,000	50,000	50,000
TOTAL EXPENDITURES	579,687	107,906	47,486	50,000	50,000	50,000
REVENUES						
Taxes & Special Assessments	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	333,281	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	47,587	46,800	49,400	47,600	47,600	47,600
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	35	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	380,903	46,800	49,400	47,600	47,600	47,600
NET GENERAL FUND COST	\$ 198,784	\$ 61,106	\$ (1,914)	\$ 2,400	\$ 2,400	\$ 2,400

Authorized Full Time Positions

Departmental - Real Property Services

-

REAL PROPERTY SERVICES - #102020

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
521012	Other Contract Services		\$ 50,000	\$ 50,000	\$ 50,000
Totals			\$ 50,000	\$ 50,000	\$ 50,000



Public Works

PURPOSE:

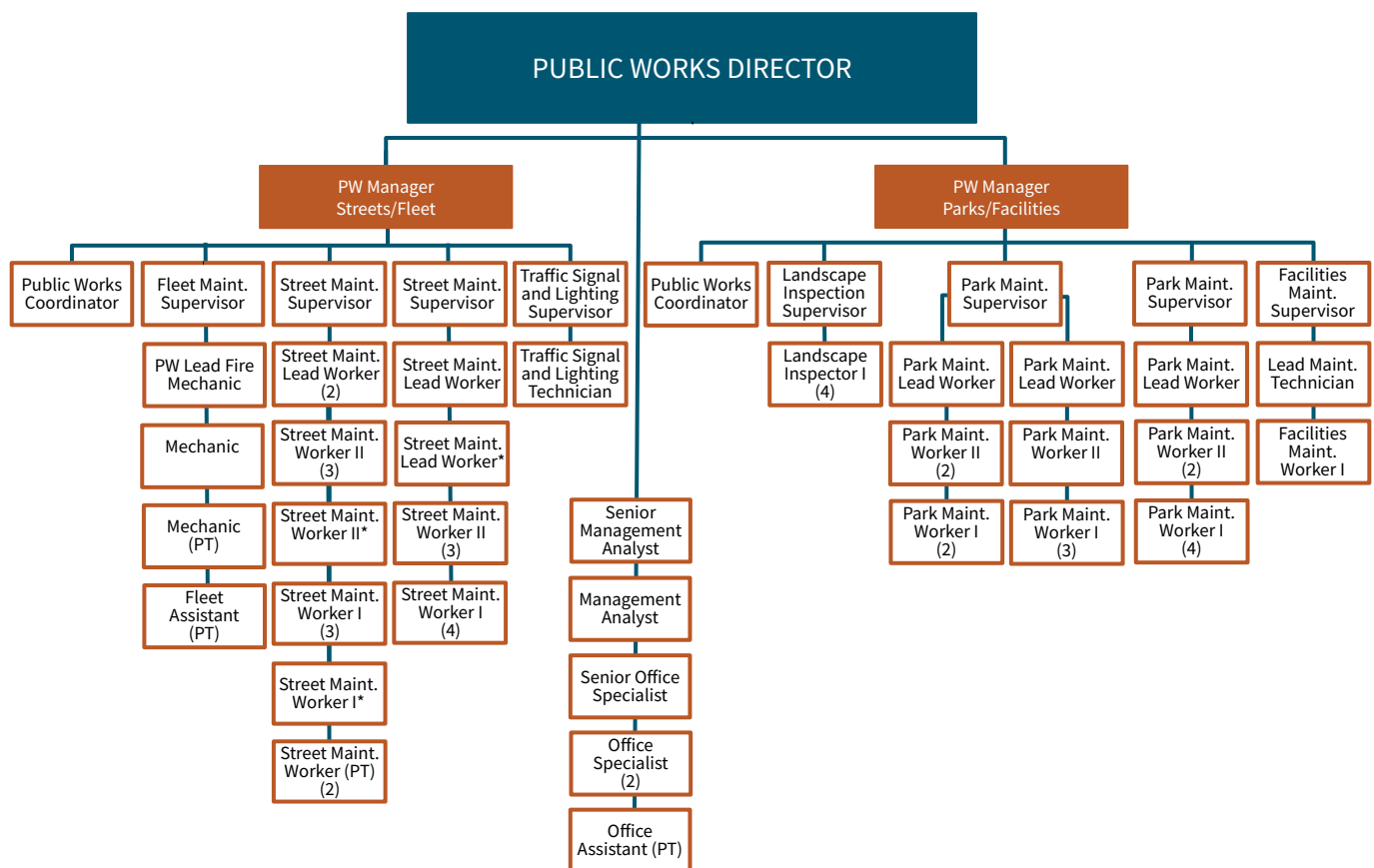
The Department of Public Works' purpose is to create, improve, and maintain a safe, convenient, and welcoming public infrastructure and environment by being good stewards of those public investments and providing a level of service that is friendly, responsive, knowledgeable and value oriented.

SUMMARY OF SERVICES:

The public works operations division includes administration, right-of-way maintenance, facilities maintenance, fleet maintenance, and parks and landscape maintenance and is responsible for the maintenance and repair of City streets, buildings, flood control, storm drains, street lights, traffic signals, public places, parks, special districts, vehicles and equipment.

The Department also oversees the drafting and execution of related contracts and agreements; coordination with outside agencies; preparation and administration of capital grant funding; management of City owned asset data; and provides inspection and acceptance services for development and public infrastructure improvements in San Marcos.

DEPARTMENTAL STRUCTURE:



PUBLIC WORKS - 1030XX

Summary of Department Resources

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget			
				Department Requested	City Manager Recommended	City Council Approved	
EXPENDITURES							
Personnel Services							
Salaries & Wages	\$ 2,600,131	\$ 3,791,103	\$ 3,894,890	\$ 3,781,658	\$ 3,781,658	\$ 3,781,658	
Health Benefits	486,660	732,122	804,455	791,128	791,128	791,128	
Retirement Benefits	235,533	297,668	389,683	467,265	467,265	467,265	
Other Personnel Expenses	237,915	392,211	360,541	378,277	378,277	378,277	
Personnel Services Subtotal	3,560,239	5,213,104	5,449,569	5,418,328	5,418,328	5,418,328	
Operating Expenses							
Contractual Services	2,159,527	2,968,858	3,602,874	2,415,497	2,415,497	2,415,497	
Supplies & Services	1,684,881	1,777,329	1,925,145	1,938,028	1,938,028	1,938,028	
Repair & Maintenance	405,876	625,147	528,093	499,913	499,913	499,913	
Utilities	1,453,792	1,461,830	1,704,862	1,646,465	1,646,465	1,646,465	
Capital Expenditures (Non CIP)	4,401	15,198	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Other Operating Expenses	22,128	31,765	41,690	51,171	51,171	51,171	
Operating Expenses Subtotal	5,730,605	6,880,127	7,802,664	6,551,074	6,551,074	6,551,074	
TOTAL EXPENDITURES	9,290,844	12,093,231	13,252,233	11,969,402	11,969,402	11,969,402	
REVENUES							
Taxes & Special Assessments	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	
Intergovernmental	-	23,585	-	-	-	-	
Charges for Services	878,192	897,914	881,228	812,000	812,000	812,000	
Fines & Forfeitures	-	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	-	
Developer Fees	-	-	-	-	-	-	
Miscellaneous Revenues	3,604	9,013	3,211	100	100	100	
Other Financing Sources	551	-	66,869	-	-	-	
TOTAL REVENUES	882,347	930,512	951,308	812,100	812,100	812,100	
NET GENERAL FUND COST*	\$ 8,408,497	\$ 11,162,719	\$ 12,300,925	\$ 11,157,302	\$ 11,157,302	\$ 11,157,302	
Allocation of Full Time Positions:							
Departmental - Public Works						41.75	
Lighting and Landscaping						2.35	
CFD 98-02						15.40	
AUTHORIZED FULL TIME POSITIONS						59.50	

PUBLIC WORKS/ADMINISTRATION - #103031

Expenditure Detail

Account Number/Name		FY 2024-25 Budget			
		FY 2024-25 Budget Detail	Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)	\$	329,337	\$	329,337
511005	Sick Leave Payoff		4,273		4,273
511006	Stipends		630		630
511007	Auto Allowance		3,326		3,326
511009	Bilingual Pay		3,690		3,690
511100	Salary & Wages (Part-Time)		20,979		20,979
512000	Social Security		18,600		18,600
512001	Medicare		5,316		5,316
512004	Health Insurance		55,198		55,198
512010	PERS		32,036		32,036
512012	PARS		399		399
512013	EBAP		7,035		7,035
512021	Deferred Compensation Retirement Plan		1,668		1,668
531000	Office Supplies		9,000		9,000
531020	Uniform Expense		2,000		2,000
532000	Printing & Duplicating		800		800
542005	Safety Equipment		500		500
544006	RCS-800 MHz System		31,000		31,000
Totals		\$	525,787	\$	525,787

PUBLIC WORKS/RIGHT-OF-WAY MAINTENANCE - #103032

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 1,446,076	\$ 1,446,076	\$ 1,446,076
511001	Overtime		29,000	29,000	29,000
511004	Vacation Payoff		10,681	10,681	10,681
511005	Sick Leave Payoff		35,538	35,538	35,538
511006	Stipends		18,118	18,118	18,118
511007	Auto Allowance		1,663	1,663	1,663
511009	Bilingual Pay		11,880	11,880	11,880
511100	Salary & Wages (Part-Time)		41,958	41,958	41,958
512000	Social Security		98,210	98,210	98,210
512001	Medicare		23,680	23,680	23,680
512004	Health Insurance		322,477	322,477	322,477
512010	PERS		198,894	198,894	198,894
512012	PARS		797	797	797
512013	EBAP		38,325	38,325	38,325
512015	RHS		4,891	4,891	4,891
512021	Deferred Compensation Retirement Plan		7,380	7,380	7,380
521001	Consulting Services		5,150	5,150	5,150
521002	Other Contract Services		26,000	26,000	26,000
	NCTD Flagging Services	2,000			
	Storm Channel Permit Administrative Fees & Reporting	13,000			
	NCTD Permit Fee	1,000			
	Storm Channel Maintenance Permits	10,000			
521012	Contract Maintenance Services		576,640	576,640	576,640
34001	Traffic Control for Special Events	6,000			
61007	Traffic Control for Special Events - 4th of July	7,000			
	Biological Survey Services (Storm)	15,000			
	Pest Control	1,000			
	Dead Animal Pick up & Disposal	8,640			
	Storm Drain and Inlet Cleaning, & CCTV Inspection (Storm)	10,000			
	Underground Service Alert	10,000			
	Concrete Sidewalk Repair Program	220,000			
	Homeless Encampment Cleanup	50,000			
	Electrical Maintenance	10,000			
	Sand Grease Separators (Storm)	15,000			
	Tree Trimming/Removal	10,000			
	Concrete Sidewalk Inspection	24,000			
	Street Sweeping (Storm)	190,000			
521023	Uniform Rental & Maintenance Services		6,200	6,200	6,200
531009	Construction Materials		69,740	69,740	69,740
55021	Graffiti Abatement	30,000			
	Pedestrian Lights, Poles and Meter Pedestals	15,000			
	Materials for drainage system facilities	8,000			
	Way Finding Maintenance	1,030			
	Herbicides	12,210			
	Various Construction Materials	3,500			
531010	Small Tools		8,500	8,500	8,500
531020	Uniform Expense		6,200	6,200	6,200
	Streets Crews	5,650			
	Electricians	550			
532007	Household Hazardous Waste		20,000	20,000	20,000
532010	Equipment Rental		1,133	1,133	1,133
542005	Safety Equipment		11,350	11,350	11,350
	Personal Protective Equipment (PPE)	6,500			

PUBLIC WORKS/RIGHT-OF-WAY MAINTENANCE - #103032

Expenditure Detail (continued)

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
	Cones and Barricades	4,500			
	Vehicle First Aid Kits	350			
544000	Sign Maintenance		1,950	1,950	1,950
552000	Water		6,180	6,180	6,180
581000	Travel & Training		4,408	4,408	4,408
Totals			\$ 3,033,019	\$ 3,033,019	\$ 3,033,019

PUBLIC WORKS/FLEET MAINTENANCE - #103033

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 324,321	\$ 324,321	\$ 324,321
511001	Overtime		4,200	4,200	4,200
511005	Sick Leave Payoff		600	600	600
511006	Stipends		3,749	3,749	3,749
511007	Auto Allowance		1,663	1,663	1,663
511009	Bilingual Pay		1,200	1,200	1,200
511100	Salary & Wages (Part-Time)		47,772	47,772	47,772
512000	Social Security		20,625	20,625	20,625
512001	Medicare		4,927	4,927	4,927
512004	Health Insurance		62,885	62,885	62,885
512010	PERS		29,544	29,544	29,544
512012	PARS		908	908	908
512013	EBAP		7,035	7,035	7,035
512021	Deferred Compensation Retirement Plan		1,646	1,646	1,646
521002	Other Contract Services		6,500	6,500	6,500
521012	Contract Maintenance Services		73,600	73,600	73,600
	Fire Extinguisher Service	2,500			
	Crane Inspection and Certification	8,200			
	Heavy Equipment Materials and Repair	20,000			
	Diesel Retrofit Filter Cleaning	900			
	Hazardous Material Disposal	10,000			
	Towing Services	2,000			
	Small equipment and mower maintenance	30,000			
521023	Uniform Rental & Maintenance Services		1,854	1,854	1,854
521024	Vehicle Rental & Maintenance Services		150,000	150,000	150,000
531005	Fuel & Lubricants		1,202,950	1,202,950	1,202,950
	Oil and Lubricants	11,000			
	City Fuel (includes Fire Dept.)	375,950			
	Diesel Fuel Tax Fees	16,000			
	Other Agency Fuel	800,000			
531010	Small Tools		28,500	28,500	28,500
	Parts Cleaner	5,000			
	Clean Truck Check Tool	2,500			
	Transmission Jack	12,000			
	Hand tools	2,000			
	Diagnostic Platforms	7,000			
531017	Expendable Materials		20,000	20,000	20,000
531020	Uniform Expense		1,050	1,050	1,050
532007	Household Hazardous Waste		800	800	800
542000	Heavy Equipment Repair		35,000	35,000	35,000
542001	Small Equipment Repair		12,000	12,000	12,000
542005	Safety Equipment		6,600	6,600	6,600
	Fire cabinets	6,000			
	Personal Protective Equipment (PPE)	400			
	First Aid Kits	200			
542006	Radio Equipment Repair		1,500	1,500	1,500
542008	Heavy Equipment Repair & Maintenance-Fire		215,000	215,000	215,000
543000	Automotive Repair		12,000	12,000	12,000
543001	Tires		11,000	11,000	11,000
543002	Automotive Repair-Fire		15,000	15,000	15,000
543003	Tires-Fire		48,000	48,000	48,000
581000	Travel & Training		9,000	9,000	9,000
581004	Regulatory Certifications		17,562	17,562	17,562
	DEH Fuel Monitor Certification	876			
	Underground Storage Tank Fees	6,695			
	SB 989 Testing	2,575			

PUBLIC WORKS/FLEET MAINTENANCE - #103033

Expenditure Detail (continued)

Account Number/Name	FY 2024-25 Budget Detail	FY 2024-25 Budget		
		Department Requested	City Manager Recommended	City Council Approved
APCD Vapor Recovery Test	1,236			
DEH United Program Facility Permit	4,429			
APCD Permit Fees	1,751			
Totals		\$ 2,378,991	\$ 2,378,991	\$ 2,378,991

PUBLIC WORKS/PARKS AND LANDSCAPE - #103035

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 1,132,311	\$ 1,132,311	\$ 1,132,311
511001	Overtime		16,000	16,000	16,000
511004	Vacation Payoff		21,746	21,746	21,746
511005	Sick Leave Payoff		38,374	38,374	38,374
511006	Stipends		19,854	19,854	19,854
511007	Auto Allowance		475	475	475
511009	Bilingual Pay		12,240	12,240	12,240
512000	Social Security		76,646	76,646	76,646
512001	Medicare		17,964	17,964	17,964
512004	Health Insurance		300,438	300,438	300,438
512010	PERS		136,964	136,964	136,964
512013	EBAP		30,660	30,660	30,660
512015	RHS		1,701	1,701	1,701
512021	Deferred Compensation Retirement Plan		5,822	5,822	5,822
521001	Consulting Services		15,100	15,100	15,100
521012	Contract Maintenance Services		1,031,020	1,031,020	1,031,020
	Z-D Ball field: transition project	19,051			
	Z-D Ball fields: lighting	8,234			
	Z-D Custodial services: parks	235,759			
	Z-D Electrical: maintenance & repairs	33,750			
	Z-D Irrigation: backflow maintenance	11,147			
	Z-D Irrigation: well maintenance	41,250			
	Z-D Landscape: Woodland Park pool maintenance	9,300			
	Z-D Landscape maintenance	261,498			
	Z-D Paint & coating maintenance - Helen Bougher vet wall	1,125			
	Z-D Pest management services	7,125			
	Z-D Playgrounds: engineered wood fiber	43,125			
	Z-D Playgrounds: maintenance & repairs	4,463			
	Z-D Portable toilet service	18,750			
	Z-D Sportsfield & arena maintenance	3,750			
	Z-D Tree trimming & maintenance	15,000			
	Z-E Hardscape: trail asphalt maintenance & repairs	7,500			
	Z-E Landscape: trail maintenance	83,023			
34001	Special events	28,000			
61007	Supplies and signage for 4th of july	10,000			
	City facility landscape maintenance	154,170			
	Southlake maintenance agreement with VWD	35,000			
521023	Uniform Rental & Maintenance Services		4,828	4,828	4,828
531008	Fertilizers/Herbicides		130,760	130,760	130,760
	Z-D Citywide mulch	11,597			
	Z-D Citywide palm fertilizer	1,989			
	Z-D Citywide park herbicides and insecticides	43,481			
	Z-D Citywide park turf fertilizer	71,250			
	Z-D Woodland park pond materials	2,443			
531009	Construction Materials		37,742	37,742	37,742
	Z-D BMP materials - Bradley Park	3,992			
	Z-D BMP materials - all other parks	9,375			
	Z-D Citywide park dog waste supplies	3,750			
	Z-D Materials for top dressing	9,375			
	Z-E BMP Materials - citywide trails	7,500			
	Z-E Citywide trail dog waste supplies	3,750			
531010	Small Tools		6,931	6,931	6,931
	Z-D Maintenance and Hand Tools	1,931			
	Hand Held Power Tools	5,000			

PUBLIC WORKS/PARKS AND LANDSCAPE - #103035

Expenditure Detail (continued)

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
531020	Uniform Expense		7,225	7,225	7,225
	Park Maintenance	5,775			
	Landscape Inspectors	1,450			
532001	Memberships & Subscriptions		268	268	268
Z-D	Citywide Parks: Irrigation Controller Service	268			
532010	Equipment Rental		1,989	1,989	1,989
541000	Building Repair & Maintenance		18,135	18,135	18,135
Z-D	Citywide Drinking Fountain Replacement	3,000			
Z-D	Citywide Park Fence repair	7,635			
Z-D	Citywide Park Site furniture	3,750			
Z-D	Citywide Playground Replacement Materials	3,750			
542005	Safety Equipment		5,000	5,000	5,000
544000	Sign Maintenance		2,659	2,659	2,659
Z-D	Parks Sign Maintenance	1,500			
Z-E	Citywide Trail Signs	1,159			
544004	Tree & Landscape		15,035	15,035	15,035
Z-D	Citywide parks	15,035			
544005	Irrigation Systems		7,500	7,500	7,500
Z-D	Citywide parks	7,500			
551000	Electric & Gas		514,000	514,000	514,000
Z-D	Citywide parks	500,000			
Z-E	Citywide trails	8,000			
	Other Electric & Gas	6,000			
552000	Water		431,395	431,395	431,395
Z-D	Citywide parks	401,700			
Z-E	Citywide trails	18,025			
	Other Water expenses	11,670			
581000	Travel & Training		8,661	8,661	8,661
Totals			\$ 4,049,443	\$ 4,049,443	\$ 4,049,443

PUBLIC WORKS/FACILITIES MAINTENANCE - #103036

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 193,923	\$ 193,923	\$ 193,923
511001	Overtime		500	500	500
511005	Sick Leave Payoff		322	322	322
511006	Stipends		3,524	3,524	3,524
511007	Auto Allowance		475	475	475
511009	Bilingual Pay		1,260	1,260	1,260
512000	Social Security		14,591	14,591	14,591
512001	Medicare		3,451	3,451	3,451
512004	Health Insurance		50,130	50,130	50,130
512010	PERS		50,213	50,213	50,213
512013	EBAP		4,620	4,620	4,620
512021	Deferred Compensation Retirement Plan		994	994	994
521001	Consulting Services		21,630	21,630	21,630
521002	Other Contract Services		45,000	45,000	45,000
521012	Contract Maintenance Services		447,975	447,975	447,975
	Z-D Portable Toilets	6,000			
	Pool Maintenance	37,500			
	Caretaker Residence Maintenance	4,875			
	Pest Control Services	18,750			
	Roof Maintenance	20,500			
	Door and Lock Services	80,000			
	External & Internal Paint Maintenance	5,000			
	Water Delivery Service	4,600			
	Elevator Maintenance/Inspection	4,000			
	HVAC Repairs and Maintenance	90,000			
	Plumbing Repairs, as needed	93,750			
	Backflow and Pressure Reduction Systems Testing and Repair	2,680			
	Plant Maintenance	2,400			
	Sign Repair & Replacement	3,000			
	Electrical Repairs and Maintenance	35,000			
	Generator Maintenance & Repairs	22,420			
	Appliance Repair & Maintenance	15,000			
	Window Replacement	2,500			
521023	Uniform Rental & Maintenance Services		4,000	4,000	4,000
531004	Janitorial Services		377,005	377,005	377,005
	34001 Special events	40,000			
	Z-D Citywide parks	232,975			
	Janitorial services general	104,030			
531010	Small Tools		4,000	4,000	4,000
531020	Uniform Expense		935	935	935
532010	Equipment Rental		500	500	500
541000	Building Repair & Maintenance		27,360	27,360	27,360
	Z-D Citywide parks	3,360			
	Mechanical/Hardware	7,500			
	Signage	1,000			
	Roof and Ceiling Materials	1,000			
	Flooring Materials	1,000			
	Paint Supplies	1,500			
	Appliances, Equipment and Parts	12,000			
541002	Electrical Repair & Maintenance		13,000	13,000	13,000
541005	Plumbing Repair & Maintenance		5,000	5,000	5,000
541006	Pool Repair & Maintenance		3,264	3,264	3,264
542005	Safety Equipment		2,060	2,060	2,060
551000	Electric & Gas		652,454	652,454	652,454

PUBLIC WORKS/FACILITIES MAINTENANCE - #103036

Expenditure Detail (continued)

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
552000	Water		42,436	42,436	42,436
581004	Regulatory Certifications		11,540	11,540	11,540
	Unified Program Facility Permit (Annual)	4,742			
	San Diego Air Pollution Control District	6,798			
Totals			\$ 1,982,162	\$ 1,982,162	\$ 1,982,162



Development Services

PURPOSE:

The Development Services Department is a one-stop-shop for development projects and long-range planning, project management, and regulatory oversight.

SUMMARY OF SERVICES:

The department handles everything from project entitlement approvals to construction permits and serves to address violations of City ordinances related to land use and development.

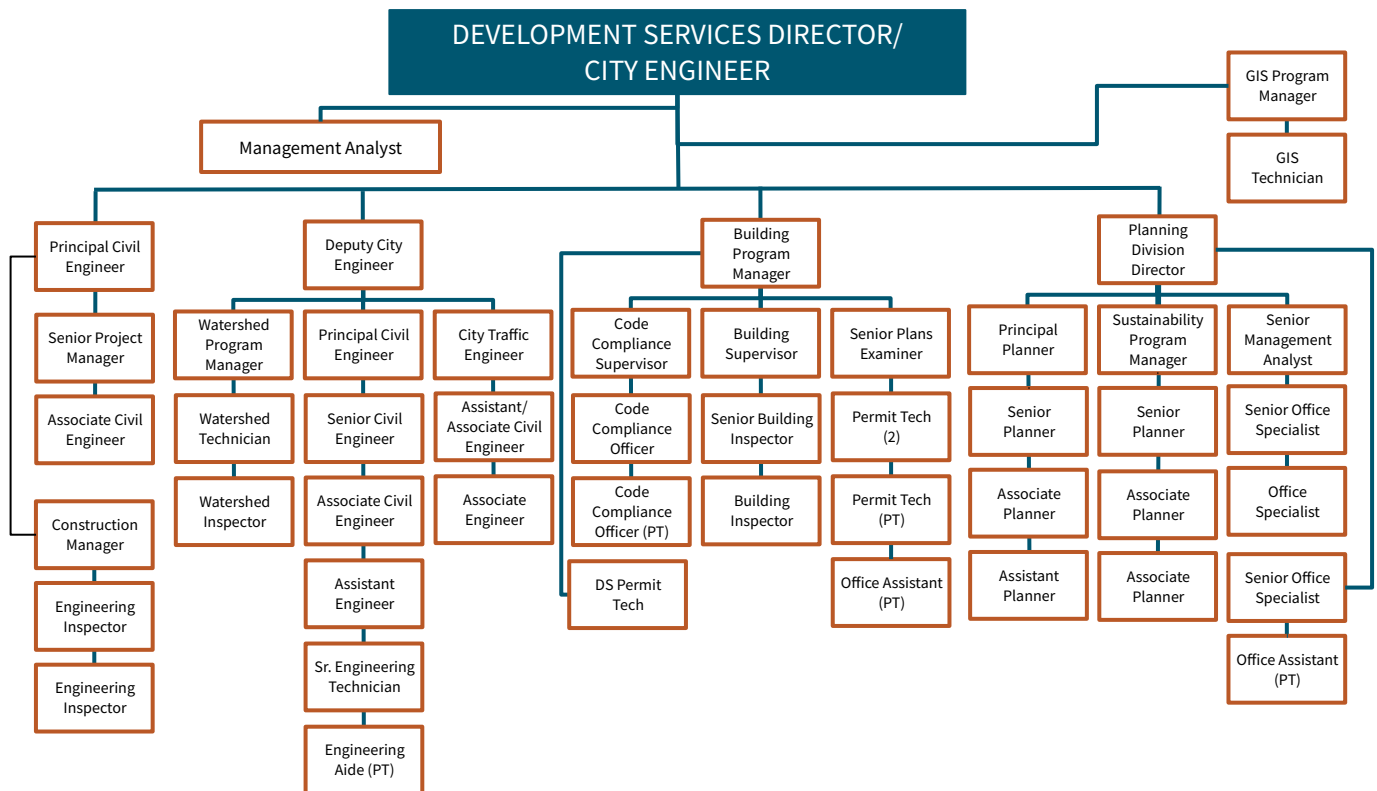
The building division protects the life, property and welfare of the community by enforcing laws, codes and ordinances that regulate all building and parking activities in San Marcos. The division oversees plan checks, new construction and housing inspections in accordance with state law.

The planning division administers the City's General Plan and various zoning and environmental regulations by analyzing and recommending measures to protect existing resources and to ensure the orderly development of the community that will maintain a balance between the quality of life, the environment and economic stability of the City.

The engineering divisions administer and coordinate the capital improvement program, land development engineering, traffic engineering, watershed management, construction inspection and management.

The administration division provides general department oversight and support as well as geospatial data management.

