



# AGENDA REPORT

## CITY OF SAN CLEMENTE

### CITY COUNCIL MEETING

910 Calle Negocio  
2nd Floor  
San Clemente, California  
www.san-clemente.org

---

**Meeting Date:** June 4, 2024

Agenda Item: 8A

---

**Submitted By:** Finance and Administrative Services

**Prepared By:** Brian Brower, Administrative Services Director  
Jacob Rahn, Finance Manager

**Subject:**

**PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE BUDGET FOR FISCAL YEAR 2024-25 AND FISCAL YEAR 2025-26**

**Fiscal Impact:**

The adoption of the budget will establish funding levels for all City funds for Fiscal Year (FY) 2024-25 and FY 2025-26 (July 1 through June 30).

**Summary:**

The City of San Clemente work plan, aligning resources with priorities identified by the City Council and community at-large, is established through the adoption of a budget. This biennial Budget encompasses FY 2024-25 and FY 2025-26, with each budget taking effect on July 1 of each year and providing financial allocations through June 30 of the following year. The municipal budget includes several funds, with the primary operating budget being the City's General Fund. The budget is prepared with input from residents, elected officials, and staff. The City Council approves the budget, and any amendment to the budget, by a majority vote.

**Background:**

At the May 21, 2024 meeting of the City Council, the City held a budget workshop presenting the proposed Budget. The proposed operating and capital improvement budgets for FY 2024-25 and FY 2025-26 were made available to the public for review leading up to the workshop.

The Budget workshop presentation included a summary of highlights, including a positive operating position and fully-funded emergency reserves in the General Fund. The budget maintains current service levels over the two-year period and includes service enhancements related to Council priorities, such as adding an emergency services position and expansion of the park ranger program. Additionally, the presentation focused on potential challenges and solutions to address funding of future capital improvements and maintenance projects along the coastline, such as beach sand nourishment, slope retention, pier maintenance, and clean ocean activities, as well as opportunities to replace the loss of past revenue sources to properly address these new costs.

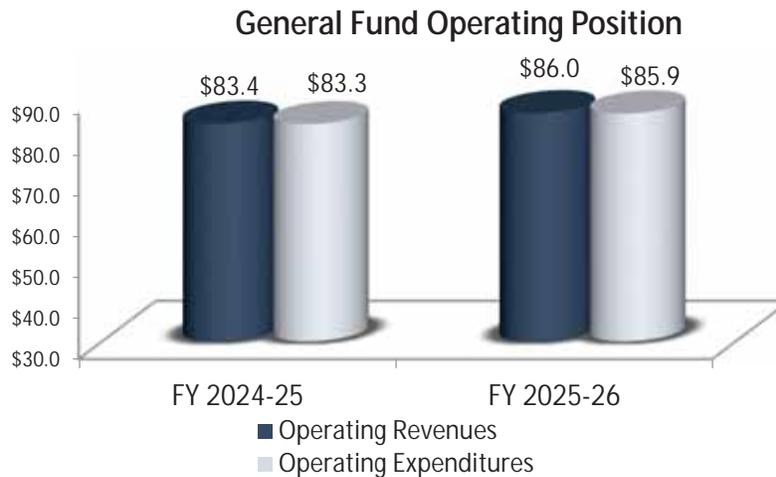
Following the presentation, staff received comments and answered questions from members of the public and City Council. Staff received direction to provide additional information related to support of community organizations, staffing alternatives and organizational considerations for the proposed Emergency Services Officer position, and the consideration of a Section 115 Trust to fund future pension obligations. No additional funds have been allocated as a result of the City

Council discussion, however direction related to the emergency services position and Section 115 Trust is formalized in the Staff Recommendations below.

In an effort to provide further public outreach regarding the budget process, the City also conducted the inaugural Budget Open House at the Community Center on May 23, 2024. This event provided an opportunity for members of the community to interact with staff from all departments, ask questions, and learn more about the Budget and operations of the City.

General Fund Budget Summary:

The General Fund has a balanced budget with a positive operating position of \$106,980 for FY 2024-25 and \$125,980 for FY 2025-26, as shown in the following chart.



General Fund Emergency Reserves are fully funded at an amount equal to 18% of operating expenditures. The Emergency Reserve is budgeted at \$14.99 million in FY 2024-25, increasing to \$15.47 million in FY 2025-26.

General Fund	FY 2023-24	Increase	FY 2024-25	Increase	FY 2025-26
<b>Emergency Reserve</b>	\$14,309,000	\$683,000	\$14,992,000	\$478,000	\$15,470,000

The General Fund’s fund balance is utilized to fund one-time capital outlay and reserve transfers as identified in the Budget. Significant Capital Improvement Projects budgeted in all funds over the next two fiscal years are listed below. A CIP summary listing of all budgeted projects is included as Attachment 2 and comprehensive project details are outlined in the CIP section of the Proposed Budget (Attachment 3).

- Sand Compatibility and Opportunistic Use Program (SCOUP)
- Vista Hermosa Sports Park Meadows Development
- Marquita Slope Reconstruction (Linda Lane Pump Station)
- Calafia Complete Streets
- Forster Ranch and Talega Parks Playground Equipment Replacement
- LPVH Three Artificial Field Synthetic Turf Replacement
- Recycled Water Expansion Phase II

- Poche Beach Runoff Reclamation Project
- Reservoir No. 5A Replacement
- Local Hazard Mitigation Plan
- Pedestrian Audible Warning System for Railroad

**All Funds Budget Summary:**

The Budget includes revenues and expenditures for all funds, including the General Fund, Special Revenue, Capital Project, Enterprise, and Internal Services Funds. Summary tables including revenue, expenditures, and fund balance for each of these individual funds are attached as Exhibit I and Exhibit II to the Resolution.

The San Clemente budget, if adopted, is subject to change by City Council action during the budget year to address unforeseen issues that arise as well as revenue and cost adjustments as actual numbers come in. Actions can be recommended and approved by the City Council to change the budget at any future City Council meeting.

***Council Options:***

- Approve Resolution No. 24-78 and adopt the FY 2024-25 Budget and FY 2025-26 Budget.
- Modify and adopt Resolution No. 24-78 and adopt FY 2024-25 Budget and FY 2025-26 Budget with revisions.
- Continue the item and direct staff to make additional revisions to the FY 2024-25 Budget and FY 2025-26 Budget prior to adoption.
- Deny the Resolution and FY 2024-25 Budget and FY 2025-26 Budget.

***Environmental Review/Analysis:***

Each of the projects in the Budget has been or will be separately evaluated for compliance with the California Environmental Quality Act at a staff level as appropriate.

***Recommended Actions:***

**Staff Recommendation**

1. Adopt Resolution No. 24-78 entitled: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN CLEMENTE, CALIFORNIA, ADOPTING AND APPROVING THE BUDGET AT THE FUND LEVEL FOR THE CITY OF SAN CLEMENTE MUNICIPAL BUDGET FOR FISCAL YEARS 2024-25 AND 2025-26 AND THE COMMITMENT OF FUND BALANCE.
2. Direct the City Manager to prepare an Agenda Report addressing the Emergency Services position with recommendations to best meet the service needs related to this position.
3. Direct the City Manager to prepare an Agenda Report in conjunction with the City Treasurer for the consideration of participation in a Section 115 Trust for the funding of future pension contributions.

***Attachment:***

1. Resolution No. 24-78
  - Exhibit I - All Funds Budget Summary for FY 2024-25 (attached to Resolution)
  - Exhibit II – All Funds Budget Summary for FY 2025-26 (attached to Resolution)
2. Capital Improvement Program (CIP) Summary
3. Proposed Fiscal Year 2024-25 and 2025-26 Budget, as presented on May 21, 2024

***Notification:***

None.

