



2024-2025 **BUDGET** IN BRIEF



INTRODUCTION

As stewards of taxpayer dollars, the City of San Marcos endeavors in providing transparency and accountability in its budget. With a conservative fiscal approach, San Marcos strives to balance service enhancements with long-term fiscal sustainability. The budget is the product of a collaborative effort to meet the challenges of increasing costs while responding to the community's service needs.

In June, the City Council passed and adopted the Operations & Maintenance budget for the Fiscal Year 2024-25 as well as a five-year Capital Improvement Program (CIP) budget. The budgets fund the Council's continuing commitment to providing high levels of service to the City's residents, visitors, and business community. For more information or to view the City's complete budget document, visit www.san-marcos.net/finance.

BUDGET DEVELOPMENT

The development of the Fiscal Year 2024-25 budget is guided by City Council's strategic priorities, budget policies, long-range fiscal sustainability, legal mandates and service level prioritization.

CITY COUNCIL'S STRATEGIC PRIORITIES



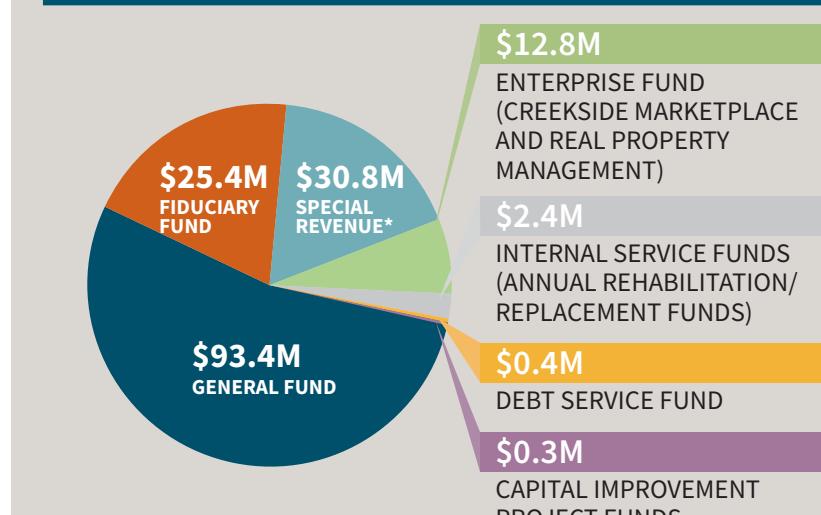
The City's Finance Department, with direction from the City Manager, works closely with each department to prepare the budget based on available resources. During this process the Finance Department engages the Budget Review Committee, which is made up of San Marcos residents to review the budget and make recommendations to City Council throughout the budgeting process. A proposed budget is then presented to City Council for further review and input. The City Council customarily adopts the budget prior to the beginning of the fiscal year.

CITYWIDE BUDGET

The City's accounting system is organized by funds (pictured right). These funds capture all financial transactions related to the specific purpose for which the fund was created. The General Fund, the City's primary fund, reflects discretionary or unrestricted funding.

\$165.5 million in expenses are anticipated citywide.

BUDGETED EXPENSES BY FUND



*Special Revenue is funds to be used for a specific purpose such as gas tax, traffic safety, affordable housing and Community Facility Districts.