DEPARTMENTAL STRUCTURE:



DEVELOPMENT SERVICES - 1040XX

Summary of Department Resources

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
EXPENDITURES						
Personnel Services						
Salaries & Wages	\$ 3,465,541	\$ 3,591,687	\$ 3,663,586	\$ 5,104,880	\$ 5,104,880	\$ 5,104,880
Health Benefits	425,579	428,527	465,785	789,363	789,363	789,363
Retirement Benefits	305,942	273,866	381,241	463,466	463,466	463,466
Other Personnel Expenses	285,688	307,956	342,509	459,938	459,938	459,938
Personnel Services Subtotal	4,482,750	4,602,036	4,853,121	6,817,647	6,817,647	6,817,647
Operating Expenses						
Contractual Services	1,440,526	2,371,559	2,836,531	1,177,600	1,177,600	1,177,600
Supplies & Services	26,812	32,962	41,808	25,059	25,059	25,059
Repair & Maintenance	446	738	4,843	3,900	3,900	3,900
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	608,694	4,058,749	379,547	351,876	351,876	351,876
Operating Expenses Subtotal	2,076,478	6,464,008	3,262,729	1,558,435	1,558,435	1,558,435
TOTAL EXPENDITURES	6,559,228	11,066,044	8,115,850	8,376,082	8,376,082	8,376,082
REVENUES						
Taxes & Special Assessments	-	-	-	-	-	-
Licenses & Permits	1,508,845	1,230,100	1,436,342	1,561,200	1,561,200	1,561,200
Intergovernmental	13,170	14,416	10,000	10,000	10,000	10,000
Charges for Services	1,772,272	3,411,135	1,434,440	1,586,500	1,586,500	1,586,500
Fines & Forfeitures	34,373	60,628	49,000	42,200	42,200	42,200
Use of Money & Property	-	-	-	-	-	-
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	2,370	1,744	1,700	1,500	1,500	1,500
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	3,331,030	4,718,023	2,931,482	3,201,400	3,201,400	3,201,400
NET GENERAL FUND COST*	\$ 3,228,198	\$ 6,348,021	\$ 5,184,368	\$ 5,174,682	\$ 5,174,682	\$ 5,174,682
Allocation of Full Time Positions:						
Departmental - Development Services						43.45
Traffic Safety						0.25
CFD 98-02						0.95
Successor Housing Agency						1.25
Redevelopment Property Tax Trust Fund						0.10
AUTHORIZED FULL TIME POSITIONS						
						46.00

DEVELOPMENT SERVICES/ADMINISTRATION - #104044

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 735,577	\$ 735,577	\$ 735,577
511004	Vacation Payoff		11,051	11,051	11,051
511005	Sick Leave Payoff		8,939	8,939	8,939
511006	Stipends		4,040	4,040	4,040
511007	Auto Allowance		4,752	4,752	4,752
511100	Salary & Wages (Part-Time)		20,270	20,270	20,270
512000	Social Security		41,344	41,344	41,344
512001	Medicare		11,356	11,356	11,356
512004	Health Insurance		119,933	119,933	119,933
512010	PERS		64,852	64,852	64,852
512012	PARS		385	385	385
512013	EBAP		14,805	14,805	14,805
512021	Deferred Compensation Retirement Plan		3,698	3,698	3,698
521001	Consulting Services		350,000	350,000	350,000
	CFD Consulting Services				
531000	Office Supplies		8,400	8,400	8,400
	Office Supplies - All DS	5,000			
	GIS - Data Collection Hardware/Software	3,400			
532000	Printing & Duplicating		5,000	5,000	5,000
	Printing/Duplicating				
532011	Recording Fees		6,900	6,900	6,900
542005	Safety Equipment		3,500	3,500	3,500
581024	Software		85,000	85,000	85,000
Totals			\$ 1,499,802	\$ 1,499,802	\$ 1,499,802

DEVELOPMENT SERVICES/WATERSHED PROGRAM MANAGEMENT - #104003

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 286,578	\$ 286,578	\$ 286,578
511004	Vacation Payoff		10,146	10,146	10,146
511009	Bilingual Pay		1,200	1,200	1,200
512000	Social Security		18,322	18,322	18,322
512001	Medicare		4,285	4,285	4,285
512004	Health Insurance		56,849	56,849	56,849
512010	PERS		25,298	25,298	25,298
512013	EBAP		6,300	6,300	6,300
512021	Deferred Compensation Retirement Plan		1,439	1,439	1,439
521001	Consulting Services		285,000	285,000	285,000
	Ms4 Permit Program Implementation	255,000			
	Settlement Agreement - Program Audit	30,000			
531020	Uniform Expense		464	464	464
542005	Safety Equipment		400	400	400
581011	Recycling Expenditures		13,219	13,219	13,219
581028	NPDES Programs		253,657	253,657	253,657
Totals			\$ 963,157	\$ 963,157	\$ 963,157

DEVELOPMENT SERVICES/PLANNING - #104041

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 1,050,917	\$ 1,050,917	\$ 1,050,917
511001	Overtime		5,000	5,000	5,000
511004	Vacation Payoff		2,807	2,807	2,807
511005	Sick Leave Payoff		9,171	9,171	9,171
511006	Stipends		7,579	7,579	7,579
511007	Auto Allowance		9,504	9,504	9,504
512000	Social Security		63,068	63,068	63,068
512001	Medicare		15,834	15,834	15,834
512004	Health Insurance		135,476	135,476	135,476
512010	PERS		93,150	93,150	93,150
512013	EBAP		18,690	18,690	18,690
512015	RHS		2,282	2,282	2,282
512021	Deferred Compensation Retirement Plan		5,292	5,292	5,292
521001	Consulting Services		62,500	62,500	62,500
	Landscape Plan Review & Inspection Services	10,000			
	Tribal/Environmental Consulting	50,000			
	Misc. Consulting Services	2,500			
521017	Commissioner Services		3,100	3,100	3,100
	Commissioner Services	3,100			
Totals			\$ 1,484,370	\$ 1,484,370	\$ 1,484,370

DEVELOPMENT SERVICES/BUILDING - #104042

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 926,749	\$ 926,749	\$ 926,749
511004	Vacation Payoff		16,736	16,736	16,736
511005	Sick Leave Payoff		18,013	18,013	18,013
511006	Stipends		2,610	2,610	2,610
511009	Bilingual Pay		6,450	6,450	6,450
511100	Salary & Wages (Part-Time)		120,000	120,000	120,000
512000	Social Security		59,677	59,677	59,677
512001	Medicare		13,957	13,957	13,957
512004	Health Insurance		193,832	193,832	193,832
512010	PERS		90,058	90,058	90,058
512012	PARS		2,280	2,280	2,280
512013	EBAP		20,790	20,790	20,790
512015	RHS		2,213	2,213	2,213
512021	Deferred Compensation Retirement Plan		4,679	4,679	4,679
521002	Other Contract Services		365,000	365,000	365,000
531010	Small Tools		500	500	500
531020	Uniform Expense		1,175	1,175	1,175
	Boots for Building Inspectors and Code Officers				
Totals			\$ 1,844,719	\$ 1,844,719	\$ 1,844,719

DEVELOPMENT SERVICES/ENGINEERING - #104043

Expenditure Detail

Account Number/Name	FY 2024-25 Budget Detail	FY 2024-25 Budget		
		Department Requested	City Manager Recommended	City Council Approved
511000 Salary & Wages (Full-Time)		\$ 1,797,053	\$ 1,797,053	\$ 1,797,053
511005 Sick Leave Payoff		10,545	10,545	10,545
511006 Stipends		7,099	7,099	7,099
511007 Auto Allowance		4,514	4,514	4,514
511009 Bilingual Pay		1,080	1,080	1,080
511100 Salary & Wages (Part-Time)		26,500	26,500	26,500
512000 Social Security		106,426	106,426	106,426
512001 Medicare		27,210	27,210	27,210
512004 Health Insurance		283,273	283,273	283,273
512010 PERS		162,805	162,805	162,805
512012 PARS		504	504	504
512013 EBAP		30,660	30,660	30,660
512015 RHS		2,719	2,719	2,719
512021 Deferred Compensation Retirement Plan		9,026	9,026	9,026
521001 Consulting Services		110,000	110,000	110,000
Civil Engineering Consulting Services				
521017 Commissioner Services		2,000	2,000	2,000
531020 Uniform Expense		2,620	2,620	2,620
Uniform Expenses				
Totals		\$ 2,584,034	\$ 2,584,034	\$ 2,584,034



PUBLIC SAFETY FUNCTION

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ 16,669,929	\$ 18,029,813	\$ 18,767,670	\$ 19,620,497	\$ 19,620,497	\$ 19,620,497
Licenses & Permits	11,519	10,770	11,500	11,000	11,000	11,000
Intergovernmental	836,110	930,974	1,150,565	558,000	558,000	558,000
Charges for Services	7,464,913	6,062,118	6,670,699	6,979,448	6,979,448	6,979,448
Fines & Forfeitures	-	175	1,200	-	-	-
Use of Money & Property	-	-	-	-	-	-
Developer Fees	13,918	16,336	10,000	10,000	10,000	10,000
Miscellaneous Revenues	160,669	24,351	30,500	50,500	50,500	50,500
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	25,157,058	25,074,537	26,642,134	27,229,445	27,229,445	27,229,445
OPERATING EXPENDITURES						
Salaries & Wages	13,271,183	13,055,262	13,412,901	14,672,594	14,672,594	14,672,594
Health Benefits	1,621,553	1,606,338	1,628,500	1,732,676	1,732,676	1,732,676
Retirement Benefits	1,882,580	1,771,397	2,032,586	2,367,640	2,367,640	2,367,640
Other Personnel Expenses	482,182	496,782	496,931	547,096	547,096	547,096
Contractual Services	23,991,658	24,669,303	25,675,810	26,521,486	26,521,486	26,521,486
Supplies & Services	346,932	472,573	356,638	352,955	352,955	352,955
Repair & Maintenance	329,096	308,456	439,774	306,642	306,642	306,642
Utilities	48,469	52,309	60,139	67,445	67,445	67,445
Capital Expenditures (Non CIP)	7,486	20,936	8,900	8,970	8,970	8,970
Debt Service	-	-	-	-	-	-
Other Operating Expenses	211,204	239,523	330,327	246,283	246,283	246,283
TOTAL OPERATING EXPENDITURES	42,192,343	42,692,879	44,442,506	46,823,787	46,823,787	46,823,787
REVENUE OVER/(UNDER) EXPENDITURES	\$ (17,035,285)	\$ (17,618,342)	\$ (17,800,372)	\$ (19,594,342)	\$ (19,594,342)	\$ (19,594,342)



Fire

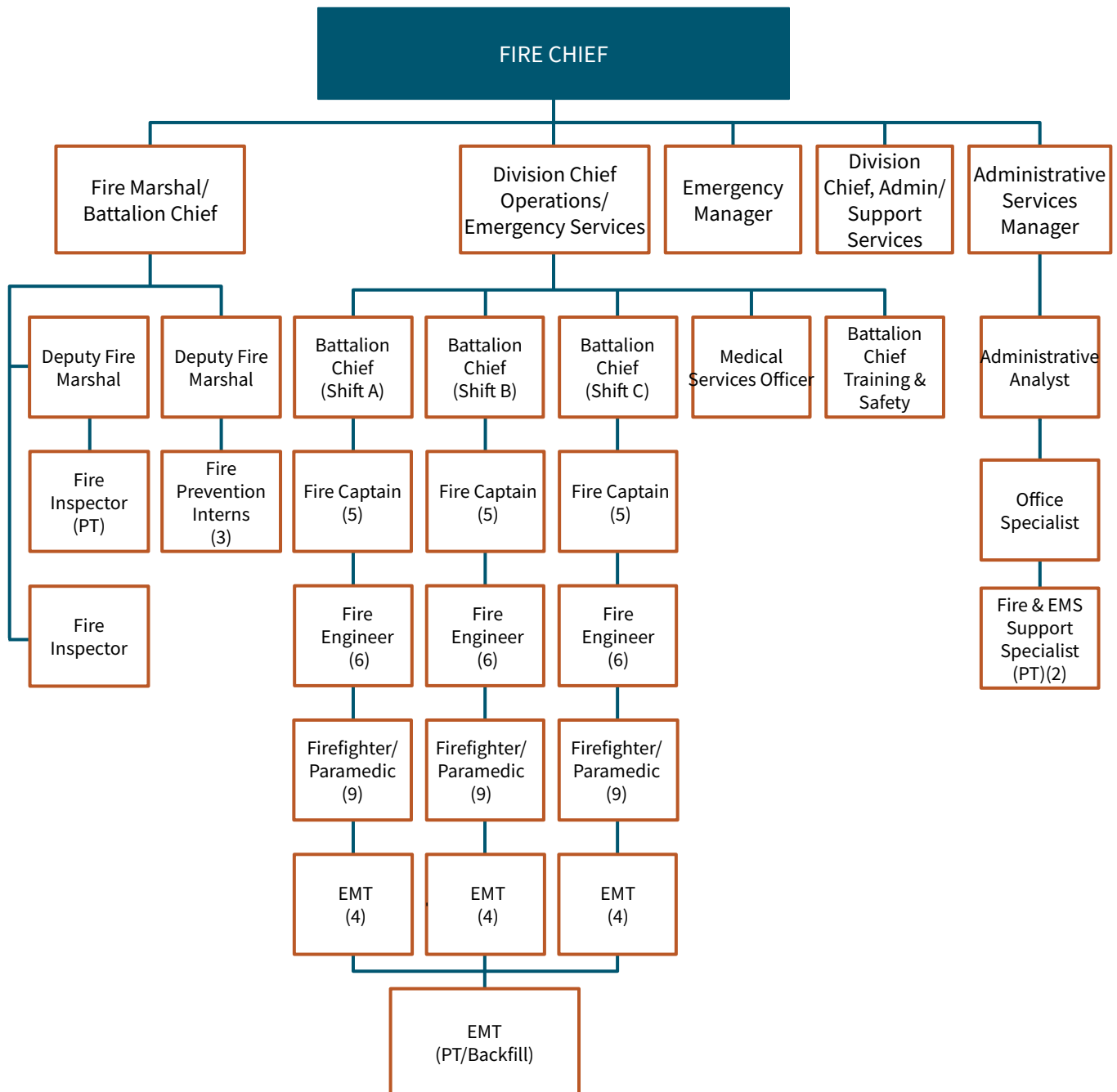
PURPOSE:

To provide quality safety and emergency service in a timely and efficient manner.

SUMMARY OF SERVICES:

The Fire Department provides fire suppression, rescue, emergency medical services, fire prevention and emergency preparedness services to more than 100,000 residents of the 33 square mile San Marcos Fire Protection District (SMFPD). The City of San Marcos comprises 24 square miles of the SMFPD. The Fire Chief exercises operational control over the department under the general direction of the City Manager.

DEPARTMENTAL STRUCTURE



FIRE - #1050XX

Summary of Department Resources

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
EXPENDITURES						
Personnel Services						
Salaries & Wages	\$ 13,271,183	\$ 13,055,262	\$ 13,412,901	\$ 14,672,594	\$ 14,672,594	\$ 14,672,594
Health Benefits	1,621,553	1,606,338	1,628,500	1,732,676	1,732,676	1,732,676
Retirement Benefits	1,882,580	1,771,397	2,032,586	2,367,640	2,367,640	2,367,640
Other Personnel Expenses	482,182	496,782	496,931	547,096	547,096	547,096
Personnel Services Subtotal	17,257,498	16,929,779	17,570,918	19,320,006	19,320,006	19,320,006
Operating Expenses						
Contractual Services	1,417,595	1,659,468	2,393,130	2,427,306	2,427,306	2,427,306
Supplies & Services	346,932	472,573	356,638	352,955	352,955	352,955
Repair & Maintenance	271,668	266,732	398,174	262,642	262,642	262,642
Utilities	48,469	52,309	60,139	67,445	67,445	67,445
Capital Expenditures (Non CIP)	7,486	20,936	8,900	8,970	8,970	8,970
Debt Service	-	-	-	-	-	-
Other Operating Expenses	205,217	233,566	324,327	240,283	240,283	240,283
Operating Expenses Subtotal	2,297,367	2,705,584	3,541,308	3,359,601	3,359,601	3,359,601
TOTAL EXPENDITURES	19,554,865	19,635,363	21,112,226	22,679,607	22,679,607	22,679,607
REVENUES						
Taxes & Special Assessments	13,186,856	14,369,964	15,102,670	15,831,497	15,831,497	15,831,497
Licenses & Permits	2,825	3,100	3,000	3,000	3,000	3,000
Intergovernmental	543,987	675,431	896,565	300,000	300,000	300,000
Charges for Services	6,999,148	5,562,749	6,140,699	6,434,448	6,434,448	6,434,448
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Developer Fees	13,918	16,336	10,000	10,000	10,000	10,000
Miscellaneous Revenues	160,669	24,351	30,500	50,500	50,500	50,500
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	20,907,403	20,651,931	22,183,434	22,629,445	22,629,445	22,629,445
NET GENERAL FUND COST	\$ (1,352,538)	\$ (1,016,568)	\$ (1,071,208)	\$ 50,162	\$ 50,162	\$ 50,162
Allocation of Full Time Positions:						
Departmental - Fire						87.92
CFD 98-02						0.08
AUTHORIZED FULL TIME POSITIONS						88.00

FIRE/ADMINISTRATION - #105053

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 1,399,008	\$ 1,399,008	\$ 1,399,008
511001	Overtime		280,000	280,000	280,000
511002	Holiday Pay		61,068	61,068	61,068
511004	Vacation Payoff		31,906	31,906	31,906
511005	Sick Leave Payoff		78,862	78,862	78,862
511006	Stipends		5,940	5,940	5,940
511008	Uniform Allowance		9,900	9,900	9,900
511100	Salary & Wages (Part-Time)		21,500	21,500	21,500
512000	Social Security		10,470	10,470	10,470
512001	Medicare		22,003	22,003	22,003
512004	Health Insurance		198,403	198,403	198,403
512010	PERS		14,996	14,996	14,996
512011	PERS-Fire		350,096	350,096	350,096
512012	PARS		409	409	409
512013	EBAP		19,170	19,170	19,170
512016	RHS-Fire		12,349	12,349	12,349
512021	Deferred Compensation Retirement Plan		820	820	820
521002	Other Contract Services		5,150	5,150	5,150
531000	Office Supplies		4,000	4,000	4,000
531001	Computer Supplies		1,500	1,500	1,500
531017	Expendable Materials		4,000	4,000	4,000
532000	Printing & Duplicating		1,600	1,600	1,600
532001	Memberships & Subscriptions		2,548	2,548	2,548
553000	Telephone		5,026	5,026	5,026
581000	Travel & Training		38,717	38,717	38,717
581002	Manager's Discretionary		2,060	2,060	2,060
581003	Licenses & Certificates		130	130	130
581035	Volunteer Services		3,605	3,605	3,605
Totals			\$ 2,585,236	\$ 2,585,236	\$ 2,585,236

FIRE/EMERGENCY PREPAREDNESS - #105054

Expenditure Detail

Account Number/Name		FY 2024-25 Budget					
		FY 2024-25 Budget Detail	Department Requested	City Manager Recommended	City Council Approved		
511000	Salary & Wages (Full-Time)	\$	127,824	\$	127,824	\$	127,824
511001	Overtime		4,500		4,500		4,500
512000	Social Security		8,095		8,095		8,095
512001	Medicare		1,893		1,893		1,893
512004	Health Insurance		23,477		23,477		23,477
512010	PERS		11,683		11,683		11,683
512013	EBAP		2,100		2,100		2,100
512021	Deferred Compensation Retirement Plan		639		639		639
521002	Other Contract Services		5,100		5,100		5,100
531000	Office Supplies		550		550		550
531001	Computer Supplies		500		500		500
531017	Expendable Materials		1,500		1,500		1,500
532001	Memberships & Subscriptions		550		550		550
553000	Telephone		13,131		13,131		13,131
Totals		\$	201,542	\$	201,542	\$	201,542

FIRE/EMERGENCY MEDICAL SERVICES - #105055

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 1,809,591	\$ 1,809,591	\$ 1,809,591
511001	Overtime		345,000	345,000	345,000
511002	Holiday Pay		67,023	67,023	67,023
511004	Vacation Payoff		4,596	4,596	4,596
511005	Sick Leave Payoff		7,198	7,198	7,198
511006	Stipends		49,605	49,605	49,605
511008	Uniform Allowance		18,525	18,525	18,525
511009	Bilingual Pay		3,600	3,600	3,600
511100	Salary & Wages (Part-Time)		260,000	260,000	260,000
512000	Social Security		61,241	61,241	61,241
512001	Medicare		32,803	32,803	32,803
512004	Health Insurance		365,833	365,833	365,833
512010	PERS		93,854	93,854	93,854
512011	PERS-Fire		195,790	195,790	195,790
512012	PARS		4,940	4,940	4,940
512013	EBAP		49,160	49,160	49,160
512016	RHS-Fire		8,903	8,903	8,903
512021	Deferred Compensation Retirement Plan		4,743	4,743	4,743
521002	Other Contract Services		1,145,600	1,145,600	1,145,600
521010	Central Dispatch Services		74,289	74,289	74,289
531011	Medical Supplies		258,966	258,966	258,966
	66008 Durable medical supplies and testing	17,779			
	Emergency Medical Supplies	241,187			
531017	Expendable Materials		2,359	2,359	2,359
531020	Uniform Expense		10,197	10,197	10,197
532000	Printing & Duplicating		300	300	300
532001	Memberships & Subscriptions		709	709	709
544006	RCS-800 MHz System		12,654	12,654	12,654
553000	Telephone		15,628	15,628	15,628
561000	Capital Equipment		8,970	8,970	8,970
581000	Travel & Training		18,401	18,401	18,401
581003	Licenses & Certificates		9,165	9,165	9,165
Totals			\$ 4,939,643	\$ 4,939,643	\$ 4,939,643

FIRE/OPERATIONS - #105056

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 6,020,636	\$ 6,020,636	\$ 6,020,636
511001	Overtime		2,240,000	2,240,000	2,240,000
511002	Holiday Pay		297,720	297,720	297,720
511004	Vacation Payoff		85,551	85,551	85,551
511005	Sick Leave Payoff		277,619	277,619	277,619
511006	Stipends		511,072	511,072	511,072
511008	Uniform Allowance		84,250	84,250	84,250
511009	Bilingual Pay		1,800	1,800	1,800
512001	Medicare		102,005	102,005	102,005
512004	Health Insurance		1,093,893	1,093,893	1,093,893
512011	PERS-Fire		1,627,232	1,627,232	1,627,232
512013	EBAP		119,370	119,370	119,370
512016	RHS-Fire		60,206	60,206	60,206
521002	Other Contract Services		173,560	173,560	173,560
521006	Administrative Fees		4,000	4,000	4,000
	Consulting special tax district administration	4,000			
521010	Central Dispatch Services		1,004,922	1,004,922	1,004,922
531000	Office Supplies		2,000	2,000	2,000
531001	Computer Supplies		500	500	500
531004	Janitorial Services		7,900	7,900	7,900
531005	Fuel & Lubricants		6,180	6,180	6,180
531010	Small Tools		3,657	3,657	3,657
531017	Expendable Materials		21,511	21,511	21,511
66002	Fire suppression vehicles	14,538			
66003	Fire communication supplies	6,973			
532009	Mapping		2,060	2,060	2,060
532020	Tactical Medic Response		6,000	6,000	6,000
541001	Fire Stations & Facilities		29,460	29,460	29,460
542001	Small Equipment Repair		17,253	17,253	17,253
66010	Small engine repair	3,920			
	Other Small Equipment Repair	13,333			
542005	Safety Equipment		93,397	93,397	93,397
66012	Safety equipment repair/maintenance	15,185			
	Other Safety Equipment	78,212			
542006	Radio Equipment Repair		12,467	12,467	12,467
542007	Fire Equipment		20,085	20,085	20,085
66011	Fire hoses	10,815			
	Other Fire Equipment	9,270			
544006	RCS-800 MHz System		50,548	50,548	50,548
544007	Breathing Apparatus		21,450	21,450	21,450
553000	Telephone		20,126	20,126	20,126
581000	Travel & Training		68,450	68,450	68,450
66400	Hosted training class	20,000			
	Other Travel & Training	48,450			
Totals			\$ 14,086,880	\$ 14,086,880	\$ 14,086,880

FIRE/PREVENTION - #105057

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 467,472	\$ 467,472	\$ 467,472
511001	Overtime		25,000	25,000	25,000
511002	Holiday Pay		8,071	8,071	8,071
511004	Vacation Payoff		1,686	1,686	1,686
511005	Sick Leave Payoff		19,074	19,074	19,074
511006	Stipends		3,171	3,171	3,171
511008	Uniform Allowance		3,326	3,326	3,326
511100	Salary & Wages (Part-Time)		40,500	40,500	40,500
512000	Social Security		19,553	19,553	19,553
512001	Medicare		7,721	7,721	7,721
512004	Health Insurance		51,070	51,070	51,070
512010	PERS		27,089	27,089	27,089
512011	PERS-Fire		33,050	33,050	33,050
512012	PARS		770	770	770
512013	EBAP		8,422	8,422	8,422
512016	RHS-Fire		1,632	1,632	1,632
512021	Deferred Compensation Retirement Plan		1,529	1,529	1,529
521002	Other Contract Services		14,685	14,685	14,685
531017	Expendable Materials		9,805	9,805	9,805
532001	Memberships & Subscriptions		4,063	4,063	4,063
544008	Hydrants		5,328	5,328	5,328
553000	Telephone		13,534	13,534	13,534
581000	Travel & Training		1,905	1,905	1,905
581012	Nuisance Abatement/Code Enforcement		92,700	92,700	92,700
581046	Community & Media Relations		5,150	5,150	5,150
Totals			\$ 866,306	\$ 866,306	\$ 866,306





Law Enforcement

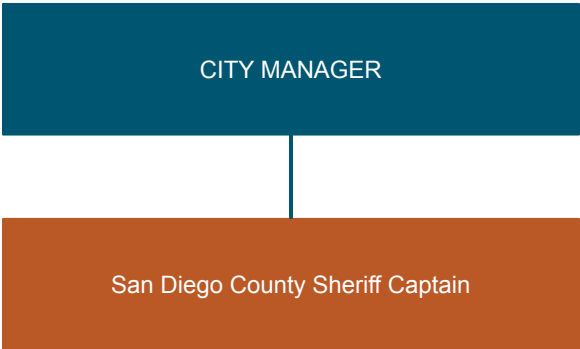
PURPOSE:

To provide responsive, professional law enforcement services to all people in San Marcos. These services are contracted through the San Diego County Sheriff’s Department.

SUMMARY OF SERVICES:

The City contracts for law enforcement services with the San Diego County Sheriff’s Department. Law enforcement services include patrol, traffic, community oriented policing, gang and narcotics details, detectives, clerical and supervisory personnel. In addition to operational costs associated with personnel and equipment, the law enforcement budget also supports facility costs associated with the Sheriff’s San Marcos Station location.