RESOLUTION NO. 24-78

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN CLEMENTE, CALIFORNIA, ADOPTING AND APPROVING THE BUDGET AT THE FUND LEVEL FOR THE CITY OF SAN CLEMENTE MUNICIPAL BUDGET FOR FISCAL YEARS 2024-25 AND 2025-26 AND THE COMMITMENT OF FUND BALANCE

WHEREAS, the City Manager has prepared the City of San Clemente's budget for the Fiscal Years ending June 30, 2025 and June 30, 2026; and

WHEREAS, the proposed budget was prepared in accordance with the financial policies of the City; and

WHEREAS, the City Council held a public budget workshop on May 21, 2024 for purposes of reviewing, discussing, and receiving public input on the proposed budget; and

WHEREAS, staff conducted an additional public outreach event known as the Budget Open House on May 23, 2024 at the Community Center; and

WHEREAS, the appropriations listed within the Two-Year Budget for Fiscal Years 2024-25 and 2025-26 will provide the level of services deemed appropriate by the City Manager consistent with anticipated revenues; and

WHEREAS, the proposed budget is an expenditure plan that includes the use of unassigned fund balance in Fiscal Years 2024-25 and 2025-26 for one-time capital projects and expenditures; and

WHEREAS, the proposed budget, even with the use of unassigned fund balance, ensures the maintenance of adequate reserves during Fiscal Years 2024-25 and 2025-26; and

WHEREAS, each of projects in the proposed budget have been or will be separately evaluated for compliance with the California Environmental Quality Act at a staff level at the appropriate time.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of San Clemente does hereby find, determine and resolve as follows:

Section 1. That the above recitals are true and correct and incorporated herein as findings.

Section 2. That the Municipal Budget for the City of San Clemente totaling revenues of \$164,529,130 and appropriations of \$179,089,880 in Fiscal Year 2024-25 as part of the Two-Year Budget, is adopted as the Budget of the City for said fiscal years at the fund level for all funds as shown on see Exhibit I hereto which is incorporated fully by this reference.

Section 3. That the Municipal Budget for the City of San Clemente totaling revenues of \$168,928,450 and appropriations of \$172,241,920 in Fiscal Year 2025-26, as part of the Two-Year Budget, is adopted as the Budget of the City for said fiscal years at the fund level for all funds as shown on see Exhibit I hereto which is incorporated fully by this reference.

Section 4. That General Fund Reserves are hereby established and shall be maintained based on the following levels within the General Fund. The City Council is authorized to expend the reserved funds by approving a formal resolution. The Emergency Reserve for FY 2024-25 and FY 2025-26 is 18% of budgeted operating expenditures in the General Fund.

Section 5. The City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

PASSED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

ATTEST:

\_\_\_\_\_  
City Clerk of the City of  
San Clemente, California

\_\_\_\_\_  
Mayor of the City of San  
Clemente, California

STATE OF CALIFORNIA     )  
 COUNTY OF ORANGE     ) §  
 CITY OF SAN CLEMENTE    )

I, LAURA CAMPAGNOLO, City Clerk of the City of San Clemente, California, do hereby certify that Resolution No. 24-78 was adopted at a regular meeting of the City Council of the City of San Clemente held on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, by the following vote:

AYES:

NOES:

ABSENT:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of San Clemente, California, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
 CITY CLERK of the City of  
 San Clemente, California

Approved as to form:

\_\_\_\_\_  
 Elizabeth A. Mitchell, City Attorney

# All Funds Budget Summary

## FY 2024-25

	Beginning Balance	FY 2024-25 Revenues	FY 2024-25 Expenditures	Ending Balance	Changes in Balances	% Change
<b>General Fund</b>	22,504,994	83,675,500	88,337,120	17,843,374	(4,661,620)	-21%
<b>Special Revenue Funds</b>						
Street Improvement	1,142,350	2,246,700	2,437,140	951,910	(190,440)	-17%
Gas Tax	4,907,800	3,650,100	3,019,310	5,538,590	630,790	13%
Miscellaneous Grants	546,850	405,940	346,700	606,090	59,240	11%
Building Homes & Jobs Act (SB2) Fund	139,190	296,130	279,850	155,470	16,280	0%
Disaster Relief	0	0	0	0	0	0%
Air Quality Improvement	203,960	85,800	80,000	209,760	5,800	3%
Local Cable Infrastructure	1,131,880	205,000	102,640	1,234,240	102,360	9%
Police Grants	213,620	186,000	246,420	153,200	(60,420)	-28%
Local Transit Program Grants	61,550	1,123,730	1,101,150	84,130	22,580	0%
<b>Capital Project Funds</b>						
Parks Acquisition & Dev.	844,490	161,490	779,830	226,150	(618,340)	-73%
Local Drainage Facilities	142,600	197,500	233,100	107,000	(35,600)	-25%
RCFPP	873,430	21,000	12,280	882,150	8,720	1%
Public Facilities Construction Fee	396,780	360,500	490,810	266,470	(130,310)	-33%
Developers Improvement	5,083,460	239,930	1,090,240	4,233,150	(850,310)	-17%
In-Lieu Housing	10,941,900	42,900	6,000	10,978,800	36,900	100%
Low/ Moderate Income Housing Reserve	2,921,730	17,600	35,210	2,904,120	(17,610)	-1%
	6,146,630	1,824,540	3,150,000	4,821,170	(1,325,460)	-22%
<b>Enterprise Funds</b>						
Water - Operating	6,238,599	26,959,279	28,872,560	4,325,318	(1,913,281)	-31%
- Depreciation Reserve	7,945,229	5,031,546	6,185,790	6,790,985	(1,154,244)	-15%
- Acreage Fee	1,131,757	52,787	212,200	972,344	(159,413)	-14%
- Other Agency	4,329,835	872,318	4,374,740	827,413	(3,502,422)	-81%
Sewer - Operating	972,707	11,853,249	12,399,980	425,976	(546,731)	-56%
- Depreciation Reserve	2,206,557	3,280,503	2,900,060	2,587,000	380,443	17%
- Connection Fee	214,914	12,710	37,010	190,614	(24,300)	-11%
- Other Agency	832,842	217,258	10,700	1,039,400	206,558	25%
Storm Drain - Operating	160,453	1,684,599	1,719,000	126,052	(34,401)	-21%
- Depreciation Reserve	809,617	912,951	797,120	925,448	115,831	14%
Solid Waste Management	375,770	220,850	243,040	353,580	(22,190)	-6%
Golf - Operating	2,395,663	3,637,022	3,377,800	2,654,885	259,222	11%
- Depreciation Reserve	3,501,348	311,748	20,720	3,792,376	291,028	8%
- Capital Improvement	1,209,809	152,130	55,470	1,306,469	96,660	8%
Clean Ocean	4,100	1,862,070	1,427,680	438,490	434,390	10595%
<b>Internal Service Funds</b>						
Central Services	367,920	441,840	473,920	335,840	(32,080)	-9%
Information Technology	1,050,280	2,530,050	3,483,450	96,880	(953,400)	-91%
Contract Fleet Services	(18,892)	1,592,470	1,551,040	22,538	41,430	-219%
Fleet Replacement Reserve	4,129,932	748,150	1,192,430	3,685,652	(444,280)	-11%
Medical Insurance	233,980	4,084,440	4,088,790	229,630	(4,350)	-2%
Workers' Compensation	2,085,220	530,100	629,390	1,985,930	(99,290)	-5%
General Liability Self Insurance	3,686,720	2,800,700	3,289,190	3,198,230	(488,490)	-13%
<b>Total All Funds</b>	<b>102,067,574</b>	<b>164,529,130</b>	<b>179,089,880</b>	<b>87,506,824</b>	<b>(14,560,750)</b>	<b>-14%</b>