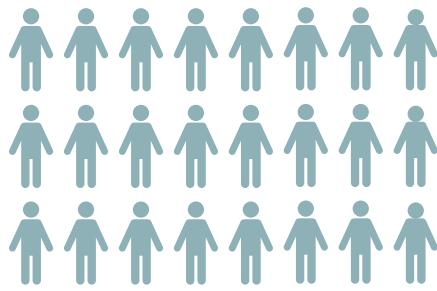
SAN MARCOS AT A GLANCE

Fiscal Year 2024-25

INCORPORATION
1963

24 SQUARE MILES

POPULATION



94,000+

INFRASTRUCTURE



334
MEDIAN & PARKWAYS



140
SIGNALIZED INTERSECTIONS



42
PLAYGROUNDS



27
MILES OF FIBER OPTIC CABLE



28,000+
TREES



1,873
STORM DRAINS

GOVERNMENT

Charter city operating under the City Council/City Manager form of government

PARKS & RECREATION



44 PARKS



13 RECREATION FACILITIES

OVER **72** MILES OF TRAILS

HUNDREDS OF

CLASSES, SPORTS PROGRAMS, CAMPS AND ACTIVITIES OFFERED ANNUALLY



PUBLIC SAFETY

20,149 = NUMBER OF SHERIFF & POLICE CALLS FOR SERVICE ANNUALLY

12,035 = NUMBER OF FIRE DEPARTMENT CALLS FOR SERVICE ANNUALLY



9-1-1 CALLS



ABOVE AVERAGE RESPONSE TIME

PRINCIPAL EMPLOYERS



SAN MARCOS
UNIFIED SCHOOL DISTRICT
engaging students...inspiring futures



4,200+

ACTIVE BUSINESS LICENSES

REVENUE-PRODUCING PROPERTY*



179,290
OFFICE SQ.FT.



16,800
INDUSTRIAL SQ.FT.



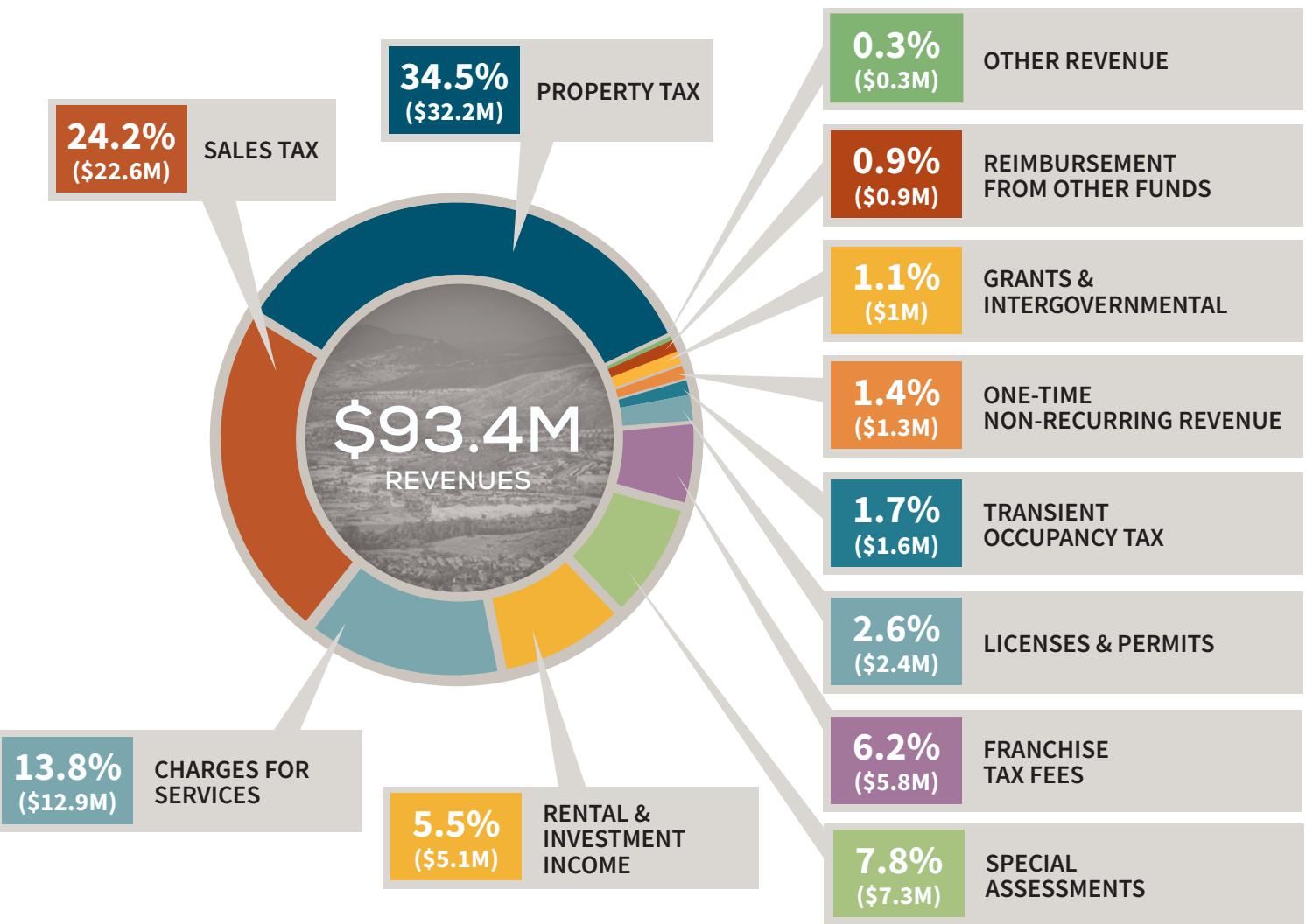
299,280
RETAIL SQ.FT.