DEPARTMENTAL STRUCTURE:



LAW ENFORCEMENT - #105252

Summary of Department Resources

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
EXPENDITURES						
Personnel Services						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Benefits	-	-	-	-	-	-
Retirement Benefits	-	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-	-
Personnel Services Subtotal	-	-	-	-	-	-
Operating Expenses						
Contractual Services	22,574,063	23,009,835	23,282,680	24,094,180	24,094,180	24,094,180
Supplies & Services	-	-	-	-	-	-
Repair & Maintenance	57,428	41,724	41,600	44,000	44,000	44,000
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	5,987	5,957	6,000	6,000	6,000	6,000
Operating Expenses Subtotal	22,637,478	23,057,516	23,330,280	24,144,180	24,144,180	24,144,180
TOTAL EXPENDITURES	22,637,478	23,057,516	23,330,280	24,144,180	24,144,180	24,144,180
REVENUES						
Taxes & Special Assessments	3,483,073	3,659,849	3,665,000	3,789,000	3,789,000	3,789,000
Licenses & Permits	8,694	7,670	8,500	8,000	8,000	8,000
Intergovernmental	292,123	255,543	254,000	258,000	258,000	258,000
Charges for Services	465,765	499,369	530,000	545,000	545,000	545,000
Fines & Forfeitures	-	175	1,200	-	-	-
Use of Money & Property	-	-	-	-	-	-
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	4,249,655	4,422,606	4,458,700	4,600,000	4,600,000	4,600,000
NET GENERAL FUND COST	\$ 18,387,823	\$ 18,634,910	\$ 18,871,580	\$ 19,544,180	\$ 19,544,180	\$ 19,544,180

Allocation of Full Time Positions:

Departmental - Law Enforcement	-
AUTHORIZED FULL TIME POSITIONS	-

LAW ENFORCEMENT - #105252

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
521002	Other Contract Services		\$ 92,500	\$ 92,500	\$ 92,500
521006	Administrative Fees		4,500	4,500	4,500
	Consulting special tax district administration				
521011	Law Enforcement Services		23,997,180	23,997,180	23,997,180
544006	RCS-800 MHz System		44,000	44,000	44,000
	RCS-800 MHZ RADIOS				
581014	Crime Awareness/Prevention		6,000	6,000	6,000
Totals			\$ 24,144,180	\$ 24,144,180	\$ 24,144,180



Parks and Recreation

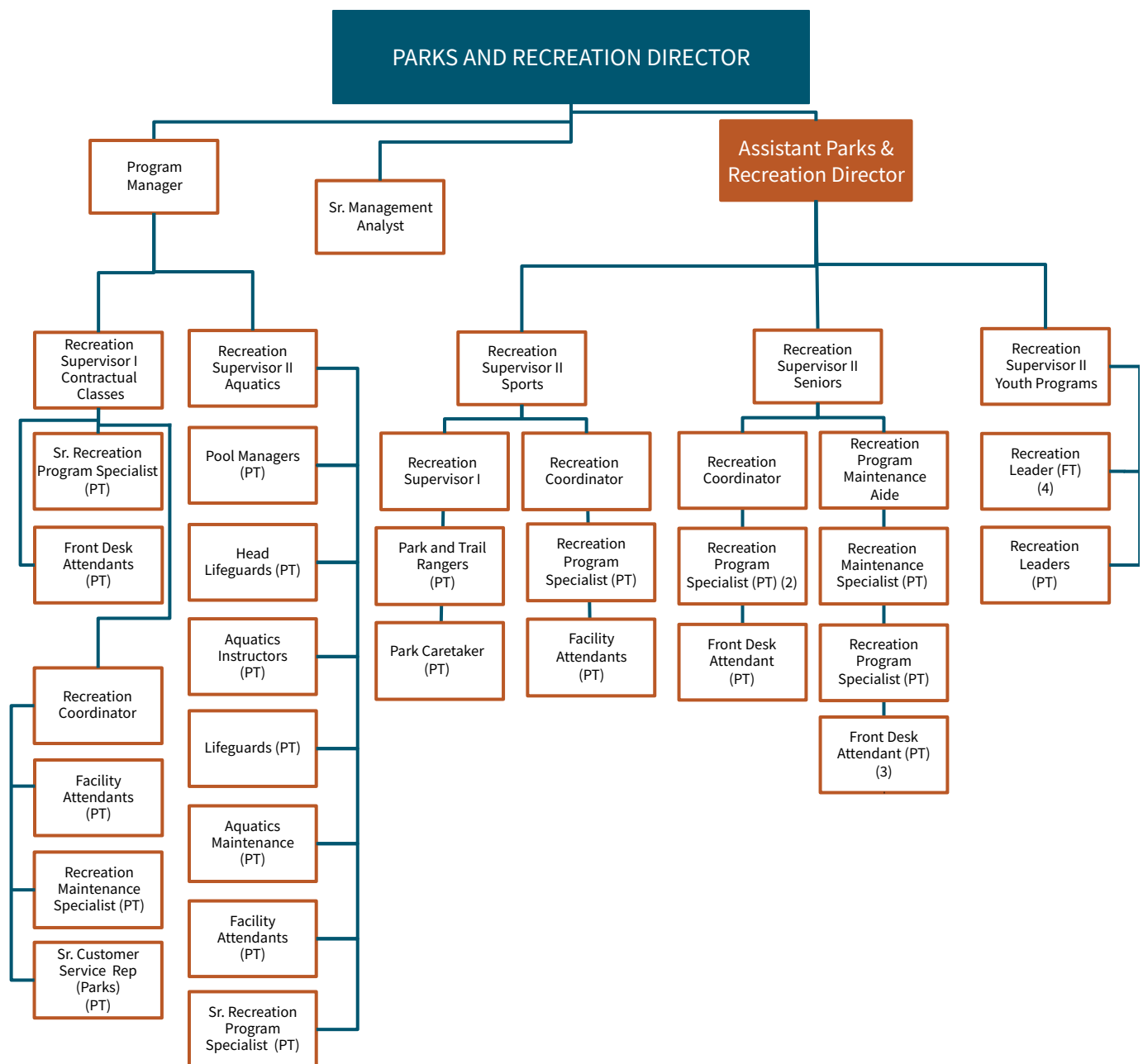
PURPOSE:

To provide recreational and community-benefiting programs and services at City parks and recreation facilities.

SUMMARY OF SERVICES:

This department is responsible for providing programs and services at City parks and recreation facilities. Specific elements of the department's work include early childhood enrichment programs and youth programming; holiday celebrations and special events; contractual classes; senior services and family services; sports, cultural and performing arts activities; aquatics, park and trails planning; liaison work with community groups; and trail and nature center activities. The department oversees 6 community parks, 16 neighborhood parks, 22 mini parks and 72.5 miles of trails.

DEPARTMENTAL STRUCTURE:



PARKS AND RECREATION - #106161

Summary of Department Resources

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget			
				Department Requested	City Manager Recommended	City Council Approved	
EXPENDITURES							
Personnel Services							
Salaries & Wages	\$ 2,198,600	\$ 2,363,176	\$ 2,483,257	\$ 2,682,246	\$ 2,682,246	\$ 2,682,246	
Health Benefits	257,355	227,719	249,717	308,249	308,249	308,249	
Retirement Benefits	155,664	141,780	144,065	170,807	170,807	170,807	
Other Personnel Expenses	127,885	141,988	138,890	165,583	165,583	165,583	
Personnel Services Subtotal	2,739,504	2,874,663	3,015,929	3,326,885	3,326,885	3,326,885	
Operating Expenses							
Contractual Services	679,743	848,218	841,918	814,525	814,525	814,525	
Supplies & Services	230,757	278,147	295,242	277,725	283,725	283,725	
Repair & Maintenance	17,506	18,133	20,600	21,700	21,700	21,700	
Utilities	2,806	4,303	4,200	4,200	4,200	4,200	
Capital Expenditures (Non CIP)	6,047	23,219	18,000	23,000	23,000	23,000	
Debt Service	-	-	-	-	-	-	
Other Operating Expenses	14,183	19,270	28,142	21,930	21,930	21,930	
Operating Expenses Subtotal	951,042	1,191,290	1,208,102	1,163,080	1,169,080	1,169,080	
TOTAL EXPENDITURES	3,690,546	4,065,953	4,224,031	4,489,965	4,495,965	4,495,965	
REVENUES							
Taxes & Special Assessments	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	
Intergovernmental	21,603	22,660	12,200	5,000	5,000	5,000	
Charges for Services	2,442,470	2,537,292	2,714,726	2,818,650	2,818,650	2,818,650	
Fines & Forfeitures	-	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	-	
Developer Fees	-	-	-	-	-	-	
Miscellaneous Revenues	109,284	160,120	184,885	155,600	155,600	155,600	
Other Financing Sources	-	-	-	-	-	-	
TOTAL REVENUES	2,573,357	2,720,072	2,911,811	2,979,250	2,979,250	2,979,250	
NET GENERAL FUND COST	\$ 1,117,189	\$ 1,345,881	\$ 1,312,220	\$ 1,510,715	\$ 1,516,715	\$ 1,516,715	
Allocation of Full Time Positions:							
Departmental - Parks And Recreation						16.09	
CFD 98-02						0.31	
Senior Nutrition						1.60	
AUTHORIZED FULL TIME POSITIONS						18.00	

PARKS AND RECREATION - #106161

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 1,395,728	\$ 1,395,728	\$ 1,395,728
511001	Overtime		24,050	24,050	24,050
511004	Vacation Payoff		39,690	39,690	39,690
511005	Sick Leave Payoff		45,150	45,150	45,150
511006	Stipends		14,833	14,833	14,833
511007	Auto Allowance		4,704	4,704	4,704
511009	Bilingual Pay		5,940	5,940	5,940
511100	Salary & Wages (Part-Time)		1,152,151	1,152,151	1,152,151
512000	Social Security		86,560	86,560	86,560
512001	Medicare		37,907	37,907	37,907
512004	Health Insurance		308,249	308,249	308,249
512010	PERS		141,834	141,834	141,834
512012	PARS		21,890	21,890	21,890
512013	EBAP		33,789	33,789	33,789
512015	RHS		7,327	7,327	7,327
512021	Deferred Compensation Retirement Plan		7,083	7,083	7,083
521002	Other Contract Services		804,625	804,625	804,625
22511	Senior center	39,500			
33009	Lighting fees	8,500			
33010	City wide special events	6,300			
33016	Aventure day camp	16,000			
33023	Spring egg scramble & breakfast	3,200			
33024	Tree lighting & breakfast	3,575			
33033	Youth physical education	198,000			
33034	Youth instructors	131,000			
33035	Adult physical education	30,200			
33038	Dance/culture	81,500			
33047	Active net fees	105,000			
33051	Summer concerts	11,500			
33053	Outdoor adventures	750			
61007	Supplies and signage for 4th of july	54,100			
61022	Sports park improvements	115,500			
521003	Insurance/Liability		4,500	4,500	4,500
521017	Commissioner Services		5,400	5,400	5,400
33020	Youth commission	2,160			
33021	Community services commission	3,240			
531000	Office Supplies		12,000	18,000	18,000
	Water dispensers CC & SAC, general office supplies	18,000			
531012	Aquatic Supplies		3,000	3,000	3,000
531013	Aquatic Chemicals		35,500	35,500	35,500
531014	Sport Supplies		40,000	40,000	40,000
531015	Special Event Supplies		41,200	41,200	41,200
22511	Senior center	8,000			
33010	City wide special events	6,500			
33020	Youth commission	3,600			
33023	Spring egg scramble & breakfast	5,200			
33024	Tree lighting & breakfast	6,300			
33051	Summer concerts	1,200			
33052	Juried art fair	1,700			
33053	Outdoor adventures	1,200			
33056	Nature center	1,500			
33057	Halloween events	3,000			
61007	Supplies and signage for 4th of july	2,600			

PARKS AND RECREATION - #106161

Expenditure Detail (continued)

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
	Other Special Event Supplies	400			
531016	Program Supplies		50,800	50,800	50,800
22511	Movie matinees, coffee supplies, bingo prizes, etc	6,000			
33013	Aquatics	2,800			
33014	Preschoolers raa	20,000			
33016	Aventure day camp	15,000			
33053	Outdoor adventures	3,100			
33054	Community garden	900			
33056	Nature center	3,000			
	-	-			
531020	Uniform Expense		19,500	19,500	19,500
22511	Senior center	1,600			
22518	Community center	2,000			
33009	Sports fees	2,000			
33013	Aquatics	3,500			
33014	Preschoolers raa	2,600			
33016	Aventure day camp	2,600			
33053	Outdoor adventures	5,200			
532000	Printing & Duplicating		5,000	5,000	5,000
532001	Memberships & Subscriptions		14,225	14,225	14,225
33010	City wide special events	6,800			
	Association of Aquatic Professionals, San Diego				
33013	Aquatic Council, and ARC- Learn to Swim License	900			
33014	Preschoolers raa	4,000			
33053	Outdoor adventures	50			
	Other Memberships & Subscriptions	2,475			
532013	Promotional Services		6,500	6,500	6,500
532017	Taxi Vouchers		50,000	50,000	50,000
	FACT Services/SMUSD				
541000	Building Repair & Maintenance		3,200	3,200	3,200
22511	Building repair supplies	2,100			
22518	Community center	1,100			
542004	Sports Equipment Repair		18,500	18,500	18,500
551000	Electric & Gas		4,200	4,200	4,200
33009	Sports fees				
561000	Capital Equipment		23,000	23,000	23,000
33013	Chairs, tables, and chase lounges for the pools	5,000			
	Other Capital Equipment	18,000			
571003	Coop Agreement Expense		2,000	2,000	2,000
	Use of Palomar College sports facilities				
581000	Travel & Training		11,005	11,005	11,005
22511	Senior Center CPR	280			
33013	Aquatics	9,250			
33014	Preschoolers raa	1,050			
33053	Outdoor adventures	425			
581040	Permit Fees		8,925	8,925	8,925
22511	Senior center	2,200			
33010	SWANK permit fees	2,600			
33013	Aquatics	3,000			
33023	Spring egg scramble & breakfast	375			
33024	Tree lighting & breakfast	375			
61007	Supplies and signage for 4th of july	375			
Totals			\$ 4,489,965	\$ 4,495,965	\$ 4,495,965



Other Restricted Funds







Gas Tax Fund

PURPOSE:

This Fund accounts for the Highway Users Tax revenues received from the State of California under Sections 2105, 2106, 2107, & 2107.5 of the California Streets and Highways Code. These funds are used by the Public Works Street Maintenance Division and are earmarked for the maintenance, rehabilitation or improvement of public streets.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	2,284,844	2,395,249	2,653,430	2,699,047	2,699,047	2,699,047
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	(67,353)	47,142	164,701	70,000	70,000	70,000
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	2,217,491	2,442,391	2,818,131	2,769,047	2,769,047	2,769,047
OPERATING EXPENDITURES						
Salaries & Wages	1,128,572	-	1,613	-	-	-
Health Benefits	221,851	-	200	-	-	-
Retirement Benefits	105,731	-	178	-	-	-
Other Personnel Expenses	108,967	-	173	-	-	-
Contractual Services	187,500	182,518	377,020	541,050	541,050	541,050
Supplies & Services	254,030	151,773	215,000	215,000	215,000	215,000
Repair & Maintenance	59,013	50,081	50,050	50,000	50,000	50,000
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	2,065,664	384,372	644,234	806,050	806,050	806,050
CIP PROJECT EXPENDITURES	-	607,483	110,000	-	-	-
TOTAL EXPENDITURES	2,065,664	991,855	754,234	806,050	806,050	806,050
REVENUE OVER/(UNDER) EXPENDITURES	151,827	1,450,536	2,063,897	1,962,997	1,962,997	1,962,997
FUND BALANCE						
Beginning Balance - July 1	3,037,437	3,189,264	4,639,800	6,703,697	6,703,697	6,703,697
Revenue Over/(Under) Expenditures	151,827	1,450,536	2,063,897	1,962,997	1,962,997	1,962,997
Ending Balance - June 30	3,189,264	4,639,800	6,703,697	8,666,694	8,666,694	8,666,694
RESERVED FUND BALANCE*						
Capital Projects - Beginning Balance	2,641,468	3,791,468	3,613,985	5,904,985	5,904,985	5,904,985
CIP New Appropriations	1,150,000	430,000	2,401,000	2,704,000	2,704,000	2,704,000
CIP Appropriation Adjustments	-	-	-	-	-	-
Capital Projects - Ending Balance	3,791,468	3,613,985	5,904,985	8,608,985	8,608,985	8,608,985
AVAILABLE FUND BALANCE - JUNE 30	\$ (602,204)	\$ 1,025,815	\$ 798,712	\$ 57,709	\$ 57,709	\$ 57,709

*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves.

See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

GAS TAX FUND - #200

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
521012	Contract Maintenance Services		\$ 541,050	\$ 541,050	\$ 541,050
	Thermal Plastic Work	35,000			
	Guardrail Repair & Replacement	20,000			
	Radar Feedback Sign/RRFB and Vandalism Repair & Replacement	25,750			
	Install New Streetlights	10,300			
	Storm Drain Repairs	450,000			
531009	Construction Materials		215,000	215,000	215,000
544000	Sign Maintenance		50,000	50,000	50,000
	Totals		\$ 806,050	\$ 806,050	\$ 806,050

Traffic Safety Fund

PURPOSE:

This Fund is used to account for traffic safety expenditures. Financing is provided by the City assessed traffic signal fees and traffic fines collected by the State.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	133,595	122,325	125,000	125,000	125,000	125,000
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	(24,203)	17,919	56,232	21,000	21,000	21,000
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	109,392	140,244	181,232	146,000	146,000	146,000
OPERATING EXPENDITURES						
Salaries & Wages	-	-	-	23,414	23,414	23,414
Health Benefits	-	-	-	2,058	2,058	2,058
Retirement Benefits	-	-	-	2,257	2,257	2,257
Other Personnel Expenses	-	-	-	2,365	2,365	2,365
Contractual Services	37,062	67,932	257,252	185,000	185,000	185,000
Supplies & Services	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	37,062	67,932	257,252	215,094	215,094	215,094
CIP PROJECT EXPENDITURES	64,761	1,959	1,500	-	-	-
TOTAL EXPENDITURES	101,823	69,891	258,752	215,094	215,094	215,094
REVENUE OVER/(UNDER) EXPENDITURES	7,569	70,353	(77,520)	(69,094)	(69,094)	(69,094)
FUND BALANCE						
Beginning Balance - July 1	1,208,992	1,216,561	1,286,914	1,209,394	1,209,394	1,209,394
Revenue Over/(Under) Expenditures	7,569	70,353	(77,520)	(69,094)	(69,094)	(69,094)
Ending Balance - June 30	1,216,561	1,286,914	1,209,394	1,140,300	1,140,300	1,140,300
RESERVED FUND BALANCE*						
Capital Projects - Beginning Balance	626,230	561,469	522,010	520,510	520,510	520,510
CIP New Appropriations	-	(37,500)	-	-	-	-
CIP Appropriation Adjustments	-	-	-	-	-	-
Capital Projects - Ending Balance	561,469	522,010	520,510	520,510	520,510	520,510
AVAILABLE FUND BALANCE - JUNE 30	\$ 655,092	\$ 764,904	\$ 688,884	\$ 619,790	\$ 619,790	\$ 619,790

*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves.

See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

TRAFFIC SAFETY FUND - #201

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 23,414	\$ 23,414	\$ 23,414
512000	Social Security		1,491	1,491	1,491
512001	Medicare		349	349	349
512004	Health Insurance		2,058	2,058	2,058
512010	PERS		2,140	2,140	2,140
512013	EBAP		525	525	525
512021	Deferred Compensation Retirement Plan		117	117	117
521001	Consulting Services		100,000	100,000	100,000
521002	Other Contract Services		85,000	85,000	85,000
Totals			\$ 215,094	\$ 215,094	\$ 215,094

Lighting & Landscaping Maintenance District Fund

PURPOSE:

This Fund is used to account for the costs of providing street lighting and landscaping services to certain properties. The benefiting properties are assessed for a portion of the costs.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget			
				Department Requested	City Manager Recommended	City Council Approved	
REVENUES							
Taxes & Special Assessments	\$ 530,080	\$ 528,918	\$ 525,000	\$ 530,000	\$ 530,000	\$ 530,000	
Licenses & Permits	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Use of Money & Property	45	-	-	-	-	-	
Developer Fees	-	-	-	-	-	-	
Miscellaneous Revenues	-	-	-	-	-	-	
Other Financing Sources	772,502	660,000	660,000	660,000	660,000	660,000	
TOTAL REVENUES	1,302,627	1,188,918	1,185,000	1,190,000	1,190,000	1,190,000	
OPERATING EXPENDITURES							
Salaries & Wages	128,594	205,114	195,762	245,632	245,632	245,632	
Health Benefits	18,516	30,859	33,731	41,630	41,630	41,630	
Retirement Benefits	12,358	17,131	21,873	31,140	31,140	31,140	
Other Personnel Expenses	11,869	13,936	19,321	24,860	24,860	24,860	
Contractual Services	745,361	977,106	949,497	993,699	993,699	993,699	
Supplies & Services	-	1,134	1,384	1,384	1,384	1,384	
Repair & Maintenance	695	5,337	5,700	3,000	3,000	3,000	
Utilities	450,840	328,974	360,292	377,209	377,209	377,209	
Capital Expenditures (Non CIP)	-	-	-	-	-	-	
Debt Service	25,502	25,502	25,502	25,502	25,502	25,502	
Other Operating Expenses	-	-	-	-	-	-	
TOTAL OPERATING EXPENDITURES	1,393,735	1,605,093	1,613,062	1,744,056	1,744,056	1,744,056	
CIP PROJECT EXPENDITURES	-	-	-	-	-	-	
TOTAL EXPENDITURES	1,393,735	1,605,093	1,613,062	1,744,056	1,744,056	1,744,056	
REVENUE OVER/(UNDER) EXPENDITURES	(91,108)	(416,175)	(428,062)	(554,056)	(554,056)	(554,056)	
FUND BALANCE							
Beginning Balance - July 1	19,134	(71,974)	(488,149)	(916,211)	(916,211)	(916,211)	
Revenue Over/(Under) Expenditures	(91,108)	(416,175)	(428,062)	(554,056)	(554,056)	(554,056)	
Ending Balance - June 30	(71,974)	(488,149)	(916,211)	(1,470,267)	(1,470,267)	(1,470,267)	
RESERVED FUND BALANCE							
Lighting and Landscaping	-	-	-	-	-	-	
AVAILABLE FUND BALANCE - JUNE 30	\$ (71,974)	\$ (488,149)	\$ (916,211)	\$ (1,470,267)	\$ (1,470,267)	\$ (1,470,267)	

LIGHTING & LANDSCAPING MAINTENANCE DISTRICT FUND - #202

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 238,676	\$ 238,676	\$ 238,676
511006	Stipends		3,318	3,318	3,318
511007	Auto Allowance		2,138	2,138	2,138
511009	Bilingual Pay		1,500	1,500	1,500
512000	Social Security		15,147	15,147	15,147
512001	Medicare		3,758	3,758	3,758
512004	Health Insurance		41,630	41,630	41,630
512010	PERS		29,923	29,923	29,923
512013	EBAP		4,998	4,998	4,998
512015	RHS		957	957	957
512021	Deferred Compensation Retirement Plan		1,217	1,217	1,217
521001	Consulting Services		2,483	2,483	2,483
521006	Administrative Fees		1,500	1,500	1,500
LMD-A	Consulting Special Tax District Administration				
521012	Contract Maintenance Services		989,716	989,716	989,716
LMD-A	Discovery Hills- Landscape Maintenance	382,536			
LMD-A	Discovery Hills - Hardscape Maint & Repairs	2,000			
LMD-A	Discovery Hills - Engineered Wood Fiber	4,000			
LMD-A	Discovery Hills- Tree Trimming	5,000			
LMD-B	The Laurels - Engineered Wood Fiber	1,500			
LMD-B	Slope Restoration & Fuel Management	13,000			
LMD-B	The Laurels- Tree Trimming	5,000			
LMD-B	The Laurels- Landscape Maintenance	139,340			
LMD-C	Santa Fe Hills - Engineered Wood Fiber	2,500			
LMD-C	Santa Fe Hills - Tree Trimming	5,000			
LMD-C	Santa Fe Hills - Landscape Maintenance	185,844			
LMD-D	Twin Oaks Valley Ranch I- Landscape Maintenance	13,306			
LMD-D	Twin Oaks Valley Ranch I-Tree Trimming	5,000			
LMD-E	Summer Hill - Engineered Wood Fiber	3,000			
LMD-E	Summer Hill - Tree Trimming	5,000			
LMD-E	Summer Hill- Landscape Maintenance	23,655			
LMD-F	Mixed Median & Parkway Areas- Landscape Maintenance	164,821			
LMD-F	Mixed Median & Parkway Areas- Tree Trimming	5,000			
LMD-G	Discovery Meadows - Tree Trimming	2,500			
LMD-G	Discovery Meadows - Landscape Maintenance	21,714			
531009	Construction Materials		250	250	250
532001	Memberships & Subscriptions		1,134	1,134	1,134
LMD-B	The Laurels - Irrigation Controller Service	972			
LMD-F	Mixed Median & Parkway Areas - Irrigation Controller Service	162			
544004	Tree & Landscape		3,000	3,000	3,000
551000	Electric & Gas		27,471	27,471	27,471
LMD-A	Discovery hills	22,712			
LMD-B	The Laurels	1,082			
LMD-C	Santa fe hills	1,298			
LMD-D	Twin oaks valley ranch	216			
LMD-E	Summer Hill	324			
LMD-F	Mixed median & pkwy areas	1,839			
551001	Electric-Street Lighting		56,650	56,650	56,650

LIGHTING & LANDSCAPING MAINTENANCE DISTRICT FUND - #202

Expenditure Detail (continued)

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
552000	Water		293,088	293,088	293,088
	LMD-A	Discovery hills	16,223		
	LMD-B	The Laurels	75,705		
	LMD-C	Santa fe hills	113,558		
	LMD-D	Twin oaks valley ranch	37,853		
	LMD-E	Summer Hill	32,445		
	LMD-F	Mixed median & pkwy areas	17,304		
571002	Principal-Other		23,254	23,254	23,254
572002	Interest-Other		2,248	2,248	2,248
Totals			\$ 1,744,056	\$ 1,744,056	\$ 1,744,056



City Affordable Housing Fund

PURPOSE:

This Fund is used to account for inclusionary housing fees received from developers to provide affordable housing under City Ordinance, Chapter 20.129.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	(293,250)	288,477	630,079	100,000	100,000	100,000
Developer Fees	3,189,900	3,078,300	700,000	1,000,000	1,000,000	1,000,000
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	142,500	142,500	-	-	-	-
TOTAL REVENUES	3,039,150	3,509,277	1,330,079	1,100,000	1,100,000	1,100,000
OPERATING EXPENDITURES						
Salaries & Wages	-	-	-	-	-	-
Health Benefits	-	-	-	-	-	-
Retirement Benefits	-	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-	-
Contractual Services	2,064	-	3,500	3,500	3,500	3,500
Supplies & Services	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	3,775,298	4,989,279	3,330,000	1,500,000	1,500,000	1,500,000
TOTAL OPERATING EXPENDITURES	3,777,362	4,989,279	3,333,500	1,503,500	1,503,500	1,503,500
CIP PROJECT EXPENDITURES						
	-	-	-	-	-	-
TOTAL EXPENDITURES	3,777,362	4,989,279	3,333,500	1,503,500	1,503,500	1,503,500
REVENUE OVER/(UNDER) EXPENDITURES	(738,212)	(1,480,002)	(2,003,421)	(403,500)	(403,500)	(403,500)
FUND BALANCE						
Beginning Balance - July 1	17,226,580	16,488,368	15,008,366	13,004,945	13,004,945	13,004,945
Revenue Over/(Under) Expenditures	(738,212)	(1,480,002)	(2,003,421)	(403,500)	(403,500)	(403,500)
Ending Balance - June 30	16,488,368	15,008,366	13,004,945	12,601,445	12,601,445	12,601,445
RESERVED FUND BALANCE*						
Capital Projects - Beginning Balance	30,000	30,000	30,000	30,000	30,000	30,000
CIP New Appropriations	-	-	-	-	-	-
CIP Appropriation Adjustments	-	-	-	-	-	-
Capital Projects - Ending Balance	30,000	30,000	30,000	30,000	30,000	30,000
AVAILABLE FUND BALANCE - JUNE 30	\$ 16,458,368	\$ 14,978,366	\$ 12,974,945	\$ 12,571,445	\$ 12,571,445	\$ 12,571,445

*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves.
See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

CITY AFFORDABLE HOUSING FUND - #203

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
521001	Consulting Services		\$ 3,500	\$ 3,500	\$ 3,500
581017	Developer Loan Mariposa II Phase II		1,500,000	1,500,000	1,500,000
Totals			\$ 1,503,500	\$ 1,503,500	\$ 1,503,500



CFD 98-02 Lighting and Landscaping Fund

PURPOSE:

This Fund is used to account for the costs of providing street lighting, traffic signals, and landscape services including parks, medians, parkways and trails, to certain properties. Properties within CFD 98-02 are assessed for a portion of the annual costs and legally required operating and capital replacement reserves.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget			
				Department Requested	City Manager Recommended	City Council Approved	
REVENUES							
Taxes & Special Assessments	\$ 8,190,225	\$ 8,813,555	\$ 9,168,000	\$ 9,478,000	\$ 9,478,000	\$ 9,478,000	
Licenses & Permits	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	
Charges for Services	-	25	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Use of Money & Property	(399,307)	252,250	858,820	300,000	300,000	300,000	
Developer Fees	-	-	-	-	-	-	
Miscellaneous Revenues	-	140	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	
TOTAL REVENUES	7,790,918	9,065,970	10,026,820	9,778,000	9,778,000	9,778,000	
OPERATING EXPENDITURES							
Salaries & Wages	1,158,298	1,491,784	1,597,697	1,576,710	1,576,710	1,576,710	
Health Benefits	200,768	260,935	302,257	324,231	324,231	324,231	
Retirement Benefits	108,061	124,037	181,671	200,752	200,752	200,752	
Other Personnel Expenses	105,632	99,012	160,835	164,185	164,185	164,185	
Contractual Services	2,235,038	3,023,908	3,433,239	3,925,469	3,925,469	3,925,469	
Supplies & Services	70,652	86,580	101,916	148,913	148,913	148,913	
Repair & Maintenance	396,808	192,576	415,546	416,653	416,653	416,653	
Utilities	1,838,269	1,467,095	1,617,180	1,713,844	1,713,844	1,713,844	
Capital Expenditures (Non CIP)	-	-	-	-	-	-	
Debt Service	71,465	71,464	71,465	71,465	71,465	71,465	
Other Operating Expenses	720,708	751,890	958,800	958,800	958,800	958,800	
TOTAL OPERATING EXPENDITURES	6,905,699	7,569,281	8,840,606	9,501,022	9,501,022	9,501,022	
CIP PROJECT EXPENDITURES							
	-	-	-	-	-	-	
TOTAL EXPENDITURES	6,905,699	7,569,281	8,840,606	9,501,022	9,501,022	9,501,022	
REVENUE OVER/(UNDER) EXPENDITURES	885,219	1,496,689	1,186,214	276,978	276,978	276,978	
FUND BALANCE							
Beginning Balance - July 1	16,784,147	17,669,366	19,166,055	20,352,269	20,352,269	20,352,269	
Revenue Over/(Under) Expenditures	885,219	1,496,689	1,186,214	276,978	276,978	276,978	
Ending Balance - June 30	17,669,366	19,166,055	20,352,269	20,629,247	20,629,247	20,629,247	
RESERVED FUND BALANCE*							
Capital Projects - Beginning Balance	2,156	2,156	-	-	-	-	
CIP New Appropriations	-	-	-	-	-	-	
CIP Appropriation Adjustments	-	-	-	-	-	-	
Capital Projects - Ending Balance	2,156	2,156	-	-	-	-	
AVAILABLE FUND BALANCE - JUNE 30	\$ 17,667,210	\$ 19,163,899	\$ 20,352,269	\$ 20,629,247	\$ 20,629,247	\$ 20,629,247	

*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves. See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

CFD 98-02 LIGHTING AND LANDSCAPING FUND - #205

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 BUDGET		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 1,536,317	\$ 1,536,317	\$ 1,536,317
511002	Holiday Pay		425	425	425
511006	Stipends		19,698	19,698	19,698
511007	Auto Allowance		5,156	5,156	5,156
511008	Uniform Allowance		2,496	2,496	2,496
511009	Bilingual Pay		12,618	12,618	12,618
512000	Social Security		100,146	100,146	100,146
512001	Medicare		24,224	24,224	24,224
512004	Health Insurance		324,231	324,231	324,231
512010	PERS		191,213	191,213	191,213
512011	PERS-Fire		1,739	1,739	1,739
512013	EBAP		36,645	36,645	36,645
512015	RHS		3,084	3,084	3,084
512016	RHS-Fire		86	86	86
512021	Deferred Compensation Retirement Plan		7,800	7,800	7,800
521001	Consulting Services		16,992	16,992	16,992
	F-01 Rose Ranch	103			
	F-02 Bel Esprit	52			
	F-03 Rancho Vera Cruz	72			
	F-04 Santa fe hills	144			
	F-06 Twin Oaks valley ranch	82			
	F-08 Tesoro	134			
	F-09 San Elijo hills	1,277			
	F-10 Buena Vida	134			
	F-11 Rancho Dorado	103			
	F-12 Twin Oaks Estates	103			
	F-13 Dove Glen	103			
	F-14 Cedar Hills	103			
	F-15 Park Lane	103			
	F-16 Willow Creek	72			
	F-17 Chapman trail	103			
	F-20 KRC Rock	62			
	F-21 Richland Estates	103			
	F-22 Olive Hills	103			
	F-23 University commons	155			
	F-24 Rancho Coronado	155			
	F-25 Glen park	103			
	F-26 Loma Alta	103			
	F-27 Pinehurst	103			
	F-28 Rosemont Estates	165			
	F-29 Walnut hills	155			
	F-30 Chesapeake	124			
	F-32 Vallecitos Ridge	124			
	F-33 Rosemont Village	175			
	F-34 Joy Court	144			
	F-35 Carriage walk	134			
	F-36 Crescent court	206			
	F-38 Venzano	206			
	F-39 Rancho Santalina	206			
	F-41 Grand plaza	103			
	F-44 Windy point	309			
	F-45 Arbor ranch	206			
	F-47 Autumn terrace	103			
	F-48 Sierra madre academy	196			
	F-49 CVS Las Posas	185			

CFD 98-02 LIGHTING AND LANDSCAPING FUND - #205

Expenditure Detail (continued)

Account Number/Name			FY 2024-25 BUDGET		
			FY 2024-25 Budget Detail	Department Requested	City Manager Recommended
	F-51	Campus Pointe	134		
	F-52	Westlake Village	155		
	F-53	Armorlite corridor	309		
	F-55	Rancho Tesoro	103		
	Z-B	Traffic signals	2,575		
	Z-C	Median/pkwy landscaping	4,000		
	Z-D	Citywide parks	3,100		
	Z-E	Citywide trails	300		
521006	Administrative Fees			20,000	20,000
521012	Contract Maintenance Services			3,888,477	3,888,477
	F-01	Rose Ranch	13,398		
	F-01	Rose Ranch - Tree Trimming	3,500		
	F-02	Bel Esprit	5,082		
	F-02	Bel Esprit - Weed Abatement	28,000		
	F-03	Rancho Vera Cruz	49,203		
	F-03	Rancho Vera Cruz - Weed Abatement	8,000		
	F-04	Santa Fe Hills	128,354		
	F-04	Santa Fe Hills - Tree Trimming	7,500		
	F-04	Santa Fe Hills - Weed Abatement	18,000		
	F-05	Ashbrook - Weed Abatement	5,500		
	F-06	Twin Oaks Valley Ranch	99,792		
	F-06	Twin Oaks Valley Ranch - Tree Trimming	12,500		
	F-08	Tesoro	106,029		
	F-08	Tesoro - Tree Trimming	5,000		
	F-09	Ball Fields: Field Maintenance	2,323		
	F-10	Buena Vida	20,790		
	F-10	Buena Vida - Tree Trimming	2,500		
	F-11	Rancho Dorado	91,394		
	F-11	Rancho Dorado - Tree Trimming	5,000		
	F-12	Twin Oaks Estates	12,936		
	F-12	Twin Oaks Estates - Tree Trimming	5,000		
	F-13	Dove Glen	11,088		
	F-14	Cedar Hills	30,113		
	F-14	Cedar Hills - Weed Abatement	1,500		
	F-15	Park Lane	19,866		
	F-15	Park Lane - Tree Trimming	10,000		
	F-15	Park Lane - Weed Abatement	350		
	F-17	Chapman Trail	7,392		
	F-19	Stone Canyon	693		
	F-20	KRC Rock	1,617		
	F-21	Richland Estates	41,580		
	F-21	Richland Estates - Tree Trimming	5,000		
	F-22	Olive Hills	69,762		
	F-22	Olive Hills - Tree Trimming	3,800		
	F-23	University Commons	256,693		
	F-23	University Commons - Tree Trimming	12,500		
	F-24	Rancho Coronado	25,641		
	F-24	Rancho Coronado - Tree Trimming	7,500		
	F-25	Glen Park	13,398		
	F-25	Glen Park - Tree Trimming	8,800		
	F-26	Loma Alta	53,592		
	F-26	Loma Alta - Weed Abatement	22,500		
	F-27	Pinehurst	27,720		
	F-28	Rosemont Estates	24,486		
	F-28	Rosemont Estates - Tree Trimming	2,500		

CFD 98-02 LIGHTING AND LANDSCAPING FUND - #205

Expenditure Detail (continued)

Account Number/Name	FY 2024-25 Budget Detail	FY 2024-25 BUDGET		
		Department Requested	City Manager Recommended	City Council Approved
F-29	Walnut Hills			88,935
F-29	Walnut Hills - Tree Trimming			8,800
F-30	Chesapeake			12,012
F-30	Chesapeake - Tree Trimming			2,500
F-32	Vallecitos Ridge			14,207
F-32	Vallecitos Ridge - Tree Trimming			2,500
F-33	Rosemont Village			16,632
F-33	Rosemont Village - Tree Trimming			2,500
F-34	Joy Court			28,644
F-35	Carriage Walk			16,632
F-35	Carriage Walk - Tree Trimming			2,500
F-36	Crescent Court			19,866
F-36	Crescent Court - Tree Trimming			5,000
F-38	Venzano			26,103
F-39	Rancho Santalina			85,932
F-40	Starling At Rock Springs			3,234
F-41	Grand Plaza			12,012
F-42	Twin Oaks Town Center			5,082
F-44	Windy Point			11,550
F-45	Arbor Ranch			83,160
F-45	Arbor Ranch - Tree Trimming			5,000
F-46	Nordahl Medical Center			1,848
F-47	Autumn Terrace			14,322
F-47	Autumn Terrace - Tree Trimming			2,500
F-48	Sierra Madre Academy			5,544
F-49	CVS Las Posas			9,702
F-51	Campus Pointe			4,158
F-52	Westlake Village			12,474
F-53	Palomar Station			42,042
F-53	Palomar Station - Tree Trimming			6,300
F-55	Rancho Tesoro			90,470
F-55	Rancho Tesoro - Tree Trimming			15,000
F-56	Corner at Two Oaks			7,161
F-56	Corner at Two Oaks - Tree Trimming			5,000
Z-A	As Needed Streetlight Maintenance			22,677
Z-A	Streetlight Knock Down Repair			50,000
Z-A	Streetlights Recycling Services			500
Z-B	Linda Vista/ Poinsettia & La Mirada Traffic Signal MOU			500
Z-B	One-time project: Traffic Signal Blank Out Sign			
Z-B	Replacements			125,000
Z-B	Traffic Signal Detection Maint.			29,000
Z-B	Traffic Signal Maintenance			317,750
Z-B	Traffic Signal Monitor Replacement			50,600
Z-B	Traffic Signal Recycling Services			5,000
Z-C	Citywide Median & Parkway Maintenance			846,742
Z-C	Citywide Median Tree Trimming			126,000
Z-D	Ball Fields: Lighting			2,745
Z-D	Ball Fields: Transition Project			4,182
Z-D	Caretaker Residence Maintenance (Facilities)			1,625
Z-D	Custodial Service: Parks			78,586
Z-D	Electrical: Maintenance & Repairs			11,250
Z-D	Irrigation: Backflow Maintenance			7,962
Z-D	Irrigation: Well Maintenance			13,750
Z-D	Landscape Maintenance			115,246
Z-D	Landscape: Woodland Park Pond Maintenance			3,750

CFD 98-02 LIGHTING AND LANDSCAPING FUND - #205

Expenditure Detail (continued)

Account Number/Name			FY 2024-25 Budget Detail	FY 2024-25 BUDGET		
				Department Requested	City Manager Recommended	City Council Approved
	Z-D	Paint & Coating Maintenance	375			
	Z-D	Pest Control Services (Facilities)	1,250			
	Z-D	Pest Management Services	2,375			
	Z-D	Playgrounds: Engineered Wood Fiber	14,375			
	Z-D	Playgrounds: Maintenance & Repairs	1,488			
	Z-D	Plumbing Repairs, as needed (Facilities)	6,250			
	Z-D	Pool Maintenance (Facilities)	12,500			
	Z-D	Portable Toilet Service	6,250			
	Z-D	Portable Toilets (Facilities)	2,000			
	Z-D	Sportsfield & Arena Maintenance	1,250			
	Z-D	Tree Trimming & Maintenance	5,000			
	Z-E	Hardscape: Trail Asphalt Maintenance & Repairs	2,500			
	Z-E	Landscape: Trail Maintenance	62,785			
531004		Janitorial Services		77,658	77,658	77,658
531008		Fertilizers/Herbicides		43,587	43,587	43,587
	Z-D	Citywide Mulch	3,866			
	Z-D	Citywide Palm Fertilizer	663			
	Z-D	Citywide Park Herbicides and insecticides	14,494			
	Z-D	Citywide Park Turf Fertilizer	23,750			
	Z-D	Woodland Park Pond Materials	814			
531009		Construction Materials		12,581	12,581	12,581
	Z-D	BMP Materials - All Other Parks	3,125			
	Z-D	BMP Materials - Bradley Park	1,331			
	Z-D	Citywide Park Dog Waste Supplies	1,250			
	Z-D	Materials for Top Dressing	3,125			
	Z-E	BMP Materials - Citywide Trails	2,500			
	Z-E	Citywide Trail Dog Waste Supplies	1,250			
531010		Small Tools		4,391	4,391	4,391
	Z-B	Traffic signals	4,000			
	Z-D	Citywide parks	391			
532001		Memberships & Subscriptions		10,052	10,052	10,052
	F-11	Rancho Dorado - Irrigation Controller Service	486			
	F-14	Cedar Hills - Irrigation Controller Service	203			
	F-22	Olive Hills - Irrigation Controller Service	527			
	F-23	University Commons - Irrigation Controller Service	1,013			
	F-25	Glen Park - Irrigation Controller Service	324			
	F-26	Loma Alta - Irrigation Controller Service	162			
	F-27	Pinehurst - Irrigation Controller Service	324			
	F-29	Walnut Hills - Irrigation Controller Service	648			
	F-32	Vallecitos Ridge - Irrigation Controller Service	324			
	F-35	Carriage Walk - Irrigation Controller Service	162			
	F-39	Rancho Santalina - Irrigation Controller Service	405			
	F-53	Palomar Station - Irrigation Controller Service	365			
	F-54	University District - Irrigation Controller Service	162			
	F-55	Rancho Tesoro - Irrigation Controller Service	486			
	F-56	Corner at Two Oaks - Irrigation Controller Service	486			
	Z-C	Median & Parkways: Irrigation Controller Service	3,888			
	Z-D	Citywide Parks: Irrigation Controller Service	87			
532010		Equipment Rental		644	644	644
541000		Building Repair & Maintenance		6,045	6,045	6,045
	Z-D	Citywide Drinking Fountain Replacement	1,000			
	Z-D	Citywide Park Fence repair	2,545			
	Z-D	Citywide Park Site furniture	1,250			
	Z-D	Citywide Playground Replacement Materials	1,250			
541006		Pool Repair & Maintenance		1,482	1,482	1,482

CFD 98-02 LIGHTING AND LANDSCAPING FUND - #205

Expenditure Detail (continued)

Account Number/Name			FY 2024-25 Budget Detail	FY 2024-25 BUDGET		
				Department Requested	City Manager Recommended	City Council Approved
	Z-D	Pool Repair and Maintenance Materials (Facilities)	1,482			
544000		Sign Maintenance		886	886	886
	Z-D	Parks Sign Maintenance	500			
	Z-E	Citywide Trails	386			
544001		Traffic Signal Maintenance		371,525	371,525	371,525
	Z-B	Materials and Supplies	31,525			
	Z-B	Traffic Signal Batteries	145,000			
	Z-B	Traffic Signal Knockdown Cabinet Replacements	80,000			
	Z-B	Traffic Signal Labeling Materials	3,000			
	Z-B	Utility Power Supply Replacements	112,000			
544002		Street Lighting		25,000	25,000	25,000
	Z-A	Street Lighting (Materials and Supplies)	25,000			
544004		Tree & Landscape		9,215	9,215	9,215
	Z-D	Trees & Shrubs	9,215			
544005		Irrigation Systems		2,500	2,500	2,500
	Z-D	Citywide Park Maintenance supplies				
551000		Electric & Gas		147,290	147,290	147,290
551001		Electric-Street Lighting		160,604	160,604	160,604
	F-47	Autumn terrace	1,854			
	Z-A	Street lighting	158,750			
551002		Electric-Traffic Signals		132,870	132,870	132,870
552000		Water		1,273,080	1,273,080	1,273,080
571002		Principal-Other		65,166	65,166	65,166
572002		Interest-Other		6,299	6,299	6,299
582000		Operating Transfers Out		958,800	958,800	958,800
Totals				\$ 9,501,022	\$ 9,501,022	\$ 9,501,022

Senior Nutrition Grant Fund

PURPOSE:

This Fund is used to account for Federal grant revenues received through the County of San Diego for the operation of the Senior Nutrition meals program.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	64,968	100,781	113,208	114,061	114,061	114,061
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	21,839	26,651	26,424	26,500	26,500	26,500
Other Financing Sources	183,000	171,000	171,000	171,000	171,000	171,000
TOTAL REVENUES	269,807	298,432	310,632	311,561	311,561	311,561
OPERATING EXPENDITURES						
Salaries & Wages	157,138	154,618	164,986	186,245	186,245	186,245
Health Benefits	26,467	26,980	30,028	31,917	31,917	31,917
Retirement Benefits	13,086	11,929	14,055	14,809	14,809	14,809
Other Personnel Expenses	11,580	8,674	12,653	14,438	14,438	14,438
Contractual Services	63,257	70,323	51,000	65,000	65,000	65,000
Supplies & Services	67,772	83,655	85,176	113,490	113,490	113,490
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	339,300	356,179	357,898	425,899	425,899	425,899
REVENUE OVER/(UNDER) EXPENDITURES	(69,493)	(57,747)	(47,266)	(114,338)	(114,338)	(114,338)
FUND BALANCE						
Beginning Balance - July 1	(14,383)	(83,876)	(141,623)	(188,889)	(188,889)	(188,889)
Revenue Over/(Under) Expenditures	(69,493)	(57,747)	(47,266)	(114,338)	(114,338)	(114,338)
Ending Balance - June 30	(83,876)	(141,623)	(188,889)	(303,227)	(303,227)	(303,227)
RESERVED FUND BALANCE						
Senior Nutrition Grant Program	-	-	-	-	-	-
AVAILABLE BALANCE - JUNE 30	\$ (83,876)	\$ (141,623)	\$ (188,889)	\$ (303,227)	\$ (303,227)	\$ (303,227)

SENIOR NUTRITION GRANT FUND - #206

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 116,675	\$ 116,675	\$ 116,675
511006	Stipends		1,570	1,570	1,570
511009	Bilingual Pay		1,260	1,260	1,260
511100	Salary & Wages (Part-Time)		66,740	66,740	66,740
512000	Social Security		7,662	7,662	7,662
512001	Medicare		2,760	2,760	2,760
512004	Health Insurance		31,917	31,917	31,917
512010	PERS		12,943	12,943	12,943
512012	PARS		1,268	1,268	1,268
512013	EBAP		3,360	3,360	3,360
512015	RHS		656	656	656
512021	Deferred Compensation Retirement Plan		598	598	598
521002	Other Contract Services		65,000	65,000	65,000
55059	Senior transportation	65,000			
531016	Program Supplies		15,750	15,750	15,750
55060	Nutrition program raw food	15,750			
532012	Nutrition Meals		97,740	97,740	97,740
Totals			\$ 425,899	\$ 425,899	\$ 425,899



Community Development Block Grant (CDBG) Fund

PURPOSE:

This Fund is used to account for transactions relating to the Community Development Block Grant Program provided by the Federal Government. Funds are mostly utilized for capital improvement projects, fair housing services, and non-profit coordination benefiting low and moderate income areas within the City.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,656,257	761,196	1,562,160	710,208	710,208	710,208
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	1,656,257	761,196	1,562,160	710,208	710,208	710,208
OPERATING EXPENDITURES						
Salaries & Wages	85,026	96,767	69,979	128,325	128,325	128,325
Health Benefits	9,622	14,787	20,000	40,244	40,244	40,244
Retirement Benefits	6,208	7,363	7,618	12,158	12,158	12,158
Other Personnel Expenses	4,996	5,378	6,360	12,006	12,006	12,006
Contractual Services	125,665	136,556	141,531	141,531	141,531	141,531
Supplies & Services	208	80	1,500	1,500	1,500	1,500
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	390,530	156,224	90,500	-	-	-
TOTAL OPERATING EXPENDITURES	622,255	417,155	337,488	335,764	335,764	335,764
CIP PROJECT EXPENDITURES	994,782	344,173	-	-	-	-
TOTAL EXPENDITURES	1,617,037	761,328	337,488	335,764	335,764	335,764
REVENUE OVER/(UNDER) EXPENDITURES	39,220	(132)	1,224,672	374,444	374,444	374,444
FUND BALANCE						
Beginning Balance - July 1	483,078	522,298	522,166	1,746,838	1,746,838	1,746,838
Revenue Over/(Under) Expenditures	39,220	(132)	1,224,672	374,444	374,444	374,444
Ending Balance - June 30	522,298	522,166	1,746,838	2,121,282	2,121,282	2,121,282
RESERVED FUND BALANCE*						
Capital Projects - Beginning Balance	1,749,931	1,284,060	1,553,918	2,071,068	2,071,068	2,071,068
CIP New Appropriations	528,911	614,031	517,150	100,000	100,000	100,000
CIP Appropriation Adjustments	-	-	-	-	-	-
Capital Projects - Ending Balance	1,284,060	1,553,918	2,071,068	2,171,068	2,171,068	2,171,068
AVAILABLE FUND BALANCE - JUNE 30	\$ (761,762)	\$ (1,031,752)	\$ (324,230)	\$ (49,786)	\$ (49,786)	\$ (49,786)

*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves.

See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND - #207

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 124,086	\$ 124,086	\$ 124,086
511006	Stipends		518	518	518
511007	Auto Allowance		238	238	238
511009	Bilingual Pay		90	90	90
511100	Salary & Wages (Part-Time)		3,393	3,393	3,393
512000	Social Security		7,633	7,633	7,633
512001	Medicare		1,905	1,905	1,905
512004	Health Insurance		40,244	40,244	40,244
512010	PERS		11,471	11,471	11,471
512012	PARS		64	64	64
512013	EBAP		2,468	2,468	2,468
512021	Deferred Compensation Retirement Plan		623	623	623
521001	Consulting Services		141,531	141,531	141,531
	Other Public Services	5,000			
	Non-Profit Coordination	106,531			
	Fair Housing Services/Testing/Outreach	30,000			
532002	Legal & Other Advertising		1,500	1,500	1,500
	Public Hearing Notices				
Totals			\$ 335,764	\$ 335,764	\$ 335,764



Center Drive Maintenance District Fund

PURPOSE:

This Fund is used to account for the costs of providing street maintenance services to certain properties. The benefiting properties are assessed for a portion of the costs.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget			
				Department Requested	City Manager Recommended	City Council Approved	
REVENUES							
Taxes & Special Assessments	\$ 26,104	\$ 24,434	\$ 24,000	\$ 25,000	\$ 25,000	\$ 25,000	
Licenses & Permits	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Use of Money & Property	(2,969)	1,915	6,448	2,000	2,000	2,000	
Developer Fees	-	-	-	-	-	-	
Miscellaneous Revenues	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	
TOTAL REVENUES	23,135	26,349	30,448	27,000	27,000	27,000	
OPERATING EXPENDITURES							
Salaries & Wages	-	-	-	-	-	-	
Health Benefits	-	-	-	-	-	-	
Retirement Benefits	-	-	-	-	-	-	
Other Personnel Expenses	-	-	-	-	-	-	
Contractual Services	2,661	5,842	24,450	24,450	24,450	24,450	
Supplies & Services	-	-	500	500	500	500	
Repair & Maintenance	-	-	-	-	-	-	
Utilities	1,130	1,098	1,070	1,070	1,070	1,070	
Capital Expenditures (Non CIP)	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Other Operating Expenses	-	-	-	-	-	-	
TOTAL OPERATING EXPENDITURES	3,791	6,940	26,020	26,020	26,020	26,020	
CIP PROJECT EXPENDITURES	-	-	-	-	-	-	
TOTAL EXPENDITURES	3,791	6,940	26,020	26,020	26,020	26,020	
REVENUE OVER/(UNDER) EXPENDITURES	19,344	19,409	4,428	980	980	980	
FUND BALANCE							
Beginning Balance - July 1	117,805	137,149	156,558	160,986	160,986	160,986	
Revenue Over/(Under) Expenditures	19,344	19,409	4,428	980	980	980	
Ending Balance - June 30	137,149	156,558	160,986	161,966	161,966	161,966	
RESERVED FUND BALANCE							
Street Maintenance	-	-	-	-	-	-	
AVAILABLE FUND BALANCE - JUNE 30	\$ 137,149	\$ 156,558	\$ 160,986	\$ 161,966	\$ 161,966	\$ 161,966	

CENTER DR MAINTENANCE DISTRICT FUND - #211

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
521006	Administrative Fees				
	Consulting special tax district administration	2,500	\$ 2,500	\$ 2,500	\$ 2,500
521012	Contract Maintenance Services		21,950	21,950	21,950
	VTC-A Street maintenance Center dr (Nordahl to ave ric)	7,000			
	VTC-B Street maintenance Center dr (Ave ric to pub term)	5,000			
	VTC-C Nordahl/Center dr.	2,750			
	VTC-D Nordahl/Montiel	1,900			
	VTC-E Center drive/Ave Ricardo	5,300			
531009	Construction Materials		500	500	500
551002	Electric-Traffic Signals		1,070	1,070	1,070
	VTC-C Nordahl/Center dr.	290			
	VTC-D Nordahl/Montiel	80			
	VTC-E Center drive/Ave Ricardo	700			
Totals			\$ 26,020	\$ 26,020	\$ 26,020

CalHOME Grant Fund

PURPOSE:

This Grant Fund is used to account for transactions related to the CalHOME Grant provided by the State of California. The grant is used to help fund the San Marcos Mortgage Assistance Program.