# All Funds Budget Summary

## FY 2025-26

	Beginning Balance	FY 2025-26 Revenues	FY 2025-26 Expenditures	Ending Balance	Changes in Balances	% Change
<b>General Fund</b>	17,843,374	86,417,730	87,408,250	16,852,854	(990,520)	-6%
<b>Special Revenue Funds</b>						
Street Improvement	951,910	2,300,100	2,437,140	814,870	(137,040)	-14%
Gas Tax	5,538,590	3,726,290	4,569,310	4,695,570	(843,020)	-15%
Miscellaneous Grants	606,090	405,940	421,700	590,330	(15,760)	-3%
Building Homes & Jobs Act (SB2) Fund	155,470	296,130	295,470	156,130	660	0%
Disaster Relief	0	0	0	0	0	0%
Air Quality Improvement	209,760	85,800	80,000	215,560	5,800	3%
Local Cable Infrastructure	1,234,240	205,000	20,960	1,418,280	184,040	15%
Police Grants	153,200	191,000	246,420	97,780	(55,420)	-36%
Local Transit Program Grants	84,130	330,000	72,410	341,720	257,590	0%
<b>Capital Project Funds</b>						
Parks Acquisition & Dev.	226,150	53,200	169,830	109,520	(116,630)	-52%
Local Drainage Facilities	107,000	47,500	33,100	121,400	14,400	13%
RCFPP	882,150	20,500	12,280	890,370	8,220	1%
Public Facilities Construction Fee	266,470	60,500	15,810	311,160	44,690	17%
Developers Improvement	4,233,150	239,900	11,950	4,461,100	227,950	5%
In-Lieu Housing	10,978,800	42,800	6,000	11,015,600	36,800	100%
Low/ Moderate Income Housing Reserve	2,904,120	17,500	35,210	2,886,410	(17,710)	-1%
	4,821,170	1,554,640	350,000	6,025,810	1,204,640	25%
<b>Enterprise Funds</b>						
Water - Operating	4,325,318	29,004,599	29,762,090	3,567,827	(757,491)	-18%
- Depreciation Reserve	6,790,985	4,602,334	3,680,790	7,712,529	921,544	14%
- Acreage Fee	972,344	63,161	1,012,200	23,305	(949,039)	-98%
- Other Agency	827,413	744,046	1,011,490	559,969	(267,444)	-32%
Sewer - Operating	425,976	12,564,161	12,930,200	59,937	(366,039)	-86%
- Depreciation Reserve	2,587,000	3,490,234	3,700,060	2,377,174	(209,826)	-8%
- Connection Fee	190,614	10,332	37,010	163,936	(26,678)	-14%
- Other Agency	1,039,400	224,343	10,700	1,253,043	213,643	21%
Storm Drain - Operating	126,052	1,633,347	1,753,160	6,239	(119,813)	-95%
- Depreciation Reserve	925,448	2,514,203	2,647,120	792,531	(132,917)	-14%
Solid Waste Management	353,580	220,850	248,210	326,220	(27,360)	-8%
Golf - Operating	2,654,885	3,637,370	3,427,580	2,864,675	209,790	8%
- Depreciation Reserve	3,792,376	310,794	20,720	4,082,450	290,074	8%
- Capital Improvement	1,306,469	151,736	505,470	952,735	(353,734)	-27%
Clean Ocean	438,490	1,024,070	1,461,620	940	(437,550)	-100%
<b>Internal Service Funds</b>						
Central Services	335,840	443,430	482,570	296,700	(39,140)	-12%
Information Technology	96,880	2,530,050	2,609,290	17,640	(79,240)	-82%
Contract Fleet Services	22,538	1,473,538	1,495,140	936	(21,602)	-96%
Fleet Replacement Reserve	3,685,652	767,082	575,480	3,877,254	191,602	5%
Medical Insurance	229,630	4,193,440	4,272,050	151,020	(78,610)	-34%
Workers' Compensation	1,985,930	530,100	619,390	1,896,640	(89,290)	-4%
General Liability Self Insurance	3,198,230	2,800,700	3,793,740	2,205,190	(993,040)	-31%
<b>Total All Funds</b>	<b>87,506,824</b>	<b>168,928,450</b>	<b>172,241,920</b>	<b>84,193,354</b>	<b>(3,313,470)</b>	<b>-4%</b>

## Budgeted New Capital Improvement Projects Summary by Fund

Description	Funded in proposed budget.	
	FY 2024-25	FY 2025-26
<b>General Fund</b>		
Corp Sand Replenishment	100,000	100,000
	100,000	100,000
<b>Gas Tax Fund</b>		
Arterial Street Improvement Program	750,000	750,000
As-Needed Street Improvement Program (Various Streets)	200,000	700,000
Califia Complete Streets	150,000	1,000,000
Calle Pueblo Sidewalk Improvements	100,000	450,000
Camino Capistrano Crosswalk Improvements	100,000	0
ERC & Ave Palizada to Presidio Class 3 Bike Improvements	0	100,000
Local Street Improvement Program	750,000	750,000
Mira Costa Pedestrian Island	150,000	0
Street Sign Replacement Program	50,000	50,000
Traffic Signal Camera Replacement	150,000	150,000
	2,400,000	3,950,000
<b>Reserve Fund</b>		
Forster Ranch Park Playground Equipment Replacement	500,000	0
LPVH Three Artificial Field Synthetic Turf Replacement	800,000	0
Pier Fire Suppression System Replacement	50,000	0
Talega Park Playground Equipment Replacement	250,000	0
Traffic Signal Camera Upgrades	150,000	150,000
	1,750,000	150,000
<b>Miscellaneous Grants Fund</b>		
Bonito Canyon Park Improvements/CDBG	75,000	150,000
	75,000	150,000
<b>Public Facilities Fund</b>		
City Hall Emergency Standby Generator Installation	300,000	0
OCSD Substation 910 Calle Negocio Fence Installation	175,000	0
	475,000	0
<b>Parks Acquisition and Development Fund</b>		
Dog Park at San Luis Rey and San Gorgonio Park	120,000	160,000
Skate Park Expansion - Steed Park	200,000	0
Steed Park & Vista Bahia Errant Ball Mediation	50,000	0
Vista Hermosa Sports Park Meadows Development	400,000	0
	770,000	160,000
<b>Local Drainage Facilities</b>		
MOOS05 - Montalvo Canyon Outlet	200,000	0
	\$ 200,000	\$ -
<b>Street Improvement Fund</b>		
Alley/ Parking Lot Rehabilitation Program	\$ 100,000	\$ 100,000
Signal Synch - Palizada, Talega, Saluda, La Pata	275,000	400,000
Street Rehabilitation Program	1,300,000	1,300,000
	1,675,000	1,800,000

# Budgeted New Capital Improvement Projects

## Summary by Fund

Description	Funded in proposed budget.	
	FY 2024-25	FY 2025-26
<b>Water Depreciation Reserve</b>		
AC Pipe Replacement Northwest 308 Zone	0	2,000,000
Calle Real Pump Station Rehabilitation	300,000	0
Calle Vallarta PRS	0	350,000
City-wide Copper Service Replacements	0	500,000
Costero Risco PRS Rehabilitation	600,000	0
El Levante PRS Rehabilitation	350,000	0
Reservoir No. 5A Replacement	3,500,000	0
Well Water Quality System Improvement	350,000	0
	5,100,000	2,850,000
<b>Water Acreage Fee Reserve</b>		
Recycled Water Expansion Phase II	200,000	1,000,000
	200,000	1,000,000
<b>Sewer Depreciation Reserve</b>		
Digester #2 Structural & Mechanical Rehabilitation	0	800,000
Marquita Slope Reconstruction (Linda Lane PS)	1,500,000	0
	1,500,000	800,000
<b>Golf Capital Improvement Fund</b>		
Golf Course Pump Station Upgrade	50,000	0
Muni Golf Course Bunker Renovations and other Improvements	0	500,000
	50,000	500,000
<b>Storm Drain Utility Depreciation Reserve</b>		
E. Avenida Cordoba Drainage Study	0	2,000,000
	0	2,000,000
<b>Total CIP</b>	<b>\$ 14,295,000</b>	<b>\$ 13,460,000</b>

\* Shading indicates presented projects.