1,983,538
GROUND LEASED SQ.FT.

*Revenue-producing property does not include municipal use sites/buildings

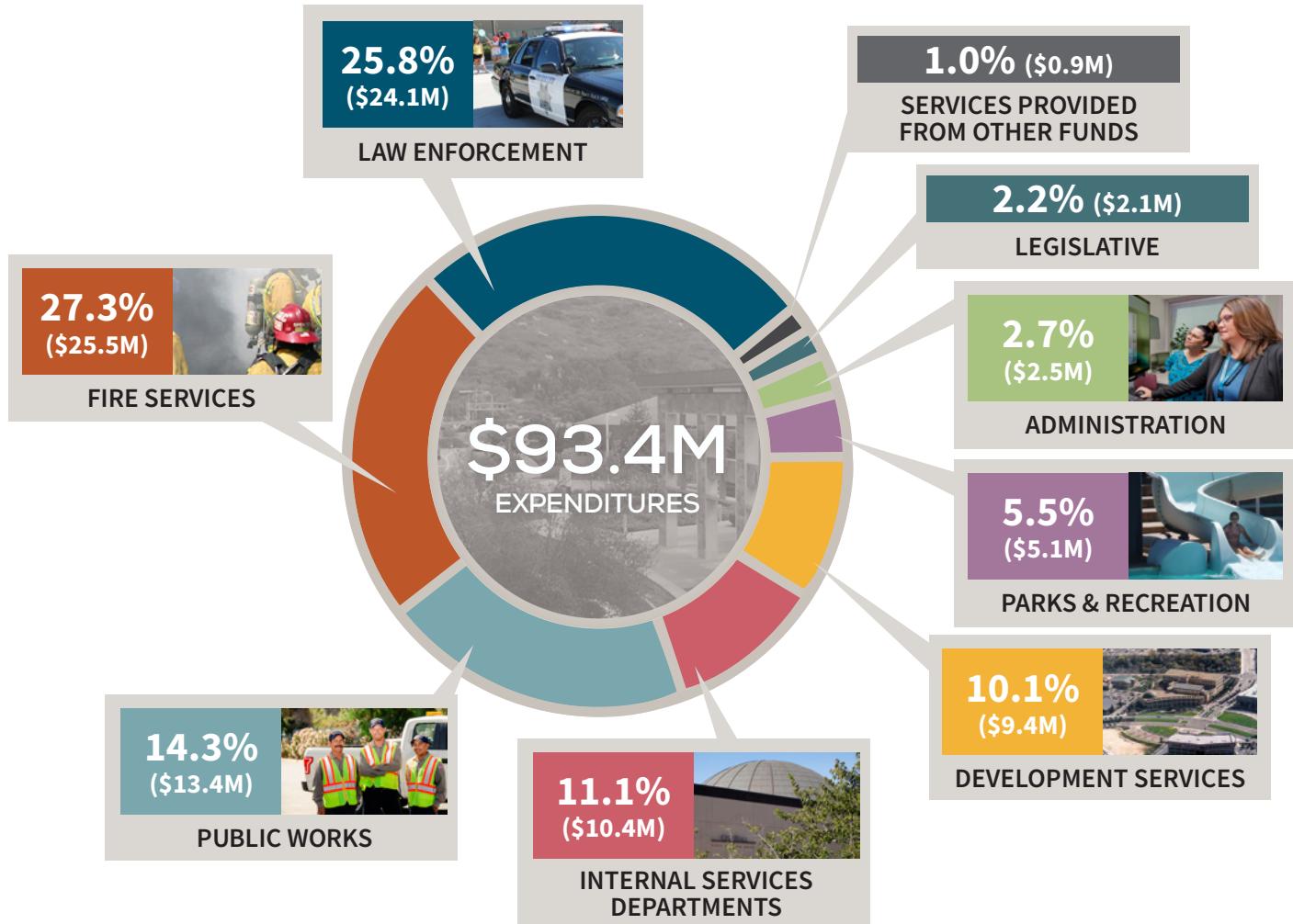
GENERAL FUND REVENUES



Charged with an entrepreneurial spirit, the City uses a variety of revenue sources such as taxes and assessments, franchise fees, and rental income to support day-to-day operating costs.