Budget Summary

Budget Category	FY 2021-22		FY 2022-23		FY 2023-24		FY 2024-25 Budget			
	Actual		Actual		Projected		Department Requested	City Manager Recommended	City Council Approved	
REVENUES										
Taxes & Special Assessments	\$	-	\$	-	\$	-	\$	-	\$	-
Licenses & Permits		-		-		-		-		-
Intergovernmental		-		-		-		-		-
Charges for Services		-		-		-		-		-
Fines & Forfeitures		-		-		-		-		-
Use of Money & Property		34,434		-		13,000		13,000		13,000
Developer Fees		-		-		-		-		-
Miscellaneous Revenues		163,578		-		100,000		100,000		100,000
Other Financing Sources		-		-		-		-		-
TOTAL REVENUES		198,012		-		113,000		113,000		113,000
OPERATING EXPENDITURES										
Salaries & Wages		-		-		-		-		-
Health Benefits		-		-		-		-		-
Retirement Benefits		-		-		-		-		-
Other Personnel Expenses		-		-		-		-		-
Contractual Services		-		-		-		-		-
Supplies & Services		-		-		-		-		-
Repair & Maintenance		-		-		-		-		-
Utilities		-		-		-		-		-
Capital Expenditures (Non CIP)		-		-		-		-		-
Debt Service		-		-		-		-		-
Other Operating Expenses		-		-		200,000		200,000		200,000
TOTAL OPERATING EXPENDITURES		-		-		200,000		200,000		200,000
REVENUE OVER/(UNDER) EXPENDITURES										
		198,012		-		(87,000)		(87,000)		(87,000)
FUND BALANCE										
Beginning Balance - July 1, restated		145,709		343,721		343,721		256,721		256,721
Revenue Over/(Under) Expenditures		198,012		-		(87,000)		(87,000)		(87,000)
Ending Balance - June 30		343,721		343,721		256,721		169,721		169,721
AVAILABLE FUND BALANCE - JUNE 30										
	\$	343,721	\$	343,721	\$	256,721	\$	169,721	\$	169,721

CALHOME GRANT FUND - #214

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
581016	Affordable Housing Loan		\$ 200,000	\$ 200,000	\$ 200,000
Totals			\$ 200,000	\$ 200,000	\$ 200,000



CFD 2011-01 Congestion Management Fund

PURPOSE:

This Fund is used to account for the future costs of providing intra City public transportation services, facilities, and equipment. Properties within CFD 2011-01 are assessed for a portion of the costs.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget			
				Department Requested	City Manager Recommended	City Council Approved	
REVENUES							
Taxes & Special Assessments	\$ 745,326	\$ 921,343	\$ 931,000	\$ 962,000	\$ 962,000	\$ 962,000	
Licenses & Permits	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Use of Money & Property	(76,681)	56,008	166,271	61,000	61,000	61,000	
Developer Fees	-	2,554	3,000	3,000	3,000	3,000	
Miscellaneous Revenues	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	
TOTAL REVENUES	668,645	979,905	1,100,271	1,026,000	1,026,000	1,026,000	
OPERATING EXPENDITURES							
Salaries & Wages	-	-	-	-	-	-	
Health Benefits	-	-	-	-	-	-	
Retirement Benefits	-	-	-	-	-	-	
Other Personnel Expenses	-	-	-	-	-	-	
Contractual Services	1,783	2,305	4,000	4,000	4,000	4,000	
Supplies & Services	-	-	-	-	-	-	
Repair & Maintenance	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	
Capital Expenditures (Non CIP)	-	-	-	-	-	-	
Debt Service	-	106,784	-	-	-	-	
Other Operating Expenses	-	5,458,856	-	-	-	-	
TOTAL OPERATING EXPENDITURES	1,783	5,567,945	4,000	4,000	4,000	4,000	
CIP PROJECT EXPENDITURES							
	-	-	-	-	-	-	
TOTAL EXPENDITURES	1,783	5,567,945	4,000	4,000	4,000	4,000	
REVENUE OVER/(UNDER) EXPENDITURES	666,862	(4,588,040)	1,096,271	1,022,000	1,022,000	1,022,000	
FUND BALANCE							
Beginning Balance - July 1	3,054,258	3,721,120	(866,920)	229,351	229,351	229,351	
Revenue Over/(Under) Expenditures	666,862	(4,588,040)	1,096,271	1,022,000	1,022,000	1,022,000	
Ending Balance - June 30	3,721,120	(866,920)	229,351	1,251,351	1,251,351	1,251,351	
AVAILABLE FUND BALANCE - JUNE 30	\$ 3,721,120	\$ (866,920)	\$ 229,351	\$ 1,251,351	\$ 1,251,351	\$ 1,251,351	

CFD 2011-01 #215

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
521006	Administrative Fees		\$ 4,000	\$ 4,000	\$ 4,000
	Consulting special tax district administration				
Totals			\$ 4,000	\$ 4,000	\$ 4,000

Public, Educational, and Governmental (PEG) Fund

PURPOSE:

The Public, Educational and Governmental (PEG) Fund accounts for revenue received from local cable operators in San Marcos. PEG payments are calculated as 1 percent of gross receipts received by cable operators and may be used for capital equipment purchases that support airing public meetings on the City's PEG channel.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	168,945	185,691	130,000	180,000	180,000	180,000
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	(31,576)	23,487	64,582	26,000	26,000	26,000
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	137,369	209,178	194,582	206,000	206,000	206,000
OPERATING EXPENDITURES						
Salaries & Wages	-	-	-	-	-	-
Health Benefits	-	-	-	-	-	-
Retirement Benefits	-	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-	-
Contractual Services	23,241	5,264	19,085	125,000	125,000	125,000
Supplies & Services	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	23,241	5,264	19,085	125,000	125,000	125,000
CIP PROJECT EXPENDITURES	115,137	79,914	-	-	-	-
TOTAL EXPENDITURES	138,378	85,178	19,085	125,000	125,000	125,000
REVENUE OVER/(UNDER) EXPENDITURES	(1,009)	124,000	175,497	81,000	81,000	81,000
FUND BALANCE						
Beginning Balance - July 1	1,500,744	1,499,735	1,623,735	1,799,232	1,799,232	1,799,232
Revenue Over/(Under) Expenditures	(1,009)	124,000	175,497	81,000	81,000	81,000
Ending Balance - June 30	1,499,735	1,623,735	1,799,232	1,880,232	1,880,232	1,880,232
RESERVED FUND BALANCE*						
Capital Projects - Beginning Balance	783,410	668,273	588,359	588,359	588,359	588,359
CIP New Appropriations	-	-	-	-	-	-
CIP Appropriation Adjustments	-	-	-	-	-	-
Capital Projects - Ending Balance	668,273	588,359	588,359	588,359	588,359	588,359
AVAILABLE FUND BALANCE - JUNE 30	\$ 831,462	\$ 1,035,376	\$ 1,210,873	\$ 1,291,873	\$ 1,291,873	\$ 1,291,873

*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves.

See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

PUBLIC, EDUCATIONAL, AND GOVERNMENTAL (PEG) FUND - #216

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
521002	Other Contract Services		\$ 125,000	\$ 125,000	\$ 125,000
Totals			\$ 125,000	\$ 125,000	\$ 125,000

Art in Public Places Fund

PURPOSE:

Established as a provision in the Heart of the City specific plan, a public art in-lieu fee was created to assist in promoting art and cultural initiatives that enrich the artistic and educational climate of San Marcos. Beginning in FY 2009-10 and each year thereafter, the City of San Marcos will make available funding to eligible organizations for the purposes of implementing artistic and cultural events and/or activities that generally benefit the San Marcos community. The San Marcos City Council designated the San Marcos Community Foundation to implement the art and cultural grant program.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	(20,737)	15,469	42,997	18,000	18,000	18,000
Developer Fees	57,526	38,971	-	50,000	50,000	50,000
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	36,789	54,440	42,997	68,000	68,000	68,000
OPERATING EXPENDITURES						
Salaries & Wages	-	-	-	-	-	-
Health Benefits	-	-	-	-	-	-
Retirement Benefits	-	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Supplies & Services	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	54,815	50,000	30,000	185,000	185,000	185,000
Debt Service	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	54,815	50,000	30,000	185,000	185,000	185,000
REVENUE OVER/(UNDER) EXPENDITURES	(18,026)	4,440	12,997	(117,000)	(117,000)	(117,000)
FUND BALANCE						
Beginning Balance - July 1	984,359	966,333	970,773	983,770	983,770	983,770
Revenue Over/(Under) Expenditures	(18,026)	4,440	12,997	(117,000)	(117,000)	(117,000)
Ending Balance - June 30	966,333	970,773	983,770	866,770	866,770	866,770
AVAILABLE FUND BALANCE - JUNE 30	\$ 966,333	\$ 970,773	\$ 983,770	\$ 866,770	\$ 866,770	\$ 866,770

ART IN PUBLIC PLACES FUND - #217

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
581009	Art in Public Places		\$ 185,000	\$ 185,000	\$ 185,000
Totals			\$ 185,000	\$ 185,000	\$ 185,000



Road Maintenance and Rehabilitation Account (RMRA) Fund

PURPOSE:

This Fund accounts for the Road Maintenance and Rehabilitation Account (RMRA) revenues received from the State of California under Section 2032 of the California Streets and Highways Code. These funds are earmarked for specific capital improvement program projects involving the rehabilitation or improvement of public streets.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,928,328	2,100,479	2,293,023	2,448,285	2,448,285	2,448,285
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	(76,802)	44,733	193,973	70,000	70,000	70,000
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	1,851,526	2,145,212	2,486,996	2,518,285	2,518,285	2,518,285
OPERATING EXPENDITURES						
Salaries & Wages	-	-	-	-	-	-
Health Benefits	-	-	-	-	-	-
Retirement Benefits	-	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Supplies & Services	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	-
CIP PROJECT EXPENDITURES						
CIP PROJECT EXPENDITURES	290,148	942,229	20,000	-	-	-
TOTAL EXPENDITURES						
TOTAL EXPENDITURES	290,148	942,229	20,000	-	-	-
REVENUE OVER/(UNDER) EXPENDITURES	1,561,378	1,202,983	2,466,996	2,518,285	2,518,285	2,518,285
FUND BALANCE						
Beginning Balance - July 1	2,170,086	3,731,464	4,934,447	7,401,443	7,401,443	7,401,443
Revenue Over/(Under) Expenditures	1,561,378	1,202,983	2,466,996	2,518,285	2,518,285	2,518,285
Ending Balance - June 30	3,731,464	4,934,447	7,401,443	9,919,728	9,919,728	9,919,728
RESERVED FUND BALANCE*						
Capital Projects - Beginning Balance	1,977,455	1,687,307	285,811	3,721,236	3,721,236	3,721,236
CIP New Appropriations	-	-	3,455,425	6,349,126	6,349,126	6,349,126
CIP Appropriation Adjustments	-	(459,267)	-	-	-	-
Capital Projects - Ending Balance	1,687,307	285,811	3,721,236	10,070,362	10,070,362	10,070,362
AVAILABLE FUND BALANCE - JUNE 30	\$ 2,044,157	\$ 4,648,636	\$ 3,680,207	\$ (150,634)	\$ (150,634)	\$ (150,634)

*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves.

See Capital Improvement Program Budget for project details regarding the use of monies from this fund.





San Marcos Successor Housing Agency Fund

PURPOSE:

This Fund is used to account for the low and moderate income housing assets of the former San Marcos Redevelopment Agency which was dissolved as of February 1, 2012 under State Legislature Assembly Bill 1X 26.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	381,590	557,917	320,000	320,000	320,000	320,000
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	1,654,188	1,650,670	2,514,937	1,656,000	1,656,000	1,656,000
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	494	88,468	1,500	-	-	-
Other Financing Sources	-	7,245,000	297,811	-	-	-
TOTAL REVENUES	2,036,272	9,542,055	3,134,248	1,976,000	1,976,000	1,976,000
OPERATING EXPENDITURES						
Salaries & Wages	331,083	369,170	471,539	616,036	616,036	616,036
Health Benefits	31,082	49,702	74,420	86,138	86,138	86,138
Retirement Benefits	28,547	26,764	46,811	56,172	56,172	56,172
Other Personnel Expenses	26,098	25,825	38,360	52,547	52,547	52,547
Contractual Services	161,773	80,094	363,000	365,000	365,000	365,000
Supplies & Services	99	151	6,650	8,150	8,150	8,150
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	24,508	19,702	1,108,400	14,513,793	14,513,793	14,513,793
TOTAL OPERATING EXPENDITURES	603,190	571,408	2,109,180	15,697,836	15,697,836	15,697,836
REVENUE OVER/(UNDER) EXPENDITURES	1,433,082	8,970,647	1,025,068	(13,721,836)	(13,721,836)	(13,721,836)
FUND BALANCE						
Beginning Balance - July 1	23,718,764	25,151,846	34,122,493	35,147,561	35,147,561	35,147,561
Revenue Over/(Under) Expenditures	1,433,082	8,970,647	1,025,068	(13,721,836)	(13,721,836)	(13,721,836)
Ending Balance - June 30	25,151,846	34,122,493	35,147,561	21,425,725	21,425,725	21,425,725
AVAILABLE FUND BALANCE - JUNE 30	\$ 25,151,846	\$ 34,122,493	\$ 35,147,561	\$ 21,425,725	\$ 21,425,725	\$ 21,425,725

SAN MARCOS SUCCESSOR HOUSING AGENCY FUND - #250

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 577,106	\$ 577,106	\$ 577,106
511006	Stipends		2,687	2,687	2,687
511007	Auto Allowance		2,376	2,376	2,376
511009	Bilingual Pay		3,330	3,330	3,330
511100	Salary & Wages (Part-Time)		30,537	30,537	30,537
512000	Social Security		33,336	33,336	33,336
512001	Medicare		9,114	9,114	9,114
512004	Health Insurance		86,138	86,138	86,138
512010	PERS		52,676	52,676	52,676
512012	PARS		580	580	580
512013	EBAP		9,555	9,555	9,555
512015	RHS		542	542	542
512021	Deferred Compensation Retirement Plan		2,916	2,916	2,916
521000	City Attorney Services		40,000	40,000	40,000
	Contract legal services				
521001	Consulting Services		125,000	125,000	125,000
521002	Other Contract Services		125,000	125,000	125,000
	Housing Support				
521015	MH Rent Review/Litigation		75,000	75,000	75,000
	Mobilehome Rent Review Litigation				
531000	Office Supplies		100	100	100
531002	Postage		50	50	50
	Postage for housing function only				
532001	Memberships & Subscriptions		8,000	8,000	8,000
581000	Travel & Training		6,000	6,000	6,000
	For housing staff, including SDHF roundtables, annual conference; webinars, etc				
581017	Developer Loan		14,489,393	14,489,393	14,489,393
	Villa Serena II Phase II New Project Loan	7,244,393			
	North City Development	7,245,000			
581030	Misc. Expenditures		18,400	18,400	18,400
Totals			\$ 15,697,836	\$ 15,697,836	\$ 15,697,836

Lease Revenue Debt Service Fund

PURPOSE:

This Fund is used to accumulate lease revenue from the Safety Center and pay principal and interest on the 2017 Lease Revenue Refunding Bonds issued to finance the Safety Center.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	566,947	606,272	413,436	401,943	401,943	401,943
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Annual Replacement/Rehab Transfers	-	-	-	-	-	-
TOTAL REVENUES	566,947	606,272	413,436	401,943	401,943	401,943
OPERATING EXPENDITURES						
Salaries & Wages	-	-	-	-	-	-
Health Benefits	-	-	-	-	-	-
Retirement Benefits	-	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Supplies & Services	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	392,295	389,296	386,179	382,943	382,943	382,943
Other Operating Expenses	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	392,295	389,296	386,179	382,943	382,943	382,943
REVENUE OVER/(UNDER) EXPENDITURES	174,652	216,976	27,257	19,000	19,000	19,000
FUND BALANCE						
Beginning Balance - July 1, restated	433,866	608,518	825,494	852,751	852,751	852,751
Revenue Over/(Under) Expenditures	174,652	216,976	27,257	19,000	19,000	19,000
Ending Balance - June 30	608,518	825,494	852,751	871,751	871,751	871,751
RESERVED FUND BALANCE						
Reserve for Debt Service	608,518	825,494	852,751	871,751	871,751	871,751
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LEASE REVENUE BONDS - #301

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
571000	Principal-Bonds		\$ 350,000	\$ 350,000	\$ 350,000
572000	Interest-Bonds		32,943	32,943	32,943
Totals			\$ 382,943	\$ 382,943	\$ 382,943

Public Facilities Fees Fund

PURPOSE:

This fund is used to account for fees received under the City's Public Facilities Financing Plan and the related capital improvements. The plan identifies facilities necessary to accommodate growth and ensure funding is available to pay for developer's share of public facilities.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	(790,616)	685,891	1,787,319	714,000	714,000	714,000
Developer Fees	6,547,318	6,204,217	7,234,276	6,286,000	6,286,000	6,286,000
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	5,756,702	6,890,108	9,021,595	7,000,000	7,000,000	7,000,000
OPERATING EXPENDITURES						
Salaries & Wages	36,828	17,305	81,342	85,766	85,766	85,766
Health Benefits	2,618	1,417	15,000	17,056	17,056	17,056
Retirement Benefits	2,995	1,337	7,615	8,082	8,082	8,082
Other Personnel Expenses	2,013	750	4,000	7,171	7,171	7,171
Contractual Services	-	-	-	-	-	-
Supplies & Services	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	-	6,300,000	-	-	-	-
TOTAL OPERATING EXPENDITURES	44,454	6,320,809	107,957	118,075	118,075	118,075
CIP PROJECT EXPENDITURES	235,738	11,704,213	4,750,000	-	-	-
TOTAL EXPENDITURES	280,192	18,025,022	4,857,957	118,075	118,075	118,075
REVENUE OVER/(UNDER) EXPENDITURES	5,476,510	(11,134,914)	4,163,638	6,881,925	6,881,925	6,881,925
FUND BALANCE						
Beginning Balance - July 1, restated	40,903,881	46,380,391	35,245,477	39,409,115	39,409,115	39,409,115
Revenue Over/(Under) Expenditures	5,476,510	(11,134,914)	4,163,638	6,881,925	6,881,925	6,881,925
Ending Balance - June 30	46,380,391	35,245,477	39,409,115	46,291,040	46,291,040	46,291,040
RESERVED FUND BALANCE*						
Flood Control	2,071,310	1,955,304	2,940,090	3,072,616	3,072,616	3,072,616
Circulation Element Streets	9,398,992	7,046,918	9,316,486	10,643,790	10,643,790	10,643,790
SR 78 Interchange Improvements	32,453,496	21,519,994	19,685,339	21,459,465	21,459,465	21,459,465
Parks/Trails	796,165	3,295,273	5,866,087	9,373,802	9,373,802	9,373,802
GIS	69,132	49,515	54,254	54,222	54,222	54,222
NPDES	1,263,396	1,091,493	1,219,957	1,325,534	1,325,534	1,325,534
Habitat Conservation	327,900	286,980	326,902	361,611	361,611	361,611
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

PUBLIC FACILITIES FEES FUND- #402

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 84,911	\$ 84,911	\$ 84,911
511006	Stipends		99	99	99
511007	Auto Allowance		594	594	594
511009	Bilingual Pay		162	162	162
512000	Social Security		4,483	4,483	4,483
512001	Medicare		1,270	1,270	1,270
512004	Health Insurance		17,056	17,056	17,056
512010	PERS		7,656	7,656	7,656
512013	EBAP		1,418	1,418	1,418
512021	Deferred Compensation Retirement Plan		426	426	426
Totals			\$ 118,075	\$ 118,075	\$ 118,075



Transnet - Streets Fund

PURPOSE:

This fund is used to account for receipts and expenditures of money associated with the widening of State Highway 78 and other local public capital improvements.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,139,630	-	1,895,383	1,500,000	1,500,000	1,500,000
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	1,558	1,651	2,000	2,000	2,000	2,000
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	1,141,188	1,651	1,897,383	1,502,000	1,502,000	1,502,000
OPERATING EXPENDITURES						
Salaries & Wages	35,710	91,754	114,168	116,026	116,026	116,026
Health Benefits	8,252	17,031	26,000	26,265	26,265	26,265
Retirement Benefits	3,732	8,284	13,100	11,056	11,056	11,056
Other Personnel Expenses	3,172	5,966	9,273	10,629	10,629	10,629
Contractual Services	-	-	-	-	-	-
Supplies & Services	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	50,866	123,035	162,541	163,976	163,976	163,976
CIP PROJECT EXPENDITURES	477,347	431,918	2,300,000	-	-	-
TOTAL EXPENDITURES	528,213	554,953	2,462,541	163,976	163,976	163,976
REVENUE OVER/(UNDER) EXPENDITURES	612,975	(553,302)	(565,158)	1,338,024	1,338,024	1,338,024
FUND BALANCE						
Beginning Balance - July 1, restated	(29,383)	583,592	30,290	(534,868)	(534,868)	(534,868)
Revenue Over/(Under) Expenditures	612,975	(553,302)	(565,158)	1,338,024	1,338,024	1,338,024
Ending Balance - June 30	583,592	30,290	(534,868)	803,156	803,156	803,156
RESERVED FUND BALANCE						
Committed - Capital Projects*	583,592	30,290	(534,868)	803,156	803,156	803,156
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*Does not reflect cash on hand at SANDAG programmed in the RTIP. See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

TRANSNET - STREETS FUND - #404

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 115,456	\$ 115,456	\$ 115,456
511006	Stipends		41	41	41
511007	Auto Allowance		475	475	475
511009	Bilingual Pay		54	54	54
512000	Social Security		6,786	6,786	6,786
512001	Medicare		1,722	1,722	1,722
512004	Health Insurance		26,265	26,265	26,265
512010	PERS		10,478	10,478	10,478
512013	EBAP		2,121	2,121	2,121
512021	Deferred Compensation Retirement Plan		578	578	578
Totals			\$ 163,976	\$ 163,976	\$ 163,976

Regional Transportation Congestion Improvement Program

PURPOSE:

This fund is used to account for receipts and expenditures to construct improvements on the Regional Arterial System, such as new or widened arterials, traffic signal coordination and other traffic improvements that contribute to the Regional Transportation Congestion Improvement Program (RTCIP), as required by the TransNet Extension Ordinance.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	(92,228)	55,709	174,243	61,000	61,000	61,000
Developer Fees	1,047,857	1,188,651	1,026,896	1,090,000	1,090,000	1,090,000
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	955,629	1,244,360	1,201,139	1,151,000	1,151,000	1,151,000
OPERATING EXPENDITURES						
Salaries & Wages	-	-	-	-	-	-
Health Benefits	-	-	-	-	-	-
Retirement Benefits	-	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Supplies & Services	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	-
CIP PROJECT EXPENDITURES						
CIP PROJECT EXPENDITURES	2,585,188	2,051,180	-	-	-	-
TOTAL EXPENDITURES	2,585,188	2,051,180	-	-	-	-
REVENUE OVER/(UNDER) EXPENDITURES	(1,629,559)	(806,820)	1,201,139	1,151,000	1,151,000	1,151,000
FUND BALANCE						
Beginning Balance - July 1, restated	4,678,482	3,048,923	2,242,103	3,443,242	3,443,242	3,443,242
Revenue Over/(Under) Expenditures	(1,629,559)	(806,820)	1,201,139	1,151,000	1,151,000	1,151,000
Ending Balance - June 30	3,048,923	2,242,103	3,443,242	4,594,242	4,594,242	4,594,242
RESERVED FUND BALANCE*						
Capital Projects - Beginning Balance	5,429,427	2,859,270	808,090	808,090	808,090	808,090
CIP New Appropriations	-	-	-	2,355,828	2,355,828	2,355,828
CIP Appropriation Adjustments	15,031	-	-	-	-	-
Capital Projects - Ending Balance	2,859,270	808,090	808,090	3,163,918	3,163,918	3,163,918
AVAILABLE FUND BALANCE - JUNE 30	\$ 189,653	\$ 1,434,013	\$ 2,635,152	\$ 1,430,324	\$ 1,430,324	\$ 1,430,324

*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves.

See Capital Improvement Program Budget for project details regarding the use of monies from this fund.



Trust/Agency Deposits

PURPOSE:

This fund is used to account receipts and expenditures associated with various agency deposits, including but not limited to funds earmarked for special uses such as developer deposits, event deposits and Senior Center Legacy Club donations.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
OPERATING EXPENDITURES						
Salaries & Wages	-	-	-	-	-	-
Health Benefits	-	-	-	-	-	-
Retirement Benefits	-	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-	-
Contractual Services	18,809	55,512	-	-	-	-
Supplies & Services	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	346,000	346,000
TOTAL OPERATING EXPENDITURES	18,809	55,512	-	-	346,000	346,000
CIP PROJECT EXPENDITURES	-	-	-	-	-	-
TOTAL EXPENDITURES	18,809	55,512	-	-	346,000	346,000
REVENUE OVER/(UNDER) EXPENDITURES	(18,809)	(55,512)	-	-	(346,000)	(346,000)
FUND BALANCE						
Beginning Balance - July 1, restated	2,566,087	2,547,278	2,491,766	2,491,766	2,491,766	2,491,766
Revenue Over/(Under) Expenditures	(18,809)	(55,512)	-	-	(346,000)	(346,000)
Ending Balance - June 30	2,547,278	2,491,766	2,491,766	2,491,766	2,145,766	2,145,766
RESERVED FUND BALANCE*						
Reserve for Trust/Agency Deposits	2,547,278	2,491,766	2,491,766	2,491,766	2,145,766	2,145,766
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TRUST/AGENCY DEPOSITS - #501

Expenditure Detail

Account Number/Name		FY 2024-25 Budget			
		FY 2024-25 Budget Detail	Department Requested	City Manager Recommended	City Council Approved
582000	Operating Transfer Out		\$ 346,000	\$ 346,000	\$ 346,000
Totals			\$ 346,000	\$ 346,000	\$ 346,000



Redevelopment Property Tax Trust Fund

PURPOSE:

This fund is used to account for the administrative costs to administer the enforceable obligations of the Former Redevelopment Agency which is reported annually, as the Recognized Obligation Payments Schedule (ROPS), to the State of California Department of Finance for approval.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ 24,872,452	\$ 24,618,899	\$ 24,672,752	\$ 22,015,597	\$ 22,015,597	\$ 22,015,597
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	(29,167)	1,049,750	1,766,131	1,621,756	1,621,756	1,621,756
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues**	3,124,269	3,275,818	3,168,000	3,170,864	3,170,864	3,170,864
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	27,967,554	28,944,467	29,606,883	26,808,217	26,808,217	26,808,217
OPERATING EXPENDITURES						
Salaries & Wages	107,598	69,936	44,500	112,430	112,430	112,430
Health Benefits	17,073	11,630	7,600	16,657	16,657	16,657
Retirement Benefits	10,012	5,691	3,550	10,587	10,587	10,587
Other Personnel Expenses	8,557	4,454	4,000	9,547	9,547	9,547
Contractual Services	144,647	110,684	135,250	123,250	123,250	123,250
Supplies & Services	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	27,517,238	27,498,886	27,612,594	24,795,126	24,795,126	24,795,126
Other Operating Expenses	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	27,805,125	27,701,281	27,807,494	25,067,597	25,067,597	25,067,597
CIP PROJECT EXPENDITURES	5,775,238	3,485,042	4,000,000	-	-	-
TOTAL EXPENDITURES	33,580,363	31,186,323	31,807,494	25,067,597	25,067,597	25,067,597
REVENUE OVER/(UNDER) EXPENDITURES	(5,612,809)	(2,241,856)	(2,200,611)	1,740,620	1,740,620	1,740,620
FUND BALANCE						
Beginning Balance - July 1, restated	45,870,192	40,257,383	38,015,527	35,814,916	35,814,916	35,814,916
Revenue Over/(Under) Expenditures	(5,612,809)	(2,241,856)	(2,200,611)	1,740,620	1,740,620	1,740,620
Ending Balance - June 30	40,257,383	38,015,527	35,814,916	37,555,536	37,555,536	37,555,536
RESERVED FUND BALANCE*						
Enforceable Obligations	18,011,389	17,317,708	18,812,097	20,552,717	20,552,717	20,552,717
Capital Projects - Beginning Balance	27,901,232	22,245,994	20,697,819	17,002,819	17,002,819	17,002,819
CIP New Appropriations	120,000	1,936,867	305,000	-	-	-
CIP Appropriation Adjustments	-	-	-	-	-	-
Capital Projects - Ending Balance	40,257,383	38,015,527	35,814,916	37,555,536	37,555,536	37,555,536
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

REDEVELOPMENT PROPERTY TAX TRUST FUND - #560

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
511000	Salary & Wages (Full-Time)		\$ 110,802	\$ 110,802	\$ 110,802
511006	Stipends		285	285	285
511007	Auto Allowance		713	713	713
511009	Bilingual Pay		630	630	630
512000	Social Security		6,151	6,151	6,151
512001	Medicare		1,663	1,663	1,663
512004	Health Insurance		16,657	16,657	16,657
512010	PERS		10,028	10,028	10,028
512013	EBAP		1,733	1,733	1,733
512021	Deferred Compensation Retirement Plan		559	559	559
521000	City Attorney Services		20,000	20,000	20,000
521001	Consulting Services		76,250	76,250	76,250
521002	Other Contract Services		15,000	15,000	15,000
521007	Bond Service		12,000	12,000	12,000
571000	Principal-Bonds		17,778,074	17,778,074	17,778,074
571005	Amortization of Def Charges		20,000	20,000	20,000
572000	Interest-Bonds		6,997,052	6,997,052	6,997,052
Totals			\$ 25,067,597	\$ 25,067,597	\$ 25,067,597



Creekside Marketplace Enterprise Fund

PURPOSE:

This fund is used to account for the revenues and expenses, including capital cost, associated with the leasing of the Creekside Marketplace.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	640,448	775,603	973,958	1,157,229	1,157,229	1,157,229
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	4,036,720	4,474,873	4,820,646	5,175,632	5,175,632	5,175,632
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	48,479	1,835,295	-	28,953	28,953	28,953
Other Financing Sources	-	5,300,000	-	-	-	-
TOTAL REVENUES	4,725,647	12,385,771	5,794,604	6,361,814	6,361,814	6,361,814
OPERATING EXPENDITURES						
Salaries & Wages	-	-	-	-	-	-
Health Benefits	-	-	-	-	-	-
Retirement Benefits	-	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-	-
Contractual Services	437,007	465,847	410,017	409,582	409,582	409,582
Supplies & Services	167,830	198,909	178,457	214,715	214,715	214,715
Repair & Maintenance	1,404,811	2,907,102	6,632,756	2,455,623	2,455,623	2,455,623
Utilities	135,365	137,897	115,306	102,111	102,111	102,111
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	3,746,438	1,682,356	2,736,055	2,813,165	2,813,165	2,813,165
TOTAL OPERATING EXPENDITURES	5,891,451	5,392,111	10,072,591	5,995,196	5,995,196	5,995,196
CIP PROJECT EXPENDITURES	-	-	-	-	-	-
TOTAL EXPENDITURES	5,891,451	5,392,111	10,072,591	5,995,196	5,995,196	5,995,196
REVENUE OVER/(UNDER) EXPENDITURES	(1,165,804)	6,993,660	(4,277,987)	366,618	366,618	366,618
FUND BALANCE						
Beginning Balance - July 1, restated*	95,537,813	94,372,009	101,365,669	97,087,683	97,087,683	97,087,683
Revenue Over/(Under) Expenditures	(1,165,804)	6,993,660	(4,277,986)	366,618	366,618	366,618
Ending Balance - June 30	94,372,009	101,365,669	97,087,683	97,454,301	97,454,301	97,454,301
RESERVED FUND BALANCE - JUNE 30						
Restricted Reserves	94,372,009	101,365,669	97,087,683	97,454,301	97,454,301	97,454,301
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*Beginning balance has been restated to comply with Government Accounting Standards Board Statement No. 72.