# Budgeted Maintenance and Other Projects

## Summary by Fund

Description	Funded in proposed budget.	
	FY 2024-25	FY 2025-26
<b>General Fund</b>		
Casa Romantica Maintenance	30,000	30,000
Climate Action Plan	0	350,000
General Pier Repairs	0	100,000
Lifeguard Tower Replacement	0	150,000
Local Hazard Mitigation Plan	200,000	0
Marine Safety HQ Relocation Study	0	50,000
Mariposa Bridge Replacement	300,000	0
Major Facilities Maintenance Program	300,000	300,000
Major Street Maintenance Program	550,000	550,000
Old City Hall Remedial Parking Lot Temp Slope Grading	100,000	0
Pavement Preservation Program FY 2025	250,000	250,000
Pedestrian Audible Warning System for Railroad	2,000,000	0
Replace all HVAC Units at Senior Center	150,000	0
Replace Water Heaters at OHBC and VHAC	70,000	0
Repaint Exterior of Vista Hermosa Aquatic Center	150,000	0
Roof Repairs at Community Center	120,000	0
Sand Compatibility and Opportunistic Use Program (SCOUP)	500,000	50,000
Sidewalk Repair & Improvements Program	150,000	150,000
Urban Forest Management Plan	350,000	0
	5,220,000	1,980,000
<b>Reserve Fund</b>		
Replace Cooling Tower at City Hall	1,200,000	0
	1,200,000	0
<b>Air Quality Fund</b>		
Traffic Calming Program	80,000	80,000
	80,000	80,000
<b>Street Improvement Fund</b>		
As-Needed Pavement Repair Program (Utilities)	300,000	300,000
Pavement Management System Update	125,000	0
Sewer System Replacement	100,000	100,000
Street Improvement Design	75,000	75,000
Water System Replacement	100,000	100,000
	700,000	575,000
<b>Water Depreciation Reserve</b>		
Dead End Water System Improvements	50,000	0
Meter Replacements	120,000	120,000
Pico Booster PS Pump Replacement	200,000	0
Valve Replacement Program	200,000	200,000
Water Distribution Insert Valve Program	30,000	0
Water System Air-Vac Replacement Program	0	25,000
Water System Rehabilitation	300,000	300,000
	900,000	645,000

## Budgeted Maintenance and Other Projects

### Summary by Fund

Description	Funded in proposed budget.	
	FY 2024-25	FY 2025-26
<b>Water Other Agency Reserve Fund</b>		
JRWSS Agency Projects	4,363,250	1,000,000
	\$ 4,363,250	\$ 1,000,000
<b>Sewer Depreciation Reserve</b>		
Digester #2 Cleaning, Residual Disposal & Inspection	\$ 200,000	\$ -
Frontera Lift Station Slope Evaluation	100,000	1,900,000
Sewer System Lining	300,000	300,000
Sewer System Rehabilitation	275,000	275,000
State Park/ Calafia Sewer Rehabilitation	300,000	200,000
	1,175,000	2,675,000
<b>Clean Ocean Fund</b>		
Stormwater Inlet Trash Capture Install Phases 4 & 5	410,000	410,000
	410,000	410,000
<b>Storm Drain Utility Fund</b>		
Storm Drain Rehabilitation FY 2025 & FY2026	150,000	150,000
	150,000	150,000
<b>Total Maintenance &amp; Other Projects</b>	<b>\$ 14,198,250</b>	<b>\$ 7,515,000</b>

\* Shading indicates presented projects.