The City's General Fund revenue portfolio is diversified with about 68% of all annual revenues generated from taxes such as Property Tax, Sales Tax, Special Assessment Tax and Transient Occupancy Tax. FY 2024-25 Sales tax revenue is projected about level with FY 2023-24 adopted budget. County-assessed value of property tax increase during FY 2024-25 is estimated at 6.14%.

GENERAL FUND EXPENDITURES

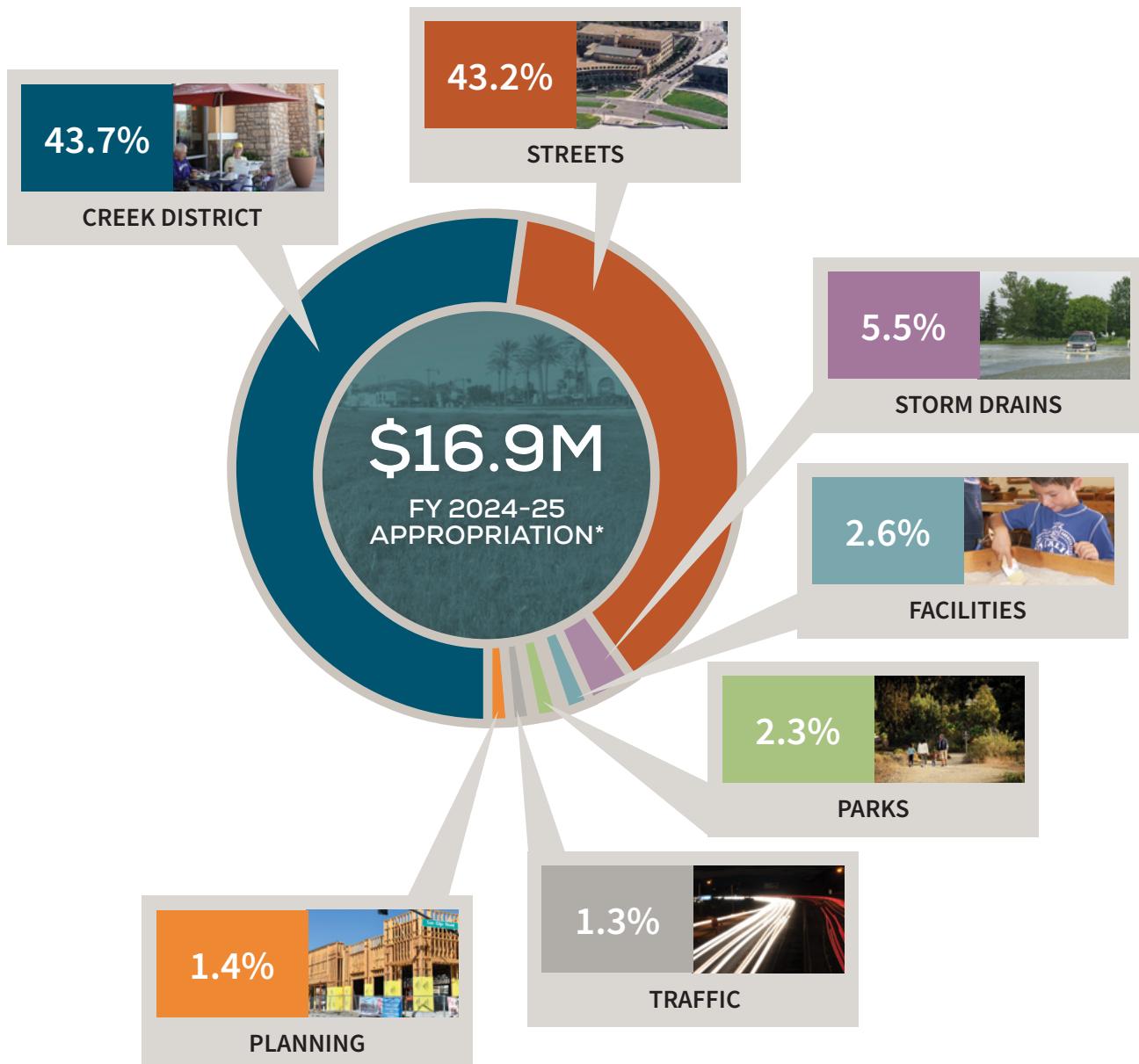


The City is focused on creating a balanced budget designed to make the best and most efficient use of the money entrusted to the City by the taxpayers.