CREEKSIDE MARKETPLACE ENTERPRISE FUND - #601

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
521000	City Attorney Services		\$ 21,000	\$ 21,000	\$ 21,000
521003	Insurance/Liability		131,683	131,683	131,683
521004	Security Guard Services		81,624	81,624	81,624
521014	Property Management Services		175,275	175,275	175,275
531004	Janitorial Services		214,715	214,715	214,715
541000	Building Repair & Maintenance		484,268	484,268	484,268
544003	Tenant Improvements		1,833,425	1,833,425	1,833,425
544004	Tree & Landscape		137,930	137,930	137,930
551000	Electric & Gas		53,955	53,955	53,955
552000	Water		48,156	48,156	48,156
581022	Broker/Lease Expense		313,165	313,165	313,165
582000	Operating Transfers Out		2,500,000	2,500,000	2,500,000
Totals			\$ 5,995,196	\$ 5,995,196	\$ 5,995,196

Vehicle & Equipment Acquisition/Replacement Fund

PURPOSE:

This Fund is used to accumulate reserves for the replacement and purchase of City capital equipment.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	41,005	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	(24,403)	37,376	-	-	-	-
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	-	-	691,860	-	-	-
Other Financing Sources	-	-	-	-	-	-
Annual Replacement/Rehab Transfers	1,036,084	453,069	-	-	-	-
TOTAL REVENUES	1,052,686	490,445	691,860	-	-	-
OPERATING EXPENDITURES						
Salaries & Wages	-	-	-	-	-	-
Health Benefits	-	-	-	-	-	-
Retirement Benefits	-	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-	-
Contractual Services	511,019	594,647	636,666	855,000	855,000	855,000
Supplies & Services	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	1,315,582	652,465	425,094	300,000	300,000	300,000
Debt Service	616,591	616,591	468,048	319,487	319,487	319,487
Other Operating Expenses	175,026	142,500	190,100	-	-	-
TOTAL OPERATING EXPENDITURES	2,618,218	2,006,203	1,719,908	1,474,487	1,474,487	1,474,487
REVENUE OVER/(UNDER) EXPENDITURES	(1,565,532)	(1,515,758)	(1,028,048)	(1,474,487)	(1,474,487)	(1,474,487)
FUND BALANCE						
Beginning Balance - July 1	2,337,248	1,171,716	(344,042)	-	-	-
Equity Balance Transfer Adjustments	400,000	-	1,372,090	1,474,487	1,474,487	1,474,487
Revenue Over/(Under) Expenditures	(1,565,532)	(1,515,758)	(1,028,048)	(1,474,487)	(1,474,487)	(1,474,487)
Ending Balance - June 30	1,171,716	(344,042)	-	-	-	-
RESERVED FUND BALANCE						
Vehicle & Equipment Replacement	1,171,716	(344,042)	-	-	-	-
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

VEHICLE & EQUIPMENT ACQUISITION/REPLACEMENT FUND - #602

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
521024	Vehicle Rental & Maintenance Services		\$ 855,000	\$ 855,000	\$ 855,000
	Fire equipment repair	250,000			
	Light duty vehicle lease	605,000			
561000	Capital Equipment		300,000	300,000	300,000
	Toro 5000 Series Mower w/ 72" Deck	25,000			
	Ambulance Rechassis	275,000			
571002	Principal-Other		297,965	297,965	297,965
	Brush Engine (1) - #16-19	68,021			
	Type I Engines (2) - #20-23	229,944			
572002	Interest-Other		21,522	21,522	21,522
	Type I Engines (2) - #20-23	16,199			
	Brush Engine (1) - #16-19	5,323			
Totals			\$ 1,474,487	\$ 1,474,487	\$ 1,474,487



City Facilities Replacement/ Rehabilitation Fund

PURPOSE:

This Fund is used to accumulate reserves for the replacement and/or rehabilitation of City facilities.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	(117,669)	94,042	289,714	125,000	125,000	125,000
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Annual Replacement/Rehab Transfers	2,072,167	906,138	-	-	-	-
TOTAL REVENUES	1,954,498	1,000,180	289,714	125,000	125,000	125,000
OPERATING EXPENDITURES						
Salaries & Wages	-	-	-	-	-	-
Health Benefits	-	-	-	-	-	-
Retirement Benefits	-	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-	-
Contractual Services	26,467	348,033	300,551	36,000	36,000	36,000
Supplies & Services	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	119,482	110,006	611,773	50,000	50,000	50,000
Debt Service	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	145,949	458,039	912,324	86,000	86,000	86,000
CIP PROJECT EXPENDITURES	590,039	966,527	100,000	-	-	-
TOTAL EXPENDITURES	735,988	1,424,566	1,012,324	86,000	86,000	86,000
REVENUE OVER/(UNDER) EXPENDITURES	1,218,510	(424,386)	(722,610)	39,000	39,000	39,000
FUND BALANCE						
Beginning Balance - July 1	4,832,186	6,050,696	5,626,310	3,531,610	3,531,610	3,531,610
Equity Balance Transfer Adjustments	-	-	(1,372,090)	(1,474,487)	(1,474,487)	(1,474,487)
Revenue Over/(Under) Expenditures	1,218,510	(424,386)	(722,610)	39,000	39,000	39,000
Ending Balance - June 30	6,050,696	5,626,310	3,531,610	2,096,123	2,096,123	2,096,123
RESERVED FUND BALANCE*						
Capital Projects - Beginning Balance	1,161,082	1,321,043	2,354,516	1,311,131	1,311,131	1,311,131
CIP New Appropriations	750,000	2,000,000	35,000	-	-	-
CIP Appropriation Adjustments	-	-	(978,385)	-	-	-
Capital Projects - Ending Balance	1,321,043	2,354,516	1,311,131	1,311,131	1,311,131	1,311,131
AVAILABLE FUND BALANCE - JUNE 30	\$ 4,729,653	\$ 3,271,794	\$ 2,220,479	\$ 784,992	\$ 784,992	\$ 784,992

*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves.

See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

CITY FACILITIES REPLACEMENT/REHABILITATION FUND - #603

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
521012	Contract Maintenance Services		\$ 36,000	\$ 36,000	\$ 36,000
	Gym Floor Repair	11,000			
	Fire Station 3 Carpet	25,000			
561000	Furniture		50,000	50,000	50,000
	Citywide Furniture	50,000			
Totals			\$ 86,000	\$ 86,000	\$ 86,000



City Infrastructure Replacement/Rehabilitation Fund

PURPOSE:

This Fund is used to accumulate reserves for the replacement and/or rehabilitation of City infrastructure.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	(104,446)	100,958	220,579	100,000	100,000	100,000
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	60,000	60,000	60,000
Other Financing Sources	-	-	-	-	-	-
Annual Replacement/Rehab Transfers	2,072,167	906,138	-	-	-	-
TOTAL REVENUES	1,967,721	1,007,096	220,579	160,000	160,000	160,000
OPERATING EXPENDITURES						
Salaries & Wages	-	-	-	-	-	-
Health Benefits	-	-	-	-	-	-
Retirement Benefits	-	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-	-
Contractual Services	656,682	570,870	975,614	792,000	792,000	792,000
Supplies & Services	-	785	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	656,682	571,655	975,614	792,000	792,000	792,000
CIP PROJECT EXPENDITURES	276,237	741,000	45,000	-	-	-
TOTAL EXPENDITURES	932,919	1,312,655	1,020,614	792,000	792,000	792,000
REVENUE OVER/(UNDER) EXPENDITURES	1,034,802	(305,559)	(800,035)	(632,000)	(632,000)	(632,000)
FUND BALANCE						
Beginning Balance - July 1	4,695,193	5,329,995	5,024,436	4,224,401	4,224,401	4,224,401
Equity Balance Transfer Adjustments	(400,000)	-	-	-	-	-
Revenue Over/(Under) Expenditures	1,034,802	(305,559)	(800,035)	(632,000)	(632,000)	(632,000)
Ending Balance - June 30	5,329,995	5,024,436	4,224,401	3,592,401	3,592,401	3,592,401
RESERVED FUND BALANCE*						
Capital Projects - Beginning Balance	2,042,951	2,316,714	2,406,948	2,061,948	2,061,948	2,061,948
CIP New Appropriations	1,200,000	1,110,000	60,000	44,649	44,649	44,649
CIP Appropriation Adjustments	(650,000)	(278,766)	(360,000)	(26,075)	(26,075)	(26,075)
Capital Projects - Ending Balance	2,316,714	2,406,948	2,061,948	2,080,522	2,080,522	2,080,522
AVAILABLE FUND BALANCE - JUNE 30	\$ 3,013,281	\$ 2,617,488	\$ 2,162,453	\$ 1,511,879	\$ 1,511,879	\$ 1,511,879

*Beginning in FY 2017-18, fund balance reflects both the committed appropriations for capital projects and operational reserves.
See Capital Improvement Program Budget for project details regarding the use of monies from this fund.

CITY INFRASTRUCTURE REPLACEMENT/REHABILITATION FUND - #604

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
521012	Contract Maintenance Services		\$ 792,000	\$ 792,000	\$ 792,000
	Palo Alto firewall payment	79,000			
	Bradley Soccer Arena	250,000			
	Parks lighting upgrades/LED conversions	150,000			
	Walnut Grove Park South Playground	125,000			
	Citywide IT equipment refresh	148,000			
	Parks: Playground replacement	40,000			
Totals			\$ 792,000	\$ 792,000	\$ 792,000

Real Property Management Fund

PURPOSE:

This fund is used to account for the revenues and expenses, including capital cost, associated with the leasing of non-Creekside Marketplace City-Owned Property.

Budget Summary

Budget Category	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget		
				Department Requested	City Manager Recommended	City Council Approved
REVENUES						
Taxes & Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	537,921	708,487	345,251	796,205	796,205	796,205
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	4,961,006	6,151,108	6,319,553	6,132,571	6,132,571	6,132,571
Developer Fees	-	-	-	-	-	-
Miscellaneous Revenues	6,999	17,331	-	79,155	79,155	79,155
Other Financing Sources	-	1,000,000	-	-	-	-
TOTAL REVENUES	5,505,926	7,876,926	6,664,804	7,007,931	7,007,931	7,007,931
OPERATING EXPENDITURES						
Salaries & Wages	-	-	-	-	-	-
Health Benefits	-	-	-	-	-	-
Retirement Benefits	-	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-	-
Contractual Services	1,279,091	1,160,223	1,180,889	1,354,105	1,354,105	1,354,105
Supplies & Services	338,773	366,723	447,671	485,667	485,667	485,667
Repair & Maintenance	839,194	978,678	2,272,819	4,016,863	2,333,363	2,333,363
Utilities	926,821	1,093,167	1,266,108	1,392,603	1,392,603	1,392,603
Capital Expenditures (Non CIP)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Operating Expenses	1,952,323	1,117,671	1,209,758	1,280,475	1,280,475	1,280,475
TOTAL OPERATING EXPENDITURES	5,336,202	4,716,462	6,377,245	8,529,713	6,846,213	6,846,213
REVENUE OVER/(UNDER) EXPENDITURES	169,724	3,160,464	287,559	(1,521,782)	161,718	161,718
FUND BALANCE						
Beginning Balance - July 1	666,302	836,026	3,996,490	4,284,049	4,284,049	4,284,049
Equity Balance Transfer Adjustments	-	-	-	-	-	-
Revenue Over/(Under) Expenditures	169,724	3,160,464	287,559	(1,521,782)	161,718	161,718
Ending Balance - June 30	836,026	3,996,490	4,284,049	2,762,267	4,445,767	4,445,767
RESERVED FUND BALANCE						
Restricted Reserves	836,026	3,996,490	4,284,049	2,762,267	4,445,767	4,445,767
AVAILABLE FUND BALANCE - JUNE 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

REAL PROPERTY MANAGEMENT FUND - #605

Expenditure Detail

Account Number/Name		FY 2024-25 Budget Detail	FY 2024-25 Budget		
			Department Requested	City Manager Recommended	City Council Approved
521000	City Attorney Services		\$ 34,000	\$ 34,000	\$ 34,000
650591	Cell Sites	5,000			
650592	Ground Leases	11,000			
650593	Industrial Leases	4,500			
650594	Civic Center	13,500			
521002	Other Contract Services		160,000	160,000	160,000
650591	Cell Sites	10,000			
650594	Civic Center	150,000			
521003	Insurance/Liability		441,790	441,790	441,790
650592	Ground Leases	56,691			
650593	Industrial Leases	102,999			
650594	Civic Center	282,100			
521004	Security Guard Services		245,832	245,832	245,832
650593	Industrial Leases	5,088			
650594	Civic Center	240,744			
521014	Property Management Services		472,483	472,483	472,483
650591	Cell Sites	12,895			
650592	Ground Leases	99,240			
650593	Industrial Leases	47,795			
650594	Civic Center	312,553			
531004	Janitorial Services		485,667	485,667	485,667
650593	Industrial Leases	31,555			
650594	Civic Center	454,112			
541000	Building Repair & Maintenance		795,498	795,498	795,498
650593	Industrial Leases	168,693			
650594	Civic Center	626,805			
544003	Tenant Improvements		2,932,709	1,249,209	1,249,209
650593	Industrial Leases	83,475			
650594	Civic Center	1,165,734			
544004	Tree & Landscape		288,656	288,656	288,656
650592	Ground Leases	780			
650593	Industrial Leases	101,056			
650594	Civic Center	186,820			
551000	Electric & Gas		1,314,693	1,314,693	1,314,693
650593	Industrial Leases	397,893			
650594	Civic Center	916,800			
552000	Water		77,910	77,910	77,910
650593	Industrial Leases	9,510			
650594	Civic Center	68,400			
581010	Property Taxes & Special Assessments		31,087	31,087	31,087
650592	Ground Leases	7,087			
650594	Civic Center	24,000			
581022	Broker/Lease Expense		249,388	249,388	249,388
650591	Cell Sites	29,176			
650592	Ground Leases	121,766			
650593	Industrial Leases	3,352			
650594	Civic Center	95,094			
582000	Operating Transfers Out		1,000,000	1,000,000	1,000,000
Totals			\$ 8,529,713	\$ 6,846,213	\$ 6,846,213



Projected Fund Balance Summaries





PROJECTED FUND BALANCE SUMMARY - FISCAL YEAR 2023-24

	Fund Balances 7/1/23	Equity Transfers	Revenues & Other Funding Sources	Expenditures & Other Funding Uses	Revenues (Over/ Under) Expenditures	Projected Fund Balances 6/30/24
GENERAL FUND*	\$ 49,539,971	\$ -	\$ 88,798,848	\$ (90,949,526)	\$ (2,150,678)	\$ 47,389,293
SPECIAL REVENUE FUNDS						
Gas Tax*	4,639,800	-	2,818,131	(754,234)	2,063,897	6,703,697
Traffic Safety*	1,286,914	-	181,232	(258,752)	(77,520)	1,209,394
Lighting & Landscaping Maintenance District	(488,149)	-	1,185,000	(1,613,062)	(428,062)	(916,211)
City Affordable Housing*	15,008,366	-	1,330,079	(3,333,500)	(2,003,421)	13,004,945
CFD 98-02 Lighting & Landscaping*	19,166,055	-	10,026,820	(8,840,606)	1,186,214	20,352,269
Senior Nutrition Grant	(141,623)	-	310,632	(357,898)	(47,266)	(188,889)
CDBG*	522,166	-	1,562,160	(337,488)	1,224,672	1,746,838
Center Dr Maintenance District	156,558	-	30,448	(26,020)	4,428	160,986
CALHOME Grant	343,721	-	113,000	(200,000)	(87,000)	256,721
CFD 2011-01 Congestion Management	(866,920)	-	1,100,271	(4,000)	1,096,271	229,351
PEG*	1,623,735	-	194,582	(19,085)	175,497	1,799,232
Art in Public Places	970,773	-	42,997	(30,000)	12,997	983,770
RMRA*	4,934,447	-	2,486,996	(20,000)	2,466,996	7,401,443
San Marcos Successor Housing Agency	34,122,493	-	3,134,248	(2,109,180)	1,025,068	35,147,561
DEBT SERVICE FUND						
Lease Revenue Bonds	825,494	-	413,436	(386,179)	27,257	852,751
CAPITAL IMPROVEMENT PROJECT FUNDS						
Public Facilities Fees*	35,245,477	-	9,021,595	(4,857,957)	4,163,638	39,409,115
Transnet - Streets*	30,290	-	1,897,383	(2,462,541)	(565,158)	(534,868)
RTCIP*	2,242,103	-	1,201,139	-	1,201,139	3,443,242
FIDUCIARY FUND						
Trust/Agency Deposits	2,491,766	-	-	-	-	2,491,766
Redevelopment Property Tax Trust Fund*	38,015,527	-	29,606,883	(31,807,494)	(2,200,611)	35,814,916
ENTERPRISE FUND						
Creekside Marketplace	101,365,669	-	5,794,604	(10,072,591)	(4,277,987)	97,087,683
Real Property Management	3,996,490	-	6,664,804	(6,377,245)	287,559	4,284,049
INTERNAL SERVICE FUNDS						
Vehicle & Equipment Acquisition/Replacement	(344,042)	1,372,090	691,860	(1,719,908)	(1,028,048)	-
City Facilities Replacement/Rehabilitation*	5,626,310	(1,372,090)	289,714	(1,012,324)	(722,610)	3,531,610
City Infrastructure Replacement/Rehabilitation*	5,024,436	-	220,579	(1,020,614)	(800,035)	4,224,401
TOTALS - ALL FUNDS	\$ 325,337,827	\$ -	\$ 169,117,441	\$ (168,570,204)	\$ 547,237	\$ 325,885,065

*See Capital Improvement Program - Summary by Funding Source for FY 2024-25 appropriations committed from these funds. Appropriations committed for capital projects are reflected on the individual fund pages in the fund balance reserves.

PROJECTED FUND BALANCE SUMMARY - FISCAL YEAR 2024-25

	Projected Fund Balances 7/1/24	Equity Transfers	Revenues & Other Funding Sources	Expenditures & Other Funding Uses	Revenues (Over/ Under) Expenditures	Projected Fund Balances 6/30/25
GENERAL FUND*	\$ 47,389,293	\$ -	\$ 93,425,351	\$ (93,425,351)	\$ -	\$ 47,389,293
SPECIAL REVENUE FUNDS						
Gas Tax*	6,703,697	-	2,769,047	(806,050)	1,962,997	8,666,694
Traffic Safety*	1,209,394	-	146,000	(215,094)	(69,094)	1,140,300
Lighting & Landscaping Maintenance District	(916,211)	-	1,190,000	(1,744,056)	(554,056)	(1,470,267)
City Affordable Housing*	13,004,945	-	1,100,000	(1,503,500)	(403,500)	12,601,445
CFD 98-02 Lighting & Landscaping*	20,352,269	-	9,778,000	(9,501,022)	276,978	20,629,247
Senior Nutrition Grant	(188,889)	-	311,561	(425,899)	(114,338)	(303,227)
CDBG*	1,746,838	-	710,208	(335,764)	374,444	2,121,282
Center Dr Maintenance District	160,986	-	27,000	(26,020)	980	161,966
CALHOME Grant	256,721	-	113,000	(200,000)	(87,000)	169,721
CFD 2011-01 Congestion Management	229,351	-	1,026,000	(4,000)	1,022,000	1,251,351
PEG*	1,799,232	-	206,000	(125,000)	81,000	1,880,232
Art in Public Places	983,770	-	68,000	(185,000)	(117,000)	866,770
RMRA*	7,401,443	-	2,518,285	-	2,518,285	9,919,728
San Marcos Successor Housing Agency	35,147,561	-	1,976,000	(15,697,836)	(13,721,836)	21,425,725
DEBT SERVICE FUND						
Lease Revenue Bonds	852,751	-	401,943	(382,943)	19,000	871,751
CAPITAL IMPROVEMENT PROJECT FUNDS						
Public Facilities Fees*	39,409,115	-	7,000,000	(118,075)	6,881,925	46,291,040
Transnet - Streets*	(534,868)	-	1,502,000	(163,976)	1,338,024	803,156
RTCIP*	3,443,242	-	1,151,000	-	1,151,000	4,594,242
FIDUCIARY FUND						
Trust/Agency Deposits	2,491,766	-	-	(346,000)	(346,000)	2,145,766
Redevelopment Property Tax Trust Fund*	35,814,916	-	26,808,217	(25,067,597)	1,740,620	37,555,536
ENTERPRISE FUND						
Creekside Marketplace	97,087,683	-	6,361,814	(5,995,196)	366,618	97,454,301
Real Property Management	4,284,049	-	7,007,931	(6,846,213)	161,718	4,445,767
INTERNAL SERVICE FUNDS						
Vehicle & Equipment Acquisition/Replacement	-	1,474,487	-	(1,474,487)	(1,474,487)	-
City Facilities Replacement/Rehabilitation*	3,531,610	(1,474,487)	125,000	(86,000)	39,000	2,096,123
City Infrastructure Replacement/Rehabilitation*	4,224,401	-	160,000	(792,000)	(632,000)	3,592,401
TOTALS - ALL FUNDS	\$ 325,885,065	\$ -	\$ 165,882,357	\$ (165,467,079)	\$ 415,278	\$ 326,300,343

*See Capital Improvement Program - Summary by Funding Source for FY 2024-25 appropriations committed from these funds. Appropriations committed for capital projects are reflected on the individual fund pages in the fund balance reserves.



Capital Improvement Projects Program





Capital Improvement Projects Program

INTRODUCTION AND OVERVIEW:

The FY 2025-2029 Capital Improvement Projects (CIP) Program is a five-year appropriation plan that provides the City with a financial strategy for infrastructure improvements. Major capital improvements can require multiple years to strategically plan, design, fund, and eventually construct or execute. The CIP is updated annually to add new appropriations and/or projects, while evaluating priorities, new requirements and new sources of funding. The program as a whole coordinates the identification of dependable funding sources with the implementation of projects for currently evaluated needs and priorities.

PROCESS:

The CIP process is a cooperative effort involving several departments within the City. The budget staff begins the process annually in December. A form is completed for projects and includes a project description, schedule, and requested funding. Projects are then grouped into nine major categories including Bridges, Creek District, Environmental, Landscape, Parks, Planning, Storm Drain, Streets and Traffic.

Concurrently, staff works to estimate the revenues for each funding source over the five-year span of the program. Based on available funding by category, and priority ranking, projects are then programmed as funding allows. Final adoption of the CIP occurs during a public meeting in June. All changes made during the public process are incorporated into the adopted budget document which is published on the City website and distributed to City Staff.

FUNDING SOURCES:

Funding for the CIP comes from a variety of funding sources including Federal, State, developer and local funding. Most of these funds are earmarked for a specific purpose and cannot be used to offset operating costs.

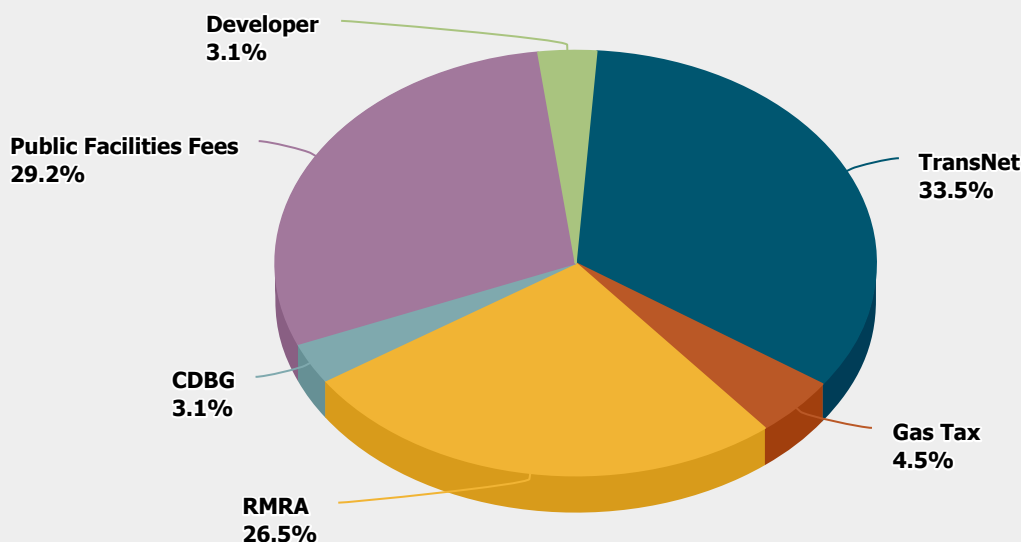
PROPOSED BUDGET APPROPRIATIONS:

The proposed Fiscal Year 2024-25 CIP appropriations are approximately \$16.9 million. The forecasted future year appropriations are \$32.8 million.

The FY 2025-2029 CIP program reflects the actions taken by Council and developed in accordance with Council adopted policies and guiding documents (such as, but not limited to the City's General Plan, Master Plans, Specific Plans, Regional Transportation Plan) as well as generally accepted accounting principles.

The CIP includes funding for projects and programs in various geographic areas of the City.