City of San Clemente

# Biennial Budget

Fiscal Years 2024-25 & 2025-26







2024 San Clemente City Council

**Victor Cabral**

Mayor

**Mark Enmeier**

Mayor Pro Tem

**Chris Duncan**

Council Member

**Steve Knoblock**

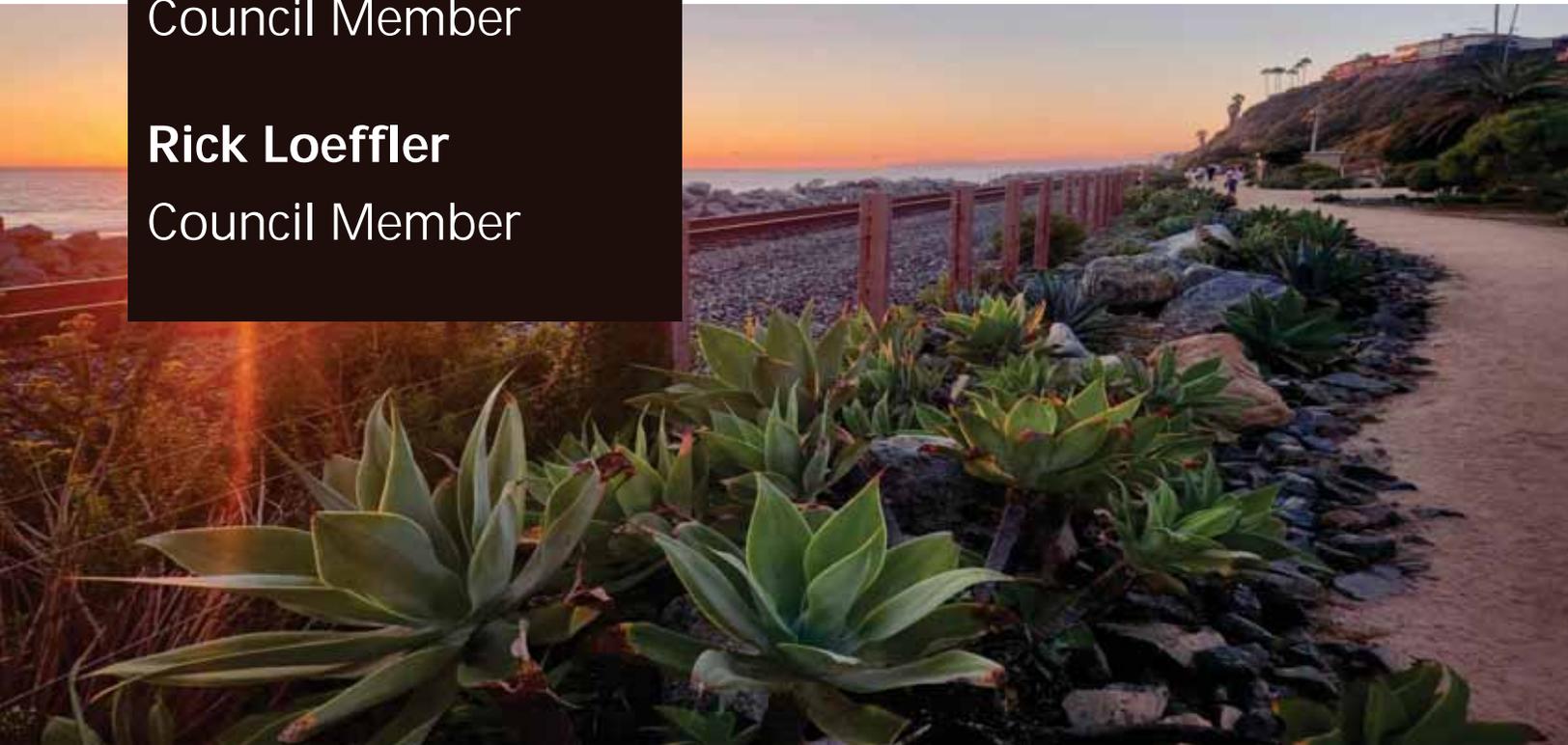
Council Member

**Rick Loeffler**

Council Member

# Biennial Budget

Fiscal Years 2024-25  
& 2025-26





# Table of Contents

Cover .....	1
<b>Introductory Section</b>	
Budget Title Page.....	3
Table of Contents .....	5
Council Photo .....	9
City Organization Chart .....	11
Financial Accomplishments .....	12
Executive Summary (City Manager Transmittal Letter).....	13
Fiscal Year 2023-24 Accomplishments by Department .....	27
San Clemente at a Glance.....	31
Reader’s Guide to the Budget .....	33
<b>Budget Overview</b>	
Financial Overview .....	37
Budget Process .....	49
Accounting Systems & Controls.....	51
<b>All Funds Summary</b>	
All Funds Budget Overview.....	55
All Funds Budget Summary FY 2024-25.....	56
All Funds Budget Summary FY 2025-26.....	57
All Funds Summary – Revenues by Category FY 2024-25 .....	58
All Funds Summary – Expenditures by Category FY 2024-25 .....	59
All Funds Summary – Revenues by Category FY 2025-26 .....	60
All Funds Summary – Expenditures by Category FY 2025-26 .....	61
All Funds Summary – Budget Comparisons by Fund - Revenues.....	62
All Funds Summary – Budget Comparisons by Fund - Expenditures .....	63
All Funds Revenue Summary .....	64
All Funds Revenues by Line Item.....	65
All Funds Revenue Assumptions.....	70
All Programs Expenditure Summary.....	73
All Funds Expenditures Summary .....	79
All Funds Expenditures by Line Item .....	80
<b>General Fund Revenues &amp; Expenditures</b>	
General Fund Revenues by Category .....	87
General Fund Expenditures by Department and by Category .....	88
General Fund Summary .....	89
General Fund Operating Position Summary .....	90
General Fund - Fund Balance .....	92
General Fund Revenue Summary by Category .....	93
General Fund Revenue Overview .....	94
General Fund Revenues by Line Item .....	95
General Fund Revenue Assumptions.....	99
General Fund Expenditure Summary by Category .....	103
General Fund Expenditure Overview .....	104
General Fund Expenditures by Line Item .....	105
General Fund Expenditures by Department.....	109
<b>General Government</b>	
General Government Overview.....	111
General Government Department Summary .....	112
Legislative Division Summary .....	114
City Manager Department Summary .....	115
City General Department Summary .....	116
City Clerk Department Summary.....	117

# Table of Contents

Economic Development Department Summary .....	118
<b>Finance &amp; Administrative Services</b>	
Finance & Administrative Services Overview .....	119
Finance & Administrative Services Department Summary .....	120
Finance & Administrative Services Administration Summary .....	122
Finance Division Summary .....	123
Human Resources Division Summary .....	124
<b>Public Safety</b>	
Public Safety Overview .....	125
Public Safety Department Summary .....	126
Police Services Summary .....	128
Fire Services Summary .....	129
Marine Safety Division Summary .....	130
<b>Community Development</b>	
Community Development Overview .....	131
Community Development Department Summary .....	132
Administration Division Summary .....	134
Building Division Summary .....	135
Planning Division Summary .....	136
Code Compliance Division Summary .....	137
<b>Public Works</b>	
Public Works Overview .....	139
Public Works Department Summary .....	140
Administration Division Summary .....	141
Engineering Division Summary .....	142
Facilities & Street Maintenance Services Division Summary .....	144
Beaches Parks Maintenance Division Summary .....	145
<b>Beaches, Parks &amp; Recreation</b>	
Beaches, Parks & Recreation Overview .....	147
Beaches, Parks & Recreation Department Summary .....	148
Administration Division Summary .....	150
Recreation Division Summary .....	151
<b>Special Revenue Funds</b>	
Special Revenue Funds Overview .....	153
Street Improvement Fund .....	154
Gas Tax Fund .....	156
Miscellaneous Grants Fund .....	158
Disaster Relief Fund .....	159
Air Quality Improvement Fund .....	161
Local Cable Infrastructure Fund .....	162
Police Grants Fund .....	163
Local Transit Program Fund .....	164
Building Homes & Jobs Act (SB2) Fund .....	165
<b>Capital Project Funds</b>	
Capital Project Funds Overview .....	167
Parks Acquisition & Development Fund .....	168
Local Drainage Facilities Fund .....	169
RCFPP Fund .....	170
Public Facilities Construction Fee Fund .....	171
Developers Improvement Fund .....	173

# Table of Contents

In-Lieu Housing Fund .....	174
Reserve Fund .....	175
Low/Moderate Income Housing Fund .....	177
<b>Enterprise Funds</b>	
Enterprise Funds Overview .....	179
Enterprise Funds Operating Summary .....	181
Water Operating Division Summary .....	182
Sewer Operating Division Summary .....	183
Storm Drain Operating Division Summary .....	184
Clean Ocean Operating Division Summary .....	185
Solid Waste Operating Division Summary .....	186
Golf Operating Division Summary .....	187
Water Depreciation Reserve Fund .....	188
Water Acreage Fee Reserve Fund .....	190
Water Other Agency Depreciation Reserve Fund .....	191
Sewer Depreciation Reserve Fund .....	192
Sewer Connection Fee Reserve Fund .....	194
Sewer Other Agency Depreciation Reserve Fund .....	195
Storm Drain Utility Depreciation Reserve Fund .....	196
Golf Depreciation Reserve Fund .....	198
Golf Capital Improvement Reserve Fund .....	199
<b>Internal Service Funds</b>	
Internal Service Funds Overview .....	201
Central Services Fund .....	202
Information Technology Fund .....	203
Fleet Services Fund .....	204
Fleet Replacement Reserve Fund .....	205
Medical Insurance Fund .....	208
Workers' Compensation Fund .....	209
General Liability Self-Insurance Fund .....	210
<b>Capital Improvement Program (CIP)</b>	
CIP Overview and Summary .....	211
Map of Major CIP Projects .....	214
New CIP Graphs .....	215
New CIP – Summary by Category .....	217
Maintenance & Other Projects – Summary by Category .....	219
New CIP – Summary by Fund .....	221
Maintenance & Other Projects – Summary by Fund .....	223
CIP Revenue Summary .....	225
Maintenance & Other Revenue Summary .....	226
Drainage Master Plan Summary .....	227
Drainage – Project Sheets .....	228
Parks & Median Master Plan Summary .....	232
Parks & Median – Project Sheets .....	233
Wastewater (Sewer) Master Plan Summary .....	243
Sewer – Project Sheets .....	244
Street Master Plan Summary .....	251
Street – Projects Sheets .....	252
Water Master Plan Summary .....	275
Water – Projects Sheets .....	277
City Facilities Master Plan Summary .....	294
Facilities & Other Improvements – Project Sheets .....	295
CIP Carry Forward Projects .....	317

# Table of Contents

<b>Fiscal Policy &amp; Debt Summary</b>	
Appropriations Limit .....	321
Debt Summary .....	323
Fiscal Policy Statement .....	327
<b>Performance Measures</b>	
Performance Measures - Summary .....	335
General Government .....	336
Finance & Administrative Services .....	337
Public Safety .....	340
Community Development .....	342
Public Works .....	345
Utilities .....	347
Beaches, Parks & Recreation .....	349
<b>Staffing</b>	
Staffing .....	351
Staffing Changes .....	351
Staffing Chart .....	355
Contract Staffing Chart .....	361
Pension Summary .....	362
<b>Glossary and Index</b>	
List of Acronyms .....	363
Glossary .....	365
Index .....	379
<i>Demographic and Statistical Information .....</i>	<i>Back Cover</i>

*This entire document can also be downloaded from the City's website: <http://san-clemente.org>.*