In June, the City Council passed and adopted a \$93.4 million General Fund budget for Fiscal Year 2024-25. The General Fund pays for important services such as fire protection, law enforcement, street and park maintenance, community recreation, land use planning and general administration.

CAPITAL IMPROVEMENT PROJECTS PROGRAM BUDGET

The Capital Improvement Projects (CIP) Program is a five-year expenditure plan that provides the City with a financial strategy for major infrastructure improvements. Capital improvements can require multiple years to strategically plan, design, fund and eventually construct or execute. The CIP Program is updated annually to add new appropriations and/or projects while evaluating priorities, new requirements and new funding sources.



*Total five-year CIP budget is \$278.4 million. Percentages shown are percent of five-year total.

PLANNED CIP PROJECTS

The CIP includes long-term city infrastructure projects such as street improvements, traffic control devices, bridges, flood control, street lighting, development, and city park facilities.

CREEK DISTRICT PROJECTS

\$44.3 M	VIA VERA CRUZ BRIDGE & IMPROVEMENTS
\$33.4 M	BENT AVE. BRIDGE & IMPROVEMENTS
\$14.8 M	DISCOVERY ST. WIDENING & FLOOD CONTROL
\$12.9 M	ENVIRONMENTAL HABITAT AND MITIGATION
\$11.6 M	CREEKSIDE DRIVE AND PAD GRADING
\$4.5 M	PROMENADE CONSTRUCTION

OTHER MAJOR PROJECTS

\$21.0 M	DISCOVERY ST. FROM CRAVEN TO TWIN OAKS
\$17.0 M	WOODLAND PARKWAY HWY 78 INTERCHANGE AND BARHAM DR. WIDENING
\$16.0 M	ANNUAL SURFACE SEAL PROJECT FY24 - FY27
\$12.0 M	SAN MARCOS BLVD. RECONSTRUCTION
\$10.0 M	ANNUAL SURFACE SEAL PROJECT FY28-31
\$9.0 M	TWIN OAKS VALLEY RD. & BARHAM DR. IMPROVEMENTS
\$8.0 M	RANCHO SANTA FE PAVEMENT RESTORATION
\$7.0 M	SOUTH SANTA FE - SMILAX TO BOSSTICK
\$7.0 M	ANNUAL SURFACE SEAL PROJECT FY19 - FY23
\$5.0 M	RANCHO SANTA FE BACKBONE STORM DRAIN
\$5.0 M	CHANNEL WIDENING SOUTH OF GRAND AVENUE
\$4.0 M	SAN MARCOS BOULEVARD AT DISCOVERY STREET INTERSECTION IMPROVEMENTS
\$3.0 M	LA MIRANDA BACKBONE STORM DRAIN
\$3.0 M	CITYWIDE ADA INFRASTRUCTURE IMPROVEMENTS
\$3.0 M	TRAFFIC MANAGEMENT SYSTEM ENHANCEMENT
\$3.0 M	OLIVE STREET BRIDGE
\$2.0 M	FIRE STATION 3 UPGRADES & MECHANICAL VENTILATION
\$2.0 M	MISSION/MULBERRY DRAINAGE IMPROVEMENT
\$2.0 M	RANCHO CORONADO PARK IMPROVEMENTS
\$2.0 M	SOUTHLAKE PHASE 2
\$2.0 M	CITYWIDE FLOODPLAIN ANALYSIS
\$1.0 M	BRADLEY PARK PUMP TRACK
\$1.0 M	SENIOR CENTER HVAC / COOL ZONE
\$1.0 M	CITY HALL ELEVATOR UPDATE
\$1.0 M	INLAND RAIL TRAIL/MISSION ROAD LIGHTING ENHANCEMENT

SAN MARCOS

DISCOVER LIFE's POSSIBILITIES

Find out more about the city budget by visiting,
www.san-marcos.net/finance.

City of San Marcos

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