CIP Project by Funding Source - Planned Future Appropriations





Capital Improvement Projects Program

CIP Project Summary by Type

Project Number	Project Name	Prior Budget Appropriation	Budget Adjustment	FY 2024-25 Budget Appropriation	Total Future Appropriation	Total Budget
CREEK DISTRICT						
88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	\$ 33,384,192	\$ -	\$ -	\$ -	\$ 33,384,192
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	44,267,021	-	-	-	44,267,021
88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	14,829,207	-	-	-	14,829,207
88505	San Marcos Creek Specific Plan: Creekside Drive and Pad Grading	10,492,817	1,100,000	1,100,000	-	11,592,817
88507	San Marcos Creek Specific Plan: Promenade Construction	4,544,185	-	-	-	4,544,185
88529	San Marcos Creek Specific Plan: Environmental Habitat and Mitigation	12,946,117	-	-	-	12,946,117
TOTAL CREEK DISTRICT		120,463,539	1,100,000	1,100,000	-	121,563,539
FACILITIES						
FC004	Structure Removal Project	275,000	-	-	-	275,000
FC006	Interior Remodel/Apparatus Storage: Fire Station 3	960,000	-	-	-	960,000
FC010	Fire Station 3 Upgrades & Mechanical Ventilation	2,250,000	-	-	-	2,250,000
FC013	Future Fire Station Feasibility Study	250,000	-	-	-	250,000
FC014	Clarifier Replacement	800,000	-	-	-	800,000
FC015	City Hall Waterproofing	50,000	-	-	-	50,000
FC016	City Hall Elevator Updates	1,000,000	-	-	-	1,000,000
FC017	Discovery Lake Bridge Repair	-	400,000	-	400,000	400,000
FC018	Meyer-Doran House Restoration	-	200,000	100,000	100,000	200,000
FC019	Senior Center HVAC/Cool Zone	-	1,100,000	100,000	1,000,000	1,100,000
TOTAL FACILITIES		5,585,000	1,700,000	200,000	1,500,000	7,285,000
PARKS						
PK006	Rancho Coronado Park Improvements	1,831,500	-	-	-	1,831,500
PK007	South Lake Phase 2	1,575,000	-	-	-	1,575,000
PK008	Richmar Park Phase 2	800,000	-	-	-	800,000
PK009	Bradley Park Pump Track	1,166,484	150,000	150,000	-	1,316,484
PK010	Connors Park Synthetic Turf	800,000	-	-	-	800,000
TOTAL PARKS		6,172,984	150,000	150,000	-	6,322,984
PLANNING						
84003	Public Facility Financing Plan Update	625,000	-	-	-	625,000
PL001	General Plan Update/Creek Specific Plan	927,160	44,649	44,649	-	971,809
PL002	Housing, Environmental Justice, and Safety Element updates	450,000	-	-	-	450,000
PL003	Electronic Plan Reviews	310,000	-	-	-	310,000
PL004	Trash Amendment	250,000	-	-	-	250,000
PL005	EV Grant Program	450,000	-	-	-	450,000
PL007	Creek Specific Plan Amendment	-	690,000	690,000	-	690,000
TOTAL PLANNING		3,012,160	734,649	734,649	-	3,746,809



Capital Improvement Projects Program

CIP Project Summary by Type (continued)

Project Number	Project Name	Prior Budget Appropriation	Budget Adjustment	FY 2024-25 Budget Appropriation	Total Future Appropriation	Total Budget
STORM DRAINS						
88214	Channel Widening South of Grand Avenue	4,711,261	-	-	-	4,711,261
ST016	Richland Storm Drain Repair	400,000	-	-	-	400,000
ST017	San Marcos Boulevard Storm Drain Repair	500,000	-	-	-	500,000
ST020	Rancho Santa Fe Backbone Storm Drain	-	4,900,000	-	4,900,000	4,900,000
ST021	La Mirada Backbone Storm Drain	-	3,400,000	400,000	3,000,000	3,400,000
PL006	Citywide Floodplain Analysis	-	1,500,000	-	1,500,000	1,500,000
TOTAL STORM DRAINS		5,611,261	9,800,000	400,000	9,400,000	15,411,261
STREETS						
86002	San Marcos Boulevard at Discovery Street Intersection Improvements	3,525,170	86,000	86,000	-	3,611,170
88005	Woodland Parkway Hwy 78 Interchange and Barham Drive Widening	17,419,943	-	-	-	17,419,943
88179	South Santa Fe - Smilax to Bosstick	7,424,808	-	-	-	7,424,808
ST001	Annual Surface Seal Project FY19-FY23	7,316,856	-	-	-	7,316,856
ST004	Mission/Mulberry Drainage Improvements	1,864,132	-	-	-	1,864,132
ST005	San Marcos Boulevard Reconstruction	7,021,172	-	3,578,828	1,000,000	11,600,000
ST007	Discovery Street from Craven to Twin Oaks Valley Road	21,000,000	-	-	-	21,000,000
ST008	Twin Oaks Valley Road & Barham Drive Improvements	8,500,000	-	-	-	8,500,000
ST009	Citywide ADA Infrastructure Improvements	2,942,642	(1,887,432)	-	-	2,942,642
ST010	Palomar College/Mission Pedestrian Enhancements	400,000	-	-	-	400,000
ST011	Annual Surface Seal Project FY24-FY27	3,855,425	6,000,000	4,000,000	8,144,575	16,000,000
ST012	Olive Street Bridge	900,000	-	145,000	1,455,000	2,500,000
ST013	Sycamore Drive Street Improvements	850,000	-	-	-	850,000
ST014	Rancho Santa Fe Pavement Restoration	1,077,000	4,600,000	6,523,000	-	7,600,000
ST015	Curb, Gutter & Sidewalk FY 27- FY 30	-	-	-	300,000	300,000
ST019	Inland Rail Trail/Mission Road Lighting Enhancement	-	1,000,000	-	1,000,000	1,000,000
ST018	Annual Surface Seal Project FY28-FY31	-	20,000,000	-	10,000,000	10,000,000
TOTAL STREETS		84,097,148	29,798,568	14,332,828	21,899,575	120,329,551
TRAFFIC						
88532	Traffic Management System Enhancement	2,745,600	-	-	-	2,745,600
TR005	Adaptive Traffic Control System/Citywide Traffic Study	226,800	-	-	-	226,800
TR008	Retroreflective Backplate	724,000	-	-	-	724,000
TOTAL TRAFFIC		3,696,400	-	-	-	3,696,400
TOTAL CIP		\$ 228,638,492	\$ 43,283,217	\$ 16,917,477	\$ 32,799,575	\$ 278,355,544

Capital Improvement Projects Program

CIP Project Summary by Funding Source

Project Number	Project Name	Prior Budget Appropriation	Budget Adjustment	FY 2024-25 Budget Appropriation	Total Future Appropriation	Total Budget
GENERAL FUND (100)						
88507	San Marcos Creek Specific Plan: Promenade Construction	\$ 55,000	\$ -	\$ -	\$ -	\$ 55,000
PL001	General Plan Update/Creek Specific Plan	927,160	-	-	-	927,160
PL002	Housing, Environmental Justice, and Safety Element updates	120,000	-	-	-	120,000
ST008	Twin Oaks Valley Road & Barham Drive Improvements	4,182,169	-	-	-	4,182,169
PL005	EV Grant Program	450,000	-	-	-	450,000
TOTAL GENERAL FUND (100)		5,734,329	-	-	-	5,734,329
GAS TAX FUND (200)						
88179	South Santa Fe - Smilax to Bosstick	1,670,000	-	-	-	1,670,000
88532	Traffic Management System Enhancement	770,645	-	-	-	770,645
ST001	Annual Surface Seal Project FY19-FY23	859,542	-	-	-	859,542
ST005	San Marcos Boulevard Reconstruction	2,399,000	-	2,704,000	1,000,000	6,103,000
ST011	Annual Surface Seal Project FY24-FY27	357,000	-	-	144,575	501,575
ST013	Sycamore Drive Street Improvements	850,000	-	-	-	850,000
ST015	Curb, Gutter & Sidewalk FY 27- FY 30	-	-	-	300,000	300,000
ST016	Richland Storm Drain Repair	400,000	-	-	-	400,000
TOTAL GAS TAX FUND (200)		7,306,187	-	2,704,000	1,444,575	11,454,762
TRAFFIC SAFETY FUND (201)						
88179	South Santa Fe - Smilax to Bosstick	4,284	-	-	-	4,284
ST001	Annual Surface Seal Project FY19-FY23	413,200	-	-	-	413,200
TR005	Adaptive Traffic Control System/Citywide Traffic Study	137,800	-	-	-	137,800
TOTAL TRAFFIC SAFETY FUND (201)		555,284	-	-	-	555,284
CITY AFFORDABLE HOUSING FUND (203)						
PL002	Housing, Environmental Justice, and Safety Element updates	30,000	-	-	-	30,000
TOTAL CITY AFFORDABLE HOUSING FUND (203)		30,000	-	-	-	30,000
CFD 98-02 (205)						
FC017	Discovery Lake Bridge Repair	-	400,000	-	400,000	400,000
TOTAL CFD 98-02 LIGHTING & LANDSCAPING FUND (205)		-	400,000	-	400,000	400,000
CDBG FUND (207)						
PK008	Richmar Park Phase 2	800,000	-	-	-	800,000
ST009	Citywide ADA Infrastructure Improvements	2,807,642	(1,887,432)	-	-	2,807,642
FC019	Senior Center HVAC/Cool Zone	-	1,100,000	100,000	1,000,000	1,100,000
TOTAL CDBG FUND (207)		3,607,642	(787,432)	100,000	1,000,000	4,707,642
RMRA FUNDS (219)						
ST001	Annual Surface Seal Project FY19-FY23	5,285,005	-	-	-	5,285,005



Capital Improvement Projects Program

CIP Project Summary by Funding Source (continued)

Project Number	Project Name	Prior Budget Appropriation	Budget Adjustment	FY 2024-25 Budget Appropriation	Total Future Appropriation	Total Budget
ST011	Annual Surface Seal Project FY24-FY27	2,655,425	6,000,000	3,749,126	3,626,000	10,030,551
ST014	Rancho Santa Fe Pavement Restoration	-	-	2,600,000	-	2,600,000
ST018	Annual Surface Seal Project FY28-FY31	-	-	-	4,963,000	4,963,000
TOTAL RMRA FUNDS (219)		7,940,430	6,000,000	6,349,126	8,589,000	22,878,556

PUBLIC FACILITIES FEES FUND (402)

84003	Public Facility Financing Plan Update	625,000	-	-	-	625,000
86002	San Marcos Boulevard at Discovery Street Intersection Improvements	1,615,000	86,000	86,000	-	1,701,000
88005	Woodland Parkway Hwy 78 Interchange and Barham Drive Widening	16,236,720	-	-	-	16,236,720
88179	South Santa Fe - Smilax to Bosstick	1,176,444	-	-	-	1,176,444
88214	Channel Widening South of Grand Avenue	1,742,752	-	-	-	1,742,752
88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	24,708	-	-	-	24,708
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	6,629,274	-	-	-	6,629,274
88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	2,393,463	-	-	-	2,393,463
88529	San Marcos Creek Specific Plan: Environmental Habitat and Mitigation	1,208,800	-	-	-	1,208,800
PK006	Rancho Coronado Park Improvements	350,000	-	-	-	350,000
PK007	South Lake Phase 2	1,575,000	-	-	-	1,575,000
PK009	Bradley Park Pump Track	-	150,000	150,000	-	150,000
ST004	Mission/Mulberry Drainage Improvements	1,864,132	-	-	-	1,864,132
ST007	Discovery Street from Craven to Twin Oaks Valley Road	19,025,972	-	-	-	19,025,972
ST008	Twin Oaks Valley Road & Barham Drive Improvements	4,317,831	-	-	-	4,317,831
ST009	Citywide ADA Infrastructure Improvements	135,000	-	-	-	135,000
ST020	Rancho Santa Fe Backbone Storm Drain	-	4,900,000	-	4,900,000	4,900,000
ST021	La Mirada Backbone Storm Drain	-	3,400,000	400,000	3,000,000	3,400,000
PL006	Citywide Floodplain Analysis	-	1,500,000	-	1,500,000	1,500,000
FC018	Meyer-Doran House Restoration	-	200,000	100,000	100,000	200,000
TOTAL PUBLIC FACILITIES FEES FUND (402)		58,920,096	10,236,000	736,000	9,500,000	69,156,096

TRANSNET - HIGHWAY FUNDS (403)

88179	South Santa Fe - Smilax to Bosstick	580,000	-	-	-	580,000
TOTAL TRANSNET - HIGHWAY FUNDS (403)		580,000	-	-	-	580,000

TRANSNET - STREETS FUNDS (404)

86002	San Marcos Boulevard at Discovery Street Intersection Improvements	350,000	-	-	-	350,000
88005	Woodland Parkway Hwy 78 Interchange and Barham Drive Widening	600,000	-	-	-	600,000
88179	South Santa Fe - Smilax to Bosstick	308,156	-	-	-	308,156
88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	2,324,723	-	-	-	2,324,723
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	7,554,174	-	-	-	7,554,174

Capital Improvement Projects Program

CIP Project Summary by Funding Source (continued)

Project Number	Project Name	Prior Budget Appropriation	Budget Adjustment	FY 2024-25 Budget Appropriation	Total Future Appropriation	Total Budget
88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	3,954,800	-	-	-	3,954,800
88505	San Marcos Creek Specific Plan: Creekside Drive and Pad Grading	2,771,603	1,100,000	1,100,000	-	3,871,603
88532	Traffic Management System Enhancement	1,488,048	-	-	-	1,488,048
ST001	Annual Surface Seal Project FY19-FY23	250,000	-	-	-	250,000
ST005	San Marcos Boulevard Reconstruction	4,622,172	-	(1,481,000)	-	3,141,172
ST011	Annual Surface Seal Project FY24-FY27	843,000	-	250,874	4,374,000	5,467,874
ST012	Olive Street Bridge	900,000	-	145,000	1,455,000	2,500,000
ST014	Rancho Santa Fe Pavement Restoration	1,077,000	4,600,000	3,923,000	-	5,000,000
ST018	Annual Surface Seal Project FY28-FY31	-	20,000,000	-	5,037,000	5,037,000
TOTAL TRANSNET - STREETS FUNDS (404)		27,043,676	25,700,000	3,937,874	10,866,000	41,847,550

REGIONAL TRANSPORTATION CONGESTION IMPROVEMENT PROGRAM (408)

88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	4,982,300	-	-	-	4,982,300
ST005	San Marcos Boulevard Reconstruction	-	-	2,355,828	-	2,355,828
ST007	Discovery Street from Craven to Twin Oaks Valley Road	1,974,028	-	-	-	1,974,028

TOTAL REGIONAL TRANSPORTATION CONGESTION IMPROVEMENT PROGRAM (408)		6,956,328	-	2,355,828	-	9,312,156
---	--	------------------	----------	------------------	----------	------------------

DEVELOPER CONTRIBUTION/IN-LIEU (410)

86002	San Marcos Boulevard at Discovery Street Intersection Improvements	1,480,170	-	-	-	1,480,170
88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	124,700	-	-	-	124,700
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	145,000	-	-	-	145,000
88507	San Marcos Creek Specific Plan: Promenade Construction	1,430,000	-	-	-	1,430,000
PK006	Rancho Coronado Park Improvements	141,500	-	-	-	141,500
PK009	Bradley Park Pump Track	800,000	-	-	-	800,000
ST010	Palomar College/Mission Pedestrian Enhancements	400,000	-	-	-	400,000
TR005	Adaptive Traffic Control System/Citywide Traffic Study	89,000	-	-	-	89,000
ST017	San Marcos Boulevard Storm Drain Repair	500,000	-	-	-	500,000

TOTAL DEVELOPER CONTRIBUTION/IN-LIEU (410)		5,110,370	-	-	-	5,110,370
---	--	------------------	----------	----------	----------	------------------

GRANT/OTHER FUNDING (411)

86002	San Marcos Boulevard at Discovery Street Intersection Improvements	80,000	-	-	-	80,000
88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	20,642,683	-	-	-	20,642,683
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	26,311,382	-	-	-	26,311,382
88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	735,947	-	-	-	735,947
88507	San Marcos Creek Specific Plan: Promenade Construction	1,000,000	-	-	-	1,000,000
88529	San Marcos Creek Specific Plan: Environmental Habitat and Mitigation	1,937,803	-	-	-	1,937,803
FC010	Fire Station 3 Upgrades & Mechanical Ventilation	2,000,000	-	-	-	2,000,000
FC013	Future Fire Station Feasibility Study	250,000	-	-	-	250,000



Capital Improvement Projects Program

CIP Project Summary by Funding Source (continued)

Project Number	Project Name	Prior Budget Appropriation	Budget Adjustment	FY 2024-25 Budget Appropriation	Total Future Appropriation	Total Budget
PK009	Bradley Park Pump Track	366,484	-	-	-	366,484
PL002	Housing, Environmental Justice, and Safety Element updates	300,000	-	-	-	300,000
PL003	Electronic Plan Reviews	310,000	-	-	-	310,000
TR008	Retroreflective Backplate	724,000	-	-	-	724,000
ST019	Inland Rail Trail/Mission Road Lighting Enhancement	-	1,000,000	-	1,000,000	1,000,000
PL007	Creek Specific Plan Amendment	-	690,000	690,000	-	690,000

TOTAL GRANT/OTHER FUNDING (411)		54,658,299	1,690,000	690,000	1,000,000	56,348,299
--	--	-------------------	------------------	----------------	------------------	-------------------

TIF FUNDS (412)

88179	South Santa Fe - Smilax to Bosstick	82,000	-	-	-	82,000
-------	-------------------------------------	--------	---	---	---	--------

TOTAL TIF FUNDS (412)		82,000	-	-	-	82,000
------------------------------	--	---------------	----------	----------	----------	---------------

SUCCESSOR AGENCY NO. 2 BOND (560552)

88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	3,042,156	-	-	-	3,042,156
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	57	-	-	-	57
88505	San Marcos Creek Specific Plan: Creekside Drive and Pad Grading	6,698,284	-	-	-	6,698,284
88507	San Marcos Creek Specific Plan: Promenade Construction	1,740,015	-	-	-	1,740,015
88529	San Marcos Creek Specific Plan: Environmental Habitat and Mitigation	3,982,800	-	-	-	3,982,800

TOTAL SUCCESSOR AGENCY NO. 2 BOND (560552)		15,463,312	-	-	-	15,463,312
---	--	-------------------	----------	----------	----------	-------------------

SUCCESSOR AGENCY NO. 3 BOND (560553)

88179	South Santa Fe - Smilax to Bosstick	287,466	-	-	-	287,466
88214	Channel Widening South of Grand Avenue	2,718,970	-	-	-	2,718,970
88263	San Marcos Creek Specific Plan: Bent Ave. Bridge & Improvements	7,225,222	-	-	-	7,225,222
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	3,621,884	-	-	-	3,621,884
88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	2,741,669	-	-	-	2,741,669
88505	San Marcos Creek Specific Plan: Creekside Drive and Pad Grading	1,022,930	-	-	-	1,022,930
88507	San Marcos Creek Specific Plan: Promenade Construction	317,430	-	-	-	317,430
88529	San Marcos Creek Specific Plan: Environmental Habitat and Mitigation	5,816,714	-	-	-	5,816,714
PK006	Rancho Coronado Park Improvements	1,340,000	-	-	-	1,340,000

TOTAL SUCCESSOR AGENCY NO. 3 BOND (560553)		25,092,285	-	-	-	25,092,285
---	--	-------------------	----------	----------	----------	-------------------

FACILITIES REPLACEMENT/REHABILITATION FUND (603)

FC004	Structure Removal Project	275,000	-	-	-	275,000
FC015	City Hall Waterproofing	50,000	-	-	-	50,000
FC016	City Hall Elevator Updates	1,000,000	-	-	-	1,000,000
PK010	Connors Park Synthetic Turf	800,000	-	-	-	800,000

Capital Improvement Projects Program

CIP Project Summary by Funding Source (continued)

Project Number	Project Name	Prior Budget Appropriation	Budget Adjustment	FY 2024-25 Budget Appropriation	Total Future Appropriation	Total Budget
PL004	Trash Amendment	250,000	-	-	-	250,000
TOTAL FACILITIES REPLACEMENT/REHABILITATION FUND (603)		2,375,000	-	-	-	2,375,000
INFRASTRUCTURE FUNDS (604)						
88532	Traffic Management System Enhancement	486,907	-	-	-	486,907
FC006	Interior Remodel/Apparatus Storage: Fire Station 3	960,000	-	-	-	960,000
FC010	Fire Station 3 Upgrades & Mechanical Ventilation	250,000	-	-	-	250,000
FC014	Clarifier Replacement	800,000	-	-	-	800,000
PL001	General Plan Update/Creek Specific Plan	-	44,649	44,649	-	44,649
ST001	Annual Surface Seal Project FY19-FY23	509,109	-	-	-	509,109
TOTAL INFRASTRUCTURE FUNDS (604)		3,006,016	44,649	44,649	-	3,050,665
FORMER SAN MARCOS REDEVELOPMENT AGENCY (943)						
88005	Woodland Parkway Hwy 78 Interchange and Barham Drive Widening	583,223	-	-	-	583,223
88179	South Santa Fe - Smilax to Bosstick	3,316,458	-	-	-	3,316,458
88214	Channel Widening South of Grand Avenue	249,539	-	-	-	249,539
88264	San Marcos Creek Specific Plan: Via Vera Cruz Bridge & Improvements	5,250	-	-	-	5,250
88265	San Marcos Creek Specific Plan: Discovery St. Widening & Flood Control	21,028	-	-	-	21,028
88507	San Marcos Creek Specific Plan: Promenade Construction	1,740	-	-	-	1,740
TOTAL FORMER SAN MARCOS REDEVELOPMENT AGENCY (943)		4,177,238	-	-	-	4,177,238
TOTAL CIP		\$ 228,638,492	\$ 43,283,217	\$ 16,917,477	\$ 32,799,575	\$ 278,355,544





San Marcos Boulevard at Discovery Street Intersection Improvements

Project Description:

This project will adjust the intersection at San Marcos Boulevard and Discovery Street to eliminate the free-right turn from San Marcos Boulevard to Discovery Street. The project will also widen San Marcos Boulevard in the westbound (towards Carlsbad) direction, for approximately 900 feet approaching the intersection.

Budget & Expense Summary:	
Prior Approved Budget:	\$ 3,525,170
Budget Appropriation Increase/(Decrease):	\$ 86,000
FY24-25 Budget:	<u>\$ 3,611,170</u>
Expended/Encumbered as of June 30, 2024	<u>\$ 3,611,170</u>
Available Budget as of June 30, 2024	\$



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
Developer Deposit	\$ 1,480,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,480,170
Other Agency	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
PFF (Cir Streets)	\$ 1,615,000	\$ 86,000	\$ -	\$ -	\$ -	\$ -	\$ 1,701,000
TransNet LSI	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Totals	\$ 3,525,170	\$ 86,000	\$ -	\$ -	\$ -	\$ -	\$ 3,611,170
Total Project Cost							\$ 3,611,170



Woodland Parkway Hwy 78 Interchange and Barham Drive Widening

Project Description:

This project includes reconstruction of the State Route 78 overcrossing at Woodland Parkway, reconfiguration of on/off ramps, widening and realigning portions of Woodland Parkway, Barham Drive, and Rancheros Drive. Caltrans has assumed design and construction services, completing this project and future funding amounts, as well as the total project cost, are still being determined based on ongoing discussions between agencies.



Prior Approved Budget:	\$ 17,419,943
Budget Appropriation Increase/(Decrease):	\$ -
FY24-25 Budget:	<u>\$ 17,419,943</u>
Expended/Encumbered as of June 30, 2024	<u>\$ 11,479,164</u>
Available Budget as of June 30, 2024	\$ 5,940,779

	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
PFF (SR78)	\$ 16,236,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,236,720
TransNet LSI	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Former SM Redev. Agency	\$ 583,223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 583,223
Totals	\$ 17,419,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,419,943
Total Project Cost							\$ 17,419,943



South Santa Fe - Smilax to Bosstick

A map of San Marcos, Texas, showing its location relative to Vista, Carlsbad, and Escondido. The city is outlined in black and labeled "San Marcos". Major roads are shown in orange, and water bodies are in blue. The map is part of a larger document discussing the city's economic development and the impact of the 2008 recession.

		FY 2024-25 Budget Appropriation	FY 2025-26					
	Prior Budget Appropriation		FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total	
Funding Source Summary								
Gas Tax	\$ 1,670,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,670,000
Traffic Safety	\$ 4,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,284
PFF (Cir Streets)	\$ 1,176,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,176,444
TransNet Highway	\$ 580,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 580,000
TransNet LSI	\$ 308,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 308,156
TIF Funds	\$ 82,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,000
SA No. 3 Bond Proceeds	\$ 287,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287,466
Former SM Redev. Agency	\$ 3,316,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,316,458
Totals	\$ 7,424,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,424,808
Total Project Cost			\$ 7,424,808					



Channel Widening South of Grand Avenue

Project Description:	
This project includes the widening of the existing drainage channel south of Grand Avenue, west of Linda Vista Drive, and the creation of riparian habitat on City-owned land. This project also includes the construction of a precast bridge over the widened channel for future access to Linda Vista Drive and Grand Avenue. Improvements are needed to relive local flooding and promote the development of the site.	
Budget & Expense Summary:	
Prior Approved Budget:	\$ 4,711,261
Budget Appropriation Increase/(Decrease):	\$ -
FY24-25 Budget:	<u>\$ 4,711,261</u>
Expended/Encumbered as of June 30, 2024	<u><u>\$ 4,025,443</u></u>
Available Budget as of June 30, 2024	\$ 685,818



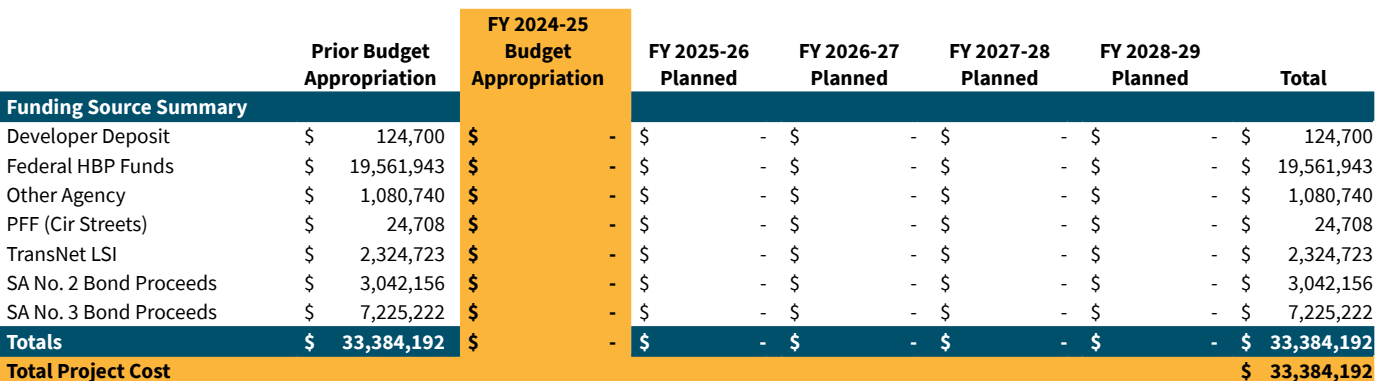
	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
PFF (FC)	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
PFF (Cir Streets)	\$ 1,642,752	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,642,752
SA No. 3 Bond Proceeds	\$ 2,718,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,718,970
Former SM Redev. Agency	\$ 249,539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249,539
Totals	\$ 4,711,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,711,261
Total Project Cost							\$ 4,711,261



Project Description:

Budget & Expense Summary:

Expended/Encumbered as of June 30, 2024	<u>\$ 30,017,499</u>
Available Budget as of June 30, 2024	<u>\$ 3,366,693</u>





		FY 2024-25						
	Prior Budget	Budget	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29		
	Appropriation	Appropriation	Planned	Planned	Planned	Planned	Total	
Funding Source Summary								
City In-Kind Contribution	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	
Developer Deposit	\$ 1,430,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,430,000	
Prop 84 - River Parkway Grant	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	
SA No. 2 Bond Proceeds	\$ 1,740,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,740,015	
SA No. 3 Bond Proceeds	\$ 317,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 317,430	
Former SM Redev. Agency	\$ 1,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,740	
Totals	\$ 4,544,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,544,185	
Total Project Cost							\$ 4,544,185	



San Marcos Creek Specific Plan: Environmental Habitat and Mitigation



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation		FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary								
Gas Tax	\$ 770,645	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	770,645
TransNet Excess SAFE Revenue Funds	\$ 244,048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	244,048
TransNet LSI	\$ 1,244,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,244,000
Infrastructure Replacement/ Rehab	\$ 486,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	486,907
Totals	\$ 2,745,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,745,600
Total Project Cost								\$ 2,745,600



Structure Removal Project

Project Description:
This project will remove four structures at parks throughout the City currently at the end of their useful life. Two structures, a caretaker residence and garage, are proposed to be removed at Bradley Park. A former caretaker unit is proposed to be removed at Walnut Grove Park.

Budget & Expense Summary:

	Prior Budget Appropriation	FY 2024-25 Budget Appropriation		FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary								
Facilities Replacement/Rehab	\$ 275,000	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 275,000
Totals	\$ 275,000	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 275,000
Total Project Cost								\$ 275,000



Project Description:

Budget & Expense Summary:

[illegible]



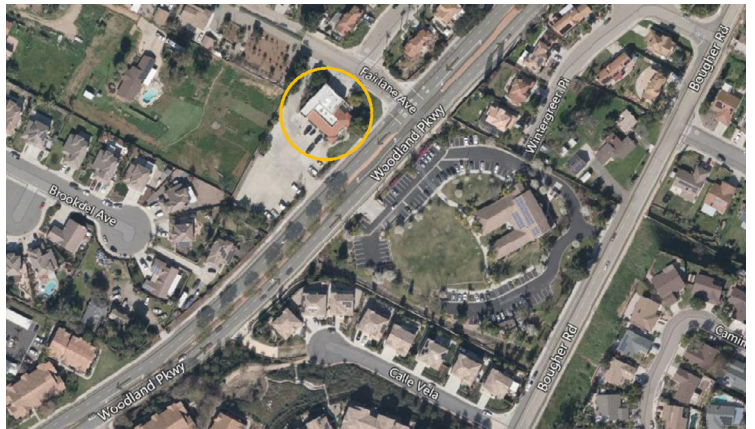
Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
FC010	Facilities	Improvement	Summer 2025	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2021-22	Design		\$2,250,000	N/A

Project Description:

The project includes a reworking of the interior of Fire Station #3 to better utilize the existing space and may include a minor building addition, the addition of mechanical ventilation in the apparatus bays, site security fencing, and minor parking lot changes to accommodate public and ADA accessibility needs. This project will also include the installation of ventilations for apparatus bays at all existing stations.