2024 San Clemente City Council



Mayor Victor Cabral, Mayor Pro Tem Mark Enmeier  
Council Members Chris Duncan, Steve Knoblock, and Rick Loeffler



*Mission Statement*

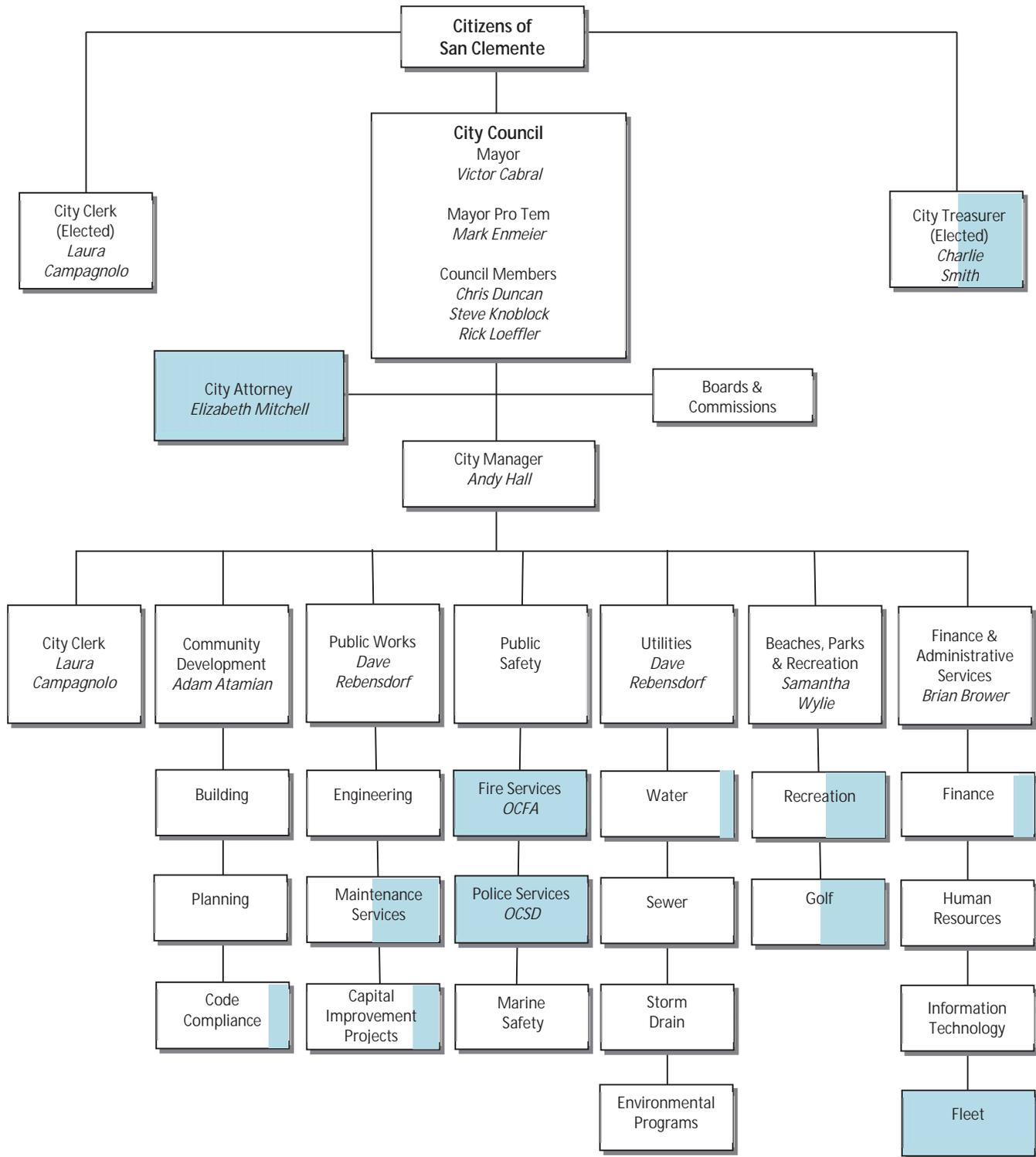
The City of San Clemente, in partnership with the community we serve, will foster a tradition dedicated to:

- Maintaining a safe, healthy atmosphere in which to live, work and play;
- Guiding development to ensure responsible growth while preserving and enhancing our village character, unique environment and natural amenities;
- Providing for the City's long term stability through promotion of economic vitality and diversity;
- Resulting in a balanced community committed to protection of what is valued today while meeting tomorrow's needs.



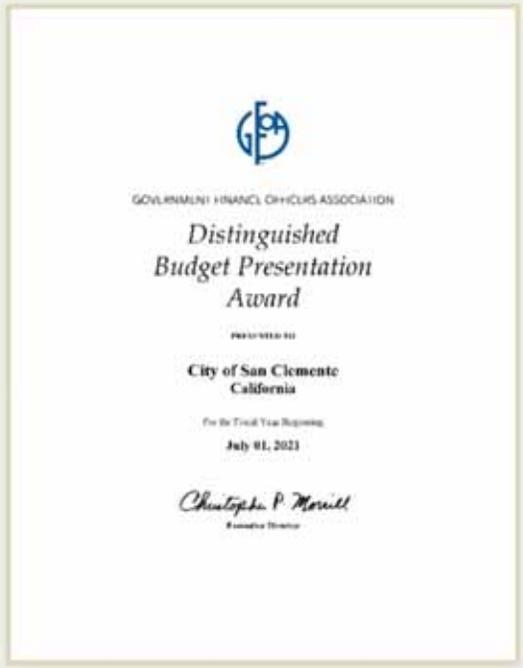


# San Clemente Organization Chart



 Shading indicates contracted services

# Financial Accomplishments



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of San Clemente, California for its annual budget for the fiscal year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## SAN CLEMENTE (AAA)

“San Clemente is the southernmost city in Orange County, located on the Pacific Ocean. Although a primarily wealthy residential community, the city also has some office and retail areas. In our view, financially, the city has performed very well in recent years and has maintained an unreserved fund balance of more than 40% of expenditures since 2001. We understand that the city does not have any plans to issue debt in the next couple years.”

**AAA**---An obligation rated 'AAA' has the highest rating assigned by Standard & Poor's. The obligor's capacity to meet its financial commitment on the obligation is extremely strong.

Standard and Poor's reaffirmed the City's long-term financial "AAA" rating and stable outlook in August 2015.



Honorable Mayor and Councilmembers:

I am pleased to present a new approach to the budget submission and review process in San Clemente. The most obvious change is the transition to a Biennial Budget for the Fiscal Years of 2024-25 and 2025-26. A Biennial budget is a new endeavor for San Clemente and allows for a more strategic deployment of resources over a longer period. A second modification is the presentation of a condensed Executive Budget Summary that will create a high level, but accurate, overview of the budget without the need to file through the entire document.

The Operating Budgets in all funds, including the General Fund, are balanced for both fiscal years and the Capital Improvement Program continues to address capital needs within the City. This document is intended to provide a summary of the budget process, key financial elements of the proposed budget, and future fiscal challenges and recommendations. Budget preparation requires a team of financial experts, dedicated and knowledgeable Department Heads and staff, as well as supportive members of the City Council. It is not possible to adequately express my true thanks to the entire team for their hard work and commitment to the City and its citizens in the preparation of the budget.

Maintaining quality public services, prioritizing critical capital projects, and operating the City in a cost-effective manner are guiding principles in the preparation of the budget. The proposed budget addresses priorities while maintaining a positive operating position. The operating budget is stable, with services maintained at or above existing levels. However, challenges lie ahead with respect to preservation of the City's cherished coastal environment and related amenities. Sand replenishment, Pier and Beach Trail maintenance and repair, and land/slope integrity impacts are being realized, and the loss of past revenue sources, such as the tax increment generated by the former Redevelopment Agency and expiration of the Clean Ocean Fee, makes addressing long term issues even more challenging. Not only has the revenue diminished, the need to continue to provide these services has created new expenses in the General Fund. Replacement of past revenue streams and exploring new revenue sources in the coming years will improve the City's ability to fund community projects and maintenance along the coastline and is examined further in the following pages.





The budget serves as a policy document and workplan, aligning City financial resources with the goals, objectives and priorities identified by the City Council. Through the budget process, staff performs a comprehensive review of all departments and programs to assess current operations and service levels, with consideration of refinements to better address service delivery and areas where additional or enhanced services should be funded to meet City Council and citizen priorities. This analysis included a review of line-item revenues and expenditures focusing on staffing levels, contracts, and other operational considerations. This disciplined approach is focused on maintaining a positive operating position in all funds.



The City utilizes the Long Term Financial Plan (LTFP) to examine the City's current financial position and to inform strategic decision making through the budget development and adoption process. In March of this year, the LTFP was presented to the City Council which outlined a stable financial position, with some long-term trends identified that need to be addressed. The recent inflationary environment has led to increasing costs in personnel, capital projects, and general operating expenses. Revenues, while increasing, have lagged behind these rising costs.

## Budget Overview

The proposed budget reflects a generally stable position in all budgeted funds, including the General Fund, Special Revenue Funds, Capital Project Funds, Enterprise Funds, and Internal Service Funds. While most funds address a specific organizational purpose or restricted revenue source, the General Fund is the primary operating fund of the City, encompassing service areas such as Public Safety, Community Development, Public Works, Recreation, and General Government, and is often the primary focus of budget discussions. Major ongoing revenue sources for the General Fund include Property Tax, Sales Tax, Transient Occupancy Tax (TOT), Franchise and Business License Taxes, Fees, Fines and Service Charges.

As forecasted in the LTFP in March, the General Fund Budget for the upcoming two-year period continues to reflect a positive operating position (with ongoing revenues exceeding expenditures) in both years, ensuring the long-term viability of the City's routine operations. Operational programs and services are funded at current or higher levels with ongoing revenue sources.



# Executive Summary

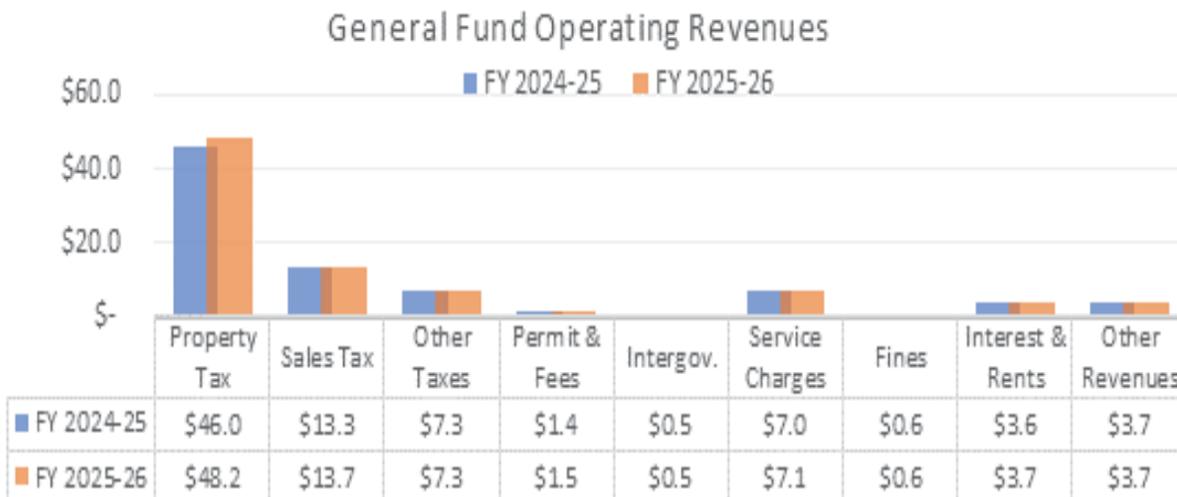
Revised 5/23/24

Operating revenues and expenditures exclude one-time receipts and expenditures, such as capital outlay and one-time transfers, reflecting a more precise picture of the City’s ongoing ability to fund its routine operations. The General Fund has a positive operating position of \$106,980 for FY 2025 and \$125,980 for FY 2026, while funding proposed service levels. The following graph shows operating revenues exceeding operating expenditures for each fiscal year.



## General Fund Operating Revenue

General Fund operating revenues are budgeted in FY 2025 at \$83.4 million and \$86.0 million in FY 2026, showing stability and modest growth. The following graph of General Fund revenue by category illustrates the significance of Property Tax and Sales Tax to the General Fund. It is important to note the City receives approximately 15% of all Property Tax paid by owners of property within the City, and a 1% portion of the 7.75% sales tax collected on local sales.





## General Fund Operating Expenditures

General Fund operating expenditures are budgeted at \$83.3 million in FY 2025 and \$85.9 in FY 2026. Expenditures are listed by department in the chart below. The largest departments within the General Fund are Public Safety and Public Works. Public Safety encompasses 45% of the FY 2025 budget and 47% of the FY 2026 budget. Public Safety department costs include Police, Fire and Marine Safety. However, Code Compliance and the Park Ranger programs are in funded within the Community Development department. The Public Works department is 25% and 22% of the FY 2025 and FY 2026 budgets, respectively. The Public Works budget includes engineering, streets, facilities, park maintenance and other infrastructure costs. Total General Fund expenditures, which include capital improvements and other one-time costs, are included in the graph below.





## General Fund Emergency Reserves

The General Fund Emergency Reserve is **fully funded** throughout the Budget period. Per adopted City Fiscal Policy, the Emergency Reserve amount is equal to 18% of General Fund operating expenditures. The Emergency Reserve is budgeted at \$14.99 million in FY 2025, increasing to \$15.47 million in FY 2026.

General Fund	<i>FY 2023-24</i>	<i>Increase</i>	<i>FY 2024-25</i>	<i>Increase</i>	<i>FY 2025-26</i>
<i>Emergency Reserve</i>	\$ 14,309,000	\$683,000	\$14,992,000	\$478,000	\$15,470,000

## General Fund “Unassigned” Fund Balance

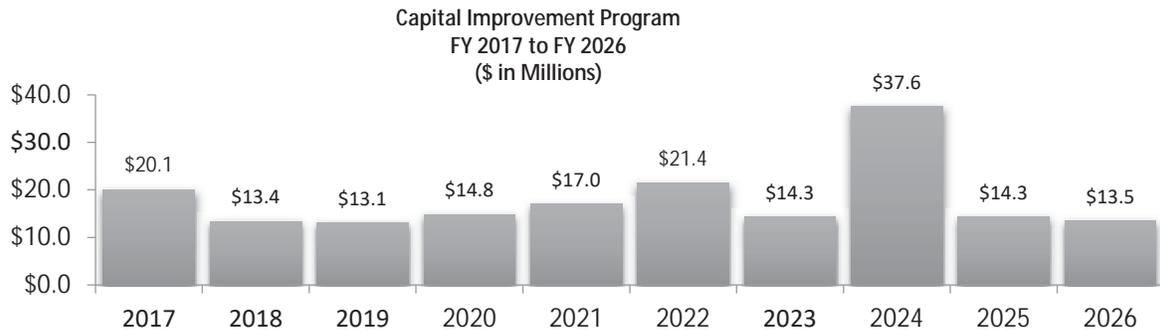
The Fund Balance remaining in excess of all budgeted revenues, expenditures, and the emergency reserve is referred to as “Unassigned” Fund Balance. Unassigned Fund Balance is similar function to a household savings account, where funds are accumulated over time to be utilized for major purchases. Historically, the City takes a conservative approach to the budget process. As a result, revenues occasionally exceed budgetary expectations. At the end of the Fiscal Year, any surplus revenue is returned to Fund Balance. Similarly, expenditure budgets that are not fully utilized at year-end are returned to Fund Balance. In addition to one-time revenues such as grants, the City utilizes Unassigned Fund Balance to fund one-time expenditures such as capital projects, transfers, and studies. Unassigned General Fund Balance is budgeted at \$1.4 million at the end of FY 2026.