Budget & Expense Summary:

Prior Approved Budget:	\$ 2,250,000
Budget Appropriation Increase/(Decrease):	\$ -
FY24-25 Budget:	<u>\$ 2,250,000</u>
Expended/Encumbered as of June 30, 2024	<u>\$ 427,053</u>
Available Budget as of June 30, 2024	<u>\$ 1,822,947</u>



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
Grant/Other	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Infrastructure Replacement/ Rehab	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Totals	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000
Total Project Cost							\$ 2,250,000



Future Fire Station Feasibility Study

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
FC013	Facilities	Improvement	Summer 2024	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2022-23	Feasibility		\$250,000	N/A

Project Description:

This project will update the SOC to identify the communities need for an additional fire station. The study will also evaluate the service area and identify possible locations for one or more new fire station(s).

Budget & Expense Summary:

Prior Approved Budget:	\$ 250,000
Budget Appropriation Increase/(Decrease):	\$ -
FY24-25 Budget:	\$ 250,000
Expended/Encumbered as of June 30, 2024	<u>\$ 56,225</u>
Available Budget as of June 30, 2024	<u>\$ 193,775</u>



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation		FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary								
Grant/Other	\$ 250,000	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 250,000
Totals	\$ 250,000	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 250,000
Total Project Cost								\$ 250,000

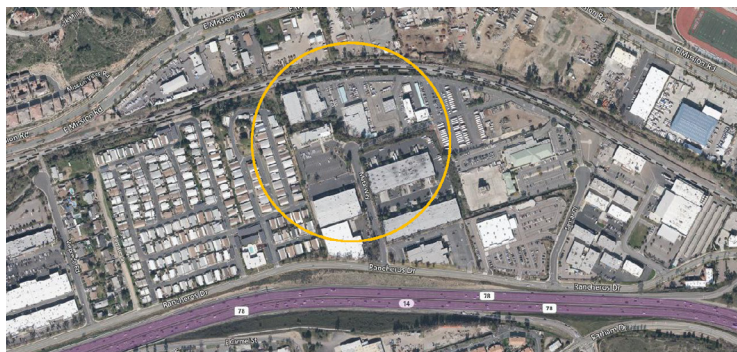


Clarifier Replacement

Project Description:

Budget & Expense Summary:

Expended/Encumbered as of June 30, 2024	<u>\$ 103,724</u>
Available Budget as of June 30, 2024	<u>\$ 696,276</u>

[illegible]



Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
FC015	Facilities	Improvement	Spring 2025	Real Property Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2022-23	Not Started		\$50,000	N/A

Project Description:

This project will repair City Hall Building damage caused by leaking in the exterior building faade.

Budget & Expense Summary:

Prior Approved Budget:	\$	50,000
Budget Appropriation Increase/(Decrease):	\$	-
FY24-25 Budget:	\$	50,000

Expended/Encumbered as of June 30, 2024	<u>\$ 27,704</u>
Available Budget as of June 30, 2024	<u>\$ 22,296</u>

[illegible]



City Hall Elevator Updates

Project Description:		
Project to replace/repair the elevators at the City Hall main building and in the parking structure.		
Budget & Expense Summary:		
Prior Approved Budget:	\$	1,000,000
Budget Appropriation Increase/(Decrease):	\$	-
FY24-25 Budget:	\$	1,000,000
Expended/Encumbered as of June 30, 2024	\$	97,586
Available Budget as of June 30, 2024	\$	902,414



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
Facilities Replacement/Rehab	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Totals	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Total Project Cost							\$ 1,000,000



CAPITAL IMPROVEMENT PROJECT - FACILITIES

Discovery Lake Bridge Repair

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
FC017	Facilities	Maintenance	Summer 2026	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2024-25	Maintenance	\$400,000	N/A	

Project Description:

This project would repair deteriorating timbers on a small access bridge.

Budget & Expense Summary:

Prior Approved Budget:	\$	-
Budget Appropriation Increase/(Decrease):	\$	400,000
FY24-25 Budget:	\$	400,000
Expended/Encumbered as of June 30, 2024	\$	-
Available Budget as of June 30, 2024	\$	400,000



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
CFD 98-02	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
Totals	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
Total Project Cost							\$ 400,000



CAPITAL IMPROVEMENT PROJECT - FACILITIES

Meyer-Doran House Restoration

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
FC018	Facilities	Maintenance	Fall 2026	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2024-25	Maintenance	\$200,000	N/A	

Project Description:

This project would perform restoration on the Meyer-Doran house as part of its permits related to the Creek Specific Plan

Budget & Expense Summary:

Prior Approved Budget:	\$	-
Budget Appropriation Increase/(Decrease):	\$	200,000
FY24-25 Budget:	\$	200,000
Expended/Encumbered as of June 30, 2024	\$	-
Available Budget as of June 30, 2024	\$	200,000



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
PFF (HC)	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 200,000
Totals	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 200,000
Total Project Cost							\$ 200,000



CAPITAL IMPROVEMENT PROJECT - FACILITIES

Senior Center HVAC/Cool Zone

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
FC019	Facilities	Maintenance	Fall 2025	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2024-25	Maintenance	\$1,100,000	N/A	

Project Description:

This project would update the HVAC of the Senior Activity Center and allow for a cool zone to be established.

Budget & Expense Summary:

Prior Approved Budget:	\$	-
Budget Appropriation Increase/(Decrease):	\$	1,100,000
FY24-25 Budget:	\$	1,100,000
Expended/Encumbered as of June 30, 2024	\$	-
Available Budget as of June 30, 2024	\$	1,100,000



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
CDBG	\$ -	\$ 100,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,100,000
Totals	\$ -	\$ 100,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,100,000
Total Project Cost							\$ 1,100,000



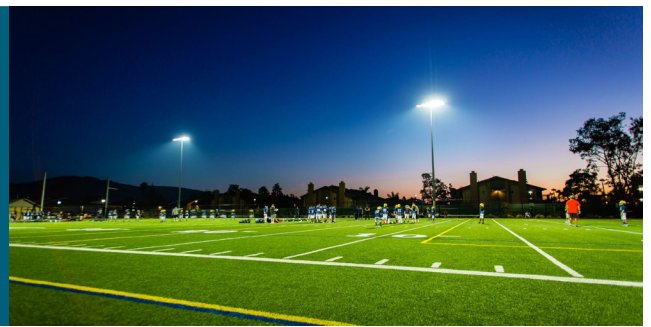
Rancho Coronado Park Improvements

Project Description:	
This project will plan and construct a portion of the Rancho Coronado Park.	
Budget & Expense Summary:	
Prior Approved Budget:	\$ 1,831,500
Budget Appropriation Increase/(Decrease):	\$ -
FY24-25 Budget:	\$ 1,831,500
Expended/Encumbered as of June 30, 2024	\$ 1,692,886
Available Budget as of June 30, 2024	\$ 138,614



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
Developer Deposit	\$ 141,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,500
PFF (Parks/Trails)	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000
SA No. 3 Bond Proceeds	\$ 1,340,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,340,000
Totals	\$ 1,831,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,831,500
Total Project Cost							\$ 1,831,500

[illegible]



Richmar Park Phase 2

Project Description:	
This project will construct the remainder of Richmar Park including a shade structure, half basketball court, sidewalk and landscaping.	
Budget & Expense Summary:	
Prior Approved Budget:	\$ 800,000
Budget Appropriation Increase/(Decrease):	\$ -
FY24-25 Budget:	<u>\$ 800,000</u>
Expended/Encumbered as of June 30, 2024	<u><u>\$ 315,000</u></u>
Available Budget as of June 30, 2024	<u>\$ 799,685</u>

[illegible]



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
Developer Deposit	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000
Grant/Other	\$ 366,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366,484
PFF (Parks/Trails)	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Totals	\$ 1,166,484	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 1,316,484
Total Project Cost			\$ 1,316,484				

[illegible]



Project Description:

A photograph of a large, modern building with a prominent dome and a series of windows. The building is constructed of light-colored stone or concrete. The dome is a large, rounded structure with a grid-like pattern. The windows are arranged in a long, horizontal row, and some are open, showing the interior. The building is surrounded by greenery, including trees and bushes.

Expended/Encumbered as of June 30, 2024	\$ 971,809
Available Budget as of June 30, 2024	\$ -

[illegible]



Housing, Environmental Justice, and Safety Element Updates

Project Description:		
This Grant funded project will update the housing element, safety element, and environmental justice as statutorily required. Project will include the development of implementation documents and programs.		
Budget & Expense Summary:		
Prior Approved Budget:	\$	450,000
Budget Appropriation Increase/(Decrease):	\$	-
FY24-25 Budget:	\$	450,000
Expended/Encumbered as of June 30, 2024	\$	447,662
Available Budget as of June 30, 2024	\$	2,339



		FY 2024-25 Budget Appropriation	FY 2025-26					
	Prior Budget Appropriation		FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total	
Funding Source Summary								
General Fund	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000
City Affordable Housing	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Grant/Other	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Totals	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Total Project Cost			\$ 450,000					

[illegible]



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
Facilities Replacement/Rehab	\$ 250,000	- \$	- \$	- \$	- \$	- \$	250,000 \$
Totals	\$ 250,000	- \$	- \$	- \$	- \$	- \$	250,000 \$
Total Project Cost							250,000 \$



CAPITAL IMPROVEMENT PROJECT - PLANNING

EV Grant Program

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL005	Planning	Sustainability	Annual	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY2022-23	Ongoing	\$450,000	N/A	

Project Description:

This program will grant programs in conformance with the Climate Action Plan to qualified individuals whom have installed Electric-Vehicle chargers.

Budget & Expense Summary:

Prior Approved Budget:	\$	450,000
Budget Appropriation Increase/(Decrease):	\$	-
FY24-25 Budget:	\$	450,000

Expended/Encumbered as of June 30, 2024	\$	40,085
Available Budget as of June 30, 2024	\$	409,915



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
General Fund	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Totals	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Total Project Cost							\$ 450,000



CAPITAL IMPROVEMENT PROJECT - STORM DRAINS

Citywide Floodplain Analysis

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL006	Storm Drains	Forward Planning	Fall 2026	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2024-25	Forward Planning	\$1,500,000	N/A	

Project Description:

This project would analyze regulatory floodplains in the City and amend the City's drainage master plan to address any infrastructure needs.

Budget & Expense Summary:

Prior Approved Budget:	\$	-
Budget Appropriation Increase/(Decrease):	\$	1,500,000
FY24-25 Budget:	\$	1,500,000

Expended/Encumbered as of June 30, 2024	\$	-
Available Budget as of June 30, 2024	\$	1,500,000



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
PFF (FC)	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,500,000
Totals	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,500,000
Total Project Cost							\$ 1,500,000



CAPITAL IMPROVEMENT PROJECT - PLANNING

Creek Specific Plan Amendment

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
PL007	Planning	Forward Planning	Spring 2026	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2024-25	Forward Planning	\$690,000	N/A	

Project Description:

This project would update the Creek Specific plan.

Budget & Expense Summary:

Prior Approved Budget:	\$	-
Budget Appropriation Increase/(Decrease):	\$	690,000
FY24-25 Budget:	\$	690,000
Expended/Encumbered as of June 30, 2024	\$	-
Available Budget as of June 30, 2024	\$	690,000



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
Grant/Other	\$ -	\$ 690,000	\$ -	\$ -	\$ -	\$ -	\$ 690,000
Totals	\$ -	\$ 690,000	\$ -	\$ -	\$ -	\$ -	\$ 690,000
Total Project Cost							\$ 690,000



Mission/Mulberry Drainage Improvements

Project Description:		
This project includes the installation of a new storm drain facility from an existing outfall located on the 400 block of Mulberry Dr., to the box culvert on Mission Rd. and the elimination of the current drop structure. The proposed new storm drain facility will connect to an existing storm drain line that runs under Mission Rd. and ultimately into San Marcos Creek.		
Budget & Expense Summary:		
Prior Approved Budget:	\$	6,500,000
Budget Appropriation Increase/(Decrease):	\$	-
FY24-25 Budget:	\$	6,500,000
Expended/Encumbered as of June 30, 2024	\$	292,754
Available Budget as of June 30, 2024	\$	6,207,246

[illegible]



San Marcos Boulevard Reconstruction

Project Description:		
This project includes the reconstruction of San Marcos Blvd. from Grand Ave. to Rancho Santa Fe Rd., including the removal and replacement of deteriorated pavement, removal of pavers at intersections, the installation of new signals throughout the corridor, update of pedestrian ramps for ADA compliance, and the replacement of damaged and uplifted curbs, gutters, and sidewalk.		
Budget & Expense Summary:		
Prior Approved Budget:	\$	11,600,000
Budget Appropriation Increase/(Decrease):	\$	-
FY24-25 Budget:	\$	11,600,000
Expended/Encumbered as of June 30, 2024	\$	410,062
Available Budget as of June 30, 2024	\$	11,189,938



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
Gas Tax	\$ 2,399,000	\$ 2,704,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 6,103,000
TransNet LSI	\$ 4,622,172	\$ (1,481,000)	\$ -	\$ -	\$ -	\$ -	\$ 3,141,172
RTCIP	\$ -	\$ 2,355,828	\$ -	\$ -	\$ -	\$ -	\$ 2,355,828
Totals	\$ 7,021,172	\$ 3,578,828	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 11,600,000
Total Project Cost			\$ 11,600,000				



Discovery Street from Craven to Twin Oaks Valley Road

Project Description:	
The project involves surface improvements including asphalt, concrete, medians, sidewalks, signage, traffic lights, and underground improvements including utility and drainage improvements, relocations and water treatment within the public right of way to accommodate the construction of additional lanes.	
Budget & Expense Summary:	
Prior Approved Budget:	\$ 21,000,000
Budget Appropriation Increase/(Decrease):	\$ -
FY24-25 Budget:	<u>\$ 21,000,000</u>
Expended/Encumbered as of June 30, 2024	<u>\$ 16,473,407</u>
Available Budget as of June 30, 2024	<u>\$ 4,526,593</u>



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
PFF (Cir Streets)	\$ 6,132,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,132,122
PFF (SR78)	\$ 12,893,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,893,850
RTCIP	\$ 1,974,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,974,028
Totals	\$ 21,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000,000
Total Project Cost							\$ 21,000,000



Project Description:

Budget & Expense Summary:

A map of San Marcos, California, showing its location relative to surrounding areas. The city is outlined in black and labeled "San Marcos". To the northwest is Vista, to the west is Carlsbad, and to the east is Escondido. Major roads, including Interstate 5 (I-5) and State Route 52, are shown in orange. The map also depicts various green spaces and water bodies within the city limits.

[illegible]



CAPITAL IMPROVEMENT PROJECT - STREETS

Palomar College/Mission Pedestrian Enhancements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST010	Streets	Improvement	Summer 2024	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2019-20	Design		\$400,000	N/A

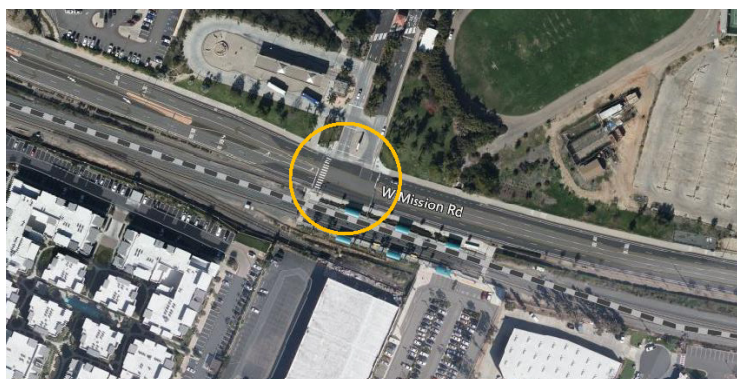
Project Description:

This project will construct at grade pedestrian improvements to enhance the existing crossing located on Mission between Palomar College and the Sprinter Station.

Budget & Expense Summary:

Prior Approved Budget:	\$	400,000
Budget Appropriation Increase/(Decrease):	\$	-
FY24-25 Budget:	\$	400,000

Expended/Encumbered as of June 30, 2024	<u>\$ 108,896</u>
Available Budget as of June 30, 2024	<u>\$ 291,104</u>



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
Developer Deposit	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Totals	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Total Project Cost							\$ 400,000



Project Description:

Budget & Expense Summary:

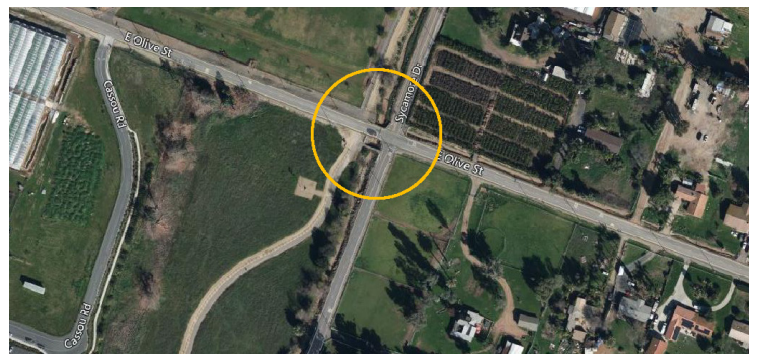
A map of San Marcos, California, showing its location relative to surrounding areas. The city is outlined in black and labeled "San Marcos". To the northwest is Vista, to the southwest is Carlsbad, and to the east is Escondido. Major roads, including Interstate 5 (I-5) and State Route 52, are shown in orange. The map also depicts various green spaces and water bodies within the city limits.

	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
Gas Tax	\$ 357,000	\$ -	\$ 144,575	\$ -	\$ -	\$ -	\$ 501,575
RMRA	\$ 2,655,425	\$ 3,749,126	\$ 2,000,000	\$ 1,626,000	\$ -	\$ -	\$ 10,030,551
TransNet LSI	\$ 843,000	\$ 250,874	\$ 2,000,000	\$ 2,374,000	\$ -	\$ -	\$ 5,467,874
Totals	\$ 3,855,425	\$ 4,000,000	\$ 4,144,575	\$ 4,000,000	\$ -	\$ -	\$ 16,000,000
Total Project Cost							\$ 16,000,000



Olive Street Bridge

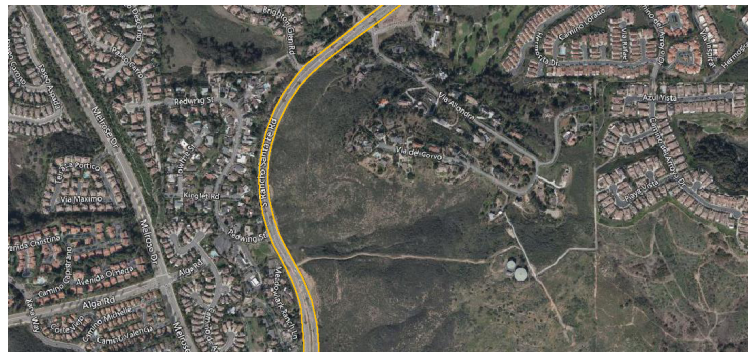
Project Description:		
This project is the replacement of an existing timber bridge identified as structurally deficient by Caltrans with a new structure.		
Budget & Expense Summary:		
Prior Approved Budget:	\$	2,500,000
Budget Appropriation Increase/(Decrease):	\$	-
FY24-25 Budget:	\$	2,500,000
Expended/Encumbered as of June 30, 2024	\$	-
Available Budget as of June 30, 2024	\$	2,500,000

[illegible]



Rancho Santa Fe Pavement Restoration

Project Description:		
The project will rehabilitate the pavement on Rancho Santa Fe from approximately Melrose to Island Drive.		
Budget & Expense Summary:		
Prior Approved Budget:	\$	3,000,000
Budget Appropriation Increase/(Decrease):	\$	4,600,000
FY24-25 Budget:	\$	7,600,000
Expended/Encumbered as of June 30, 2024	\$	315,968
Available Budget as of June 30, 2024	\$	7,284,032

[illegible]

[illegible]



CAPITAL IMPROVEMENT PROJECT - STORM DRAINS

San Marcos Boulevard Storm Drain Repair

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST017	Storm Drains	Maintenance	Summer 2024	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2023-24	Construction	\$500,000	N/A	

Project Description:

This project will replace and install the storm drain on San Marcos Blvd resulting from development in the surrounding area

Budget & Expense Summary:

Prior Approved Budget:	\$	500,000
Budget Appropriation Increase/(Decrease):	\$	-
FY24-25 Budget:	\$	500,000
Expended/Encumbered as of June 30, 2024	\$	43,486
Available Budget as of June 30, 2024	\$	456,514



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
Developer Deposit	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Totals	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Total Project Cost							\$ 500,000



Annual Surface Seal Project FY28-FY31

A map of San Marcos, California, showing its irregular city boundary. The city is shaded in light beige. Major roads are shown in orange, including I-15 running vertically and I-805 running horizontally. Surrounding areas are labeled: Vista to the northwest, Carlsbad to the southwest, and Escondido to the southeast. The city name 'San Marcos' is centered within the boundary. A large white area in the southwest represents a reservoir or lake.

[illegible]



CAPITAL IMPROVEMENT PROJECT - STREETS

Inland Rail Trail/Mission Road Lighting Enhancement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST019	Streets	Improvement	Summer 2027	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2024-25	Improvement	\$1,000,000	N/A	

Project Description:

This project would construct enhanced pedestrian lighting along Mission road in the Richmar Neighborhood along the inland rail trail.

Budget & Expense Summary:

Prior Approved Budget:	\$	-
Budget Appropriation Increase/(Decrease):	\$	1,000,000
FY24-25 Budget:	\$	1,000,000
Expended/Encumbered as of June 30, 2024	\$	-
Available Budget as of June 30, 2024	\$	1,000,000



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
Grant/Other	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Totals	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Total Project Cost							\$ 1,000,000



CAPITAL IMPROVEMENT PROJECT - STORM DRAINS

Rancho Santa Fe Backbone Storm Drain

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST020	Storm Drains	Improvement	Summer 2028	Development Services
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2024-25	Improvement		\$4,900,000	N/A

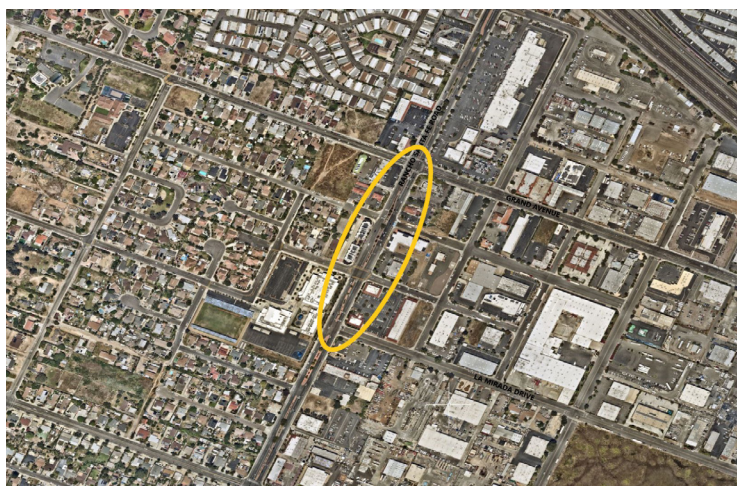
Project Description:

This project will construct a backbone storm drain between Grand Ave. and La Mirada.

Budget & Expense Summary:

Prior Approved Budget:	\$	-
Budget Appropriation Increase/(Decrease):	\$	4,900,000
FY24-25 Budget:	\$	4,900,000

Expended/Encumbered as of June 30, 2024	\$ -
Available Budget as of June 30, 2024	\$ 4,900,000

[illegible]



CAPITAL IMPROVEMENT PROJECT - STORM DRAINS

La Mirada Backbone Storm Drain

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
ST021	Storm Drains	Improvement	Summer 2026	Development Services
Initial Funding Year	Project Phase	Total Project Cost	RTIP Project Code	
FY 2024-25	Improvement	\$3,400,000	N/A	

Project Description:

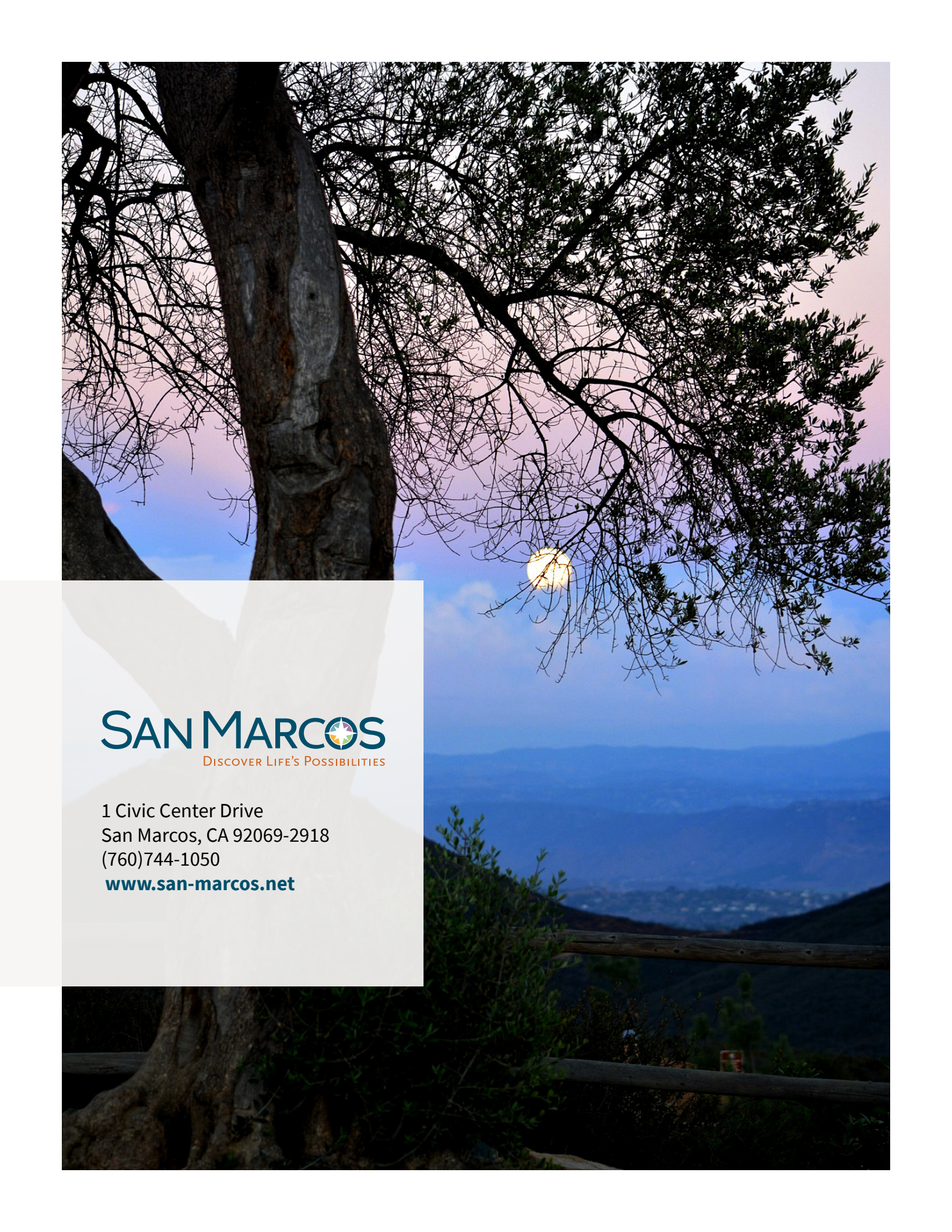
This project will construct a backbone storm drain between Las Posas and Rancho Santa Fe Road along La Mirada.

Budget & Expense Summary:

Prior Approved Budget:	\$	-
Budget Appropriation Increase/(Decrease):	\$	3,400,000
FY24-25 Budget:	\$	3,400,000
Expended/Encumbered as of June 30, 2024	\$	-
Available Budget as of June 30, 2024	\$	3,400,000



	Prior Budget Appropriation	FY 2024-25 Budget Appropriation	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	Total
Funding Source Summary							
PFF (FC)	\$ -	\$ 400,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 3,400,000
Totals	\$ -	\$ 400,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 3,400,000
Total Project Cost							\$ 3,400,000



SAN MARCOS

DISCOVER LIFE'S POSSIBILITIES

1 Civic Center Drive
San Marcos, CA 92069-2918
(760) 744-1050
www.san-marcos.net