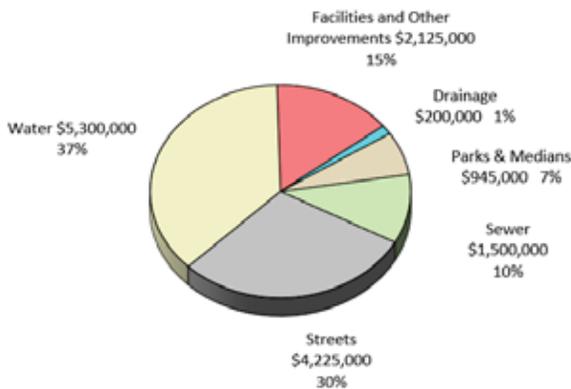
## Capital Improvement Program (CIP)

The development of the Capital Improvement Program (CIP) budget involved a thorough review and prioritization of projects in order to invest in, and maintain, City Infrastructure while meeting the needs and expectations of the community. Capital improvements include the building, upgrading or replacement of City infrastructure, such as residential and arterial streets, bridges, traffic signals, water, sewer and other capital assets. The following chart depicts the spending pattern of the City’s Capital Improvement Program over the past ten years:

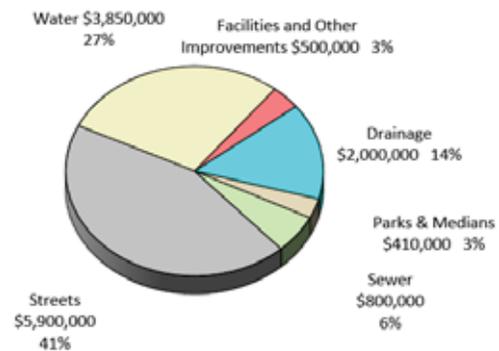


The City’s CIP is divided into six major categories. The total budget for the City’s Capital Improvements in FY 2024-25 is \$14.3 million and includes 34 new Projects. FY 2025-26 Capital Improvement Budget totals \$13.5 million and includes 22 projects. The charts below summarize the FY 2024-25 and FY 2025-26 CIP program for new projects:

Total Capital Improvement Expenditure Summary  
FY 2024-25 - \$14,295,000



Total Capital Improvement Expenditure Summary  
FY 2025-26 - \$13,460,000





## Maintenance and Other Projects

In addition to new projects, normal maintenance, studies or small contractual projects are also prioritized within the CIP. The City’s maintenance and other projects budget in FY 2025 is \$14.2 million for 36 projects and \$7.6 million for 26 projects in FY 2026. These include the Major Street Maintenance Program, sidewalk repair improvements, as-needed pavement repairs and preservation, building maintenance and structure repairs.

Category	FY 2024-25		FY 2025-26	
	Dollars (in millions)	Number of projects	Dollars (in millions)	Number of projects
Drainage	\$ 0.6	2	\$ 0.6	2
Beaches, Parks & Medians	0.8	2	0.3	3
Sewer	1.2	5	2.7	4
Streets	1.7	9	1.6	8
Water	5.3	7	1.6	5
Facilities and Other Improvements	4.7	11	0.7	4
<b>Total Maintenance and Other Projects</b>	<b>\$ 14.2</b>	<b>36</b>	<b>\$ 7.6</b>	<b>26</b>

Significant Capital Improvement Projects budgeted in the next two fiscal years are listed below, with a complete listing of all projects and related details in the CIP section of the Proposed Budget.

- Sand Compatibility and Opportunistic Use Program (SCOUP)
- Vista Hermosa Sports Park Meadows Development
- Marquita Slope Reconstruction (Linda Lane Pump Station)
- Calafia Complete Streets
- Forster Ranch and Talega Parks Playground Equipment Replacement
- LPVH Three Artificial Field Synthetic Turf Replacement
- Recycled Water Expansion Phase II
- Poche Beach Runoff Reclamation Project
- Reservoir No. 5A Replacement
- Local Hazard Mitigation Plan
- Pedestrian Audible Warning System for Railroad

## Key Budget Elements: Staffing and Safety

As a service organization, **staffing** is a key element in the Proposed Budget. The City continues to invest in the workforce with a focus on recruiting and retaining quality staff. Recent implementation of the approved Classification and Compensation Study aligned City pay rates with the median wages of our market competition. The Proposed Budget includes the first complete year of the updated pay scale, translating into an increase in personnel costs throughout the Budget. City management is engaged in negotiations with the San Clemente City Employee Association (SCCEA) as the current three-year MOU is set to expire on June 30, 2024. Labor negotiations will provide the opportunity to ensure the City continues to compensate



# Executive Summary

Revised 5/23/24

employees at a fair and competitive level, with the desired outcome of attracting and retaining the best and most qualified employees to serve the community.

City staffing levels are stable and have improved from the vacancy rates experienced as a result of the pandemic and “great resignation” in recent years. The FY 2025 and FY 2026 Budget includes funding of all allocated positions, along with the addition of three new positions in areas of critical need. These new positions include an Emergency Services Officer to focus on emergency preparedness and related emergency services activities, as well as two Senior Park Ranger positions (one added in each year) to bolster enforcement efforts.

The proposed Budget also includes minor staffing refinements to better address operational needs, including reclassification of the Economic Development Officer position to a Community Development Coordinator and an Office Specialist to an Associate Civil Engineer.

A strong emphasis remains on *public safety* and quality of life within the City. In addition to the creation of an Emergency Services Officer position and expansion of Park Ranger program, the City continues to fund Public Safety at current service levels, while addressing expected increases in contract service costs.

The Orange County Sheriff’s Department (OCSD) police services budget reflects increasing contract costs over the two-year period. Historically, costs have increased annually at a rate of 4%-5%. The contract amount budgeted in the General Fund is \$20.9 million in FY 2025 and \$21.7 million in FY 2026 for OCSD, assuming maintaining current staffing levels, overtime, and vacancy savings. This contract is renewed annually and an estimated increase of 4% is budgeted for FY 2026, which includes impacts from the recently approved County of Orange MOU.

The Orange County Fire Authority (OCFA) budget increases to \$12 million in FY 2025 and \$12.5 million in FY 2026 for the base contract and equipment costs. The OCFA fire services base contract is budgeted in the General Fund, with an increase of 4.2% in FY 2026 from FY 2025 budget levels. The fire contract includes the City’s costs of a 4<sup>th</sup> firefighter which will be fully phased-in with the FY 2025 budget amount.





## Future Challenges: Sand, Slopes, and Storm Drainage

San Clemente, at its very heart, is a coastal community. Many residents and businesses self-identify with the beach, surf and ocean related lifestyle. However, the marine environment in the City is currently suffering from the loss of sand on the beaches, landslides and bluff erosion, and deferred maintenance of facilities including the iconic San Clemente Pier and the Beach Trail. The City Council has been clear in pronouncing the restoration and enhancement of the local coastal environment the highest priority in the community.

Without question, the costs to restore or nourish local beaches with adequate sand, repair damage to the Beach Trail, Mariposa Bridge and various other bridges along the trail, stabilize and repair City owned slopes following bluff failure, and repairs needed on the municipal pier represent the most significant fiscal predicament facing the City.

In the past, the City relied heavily on two important funding mechanisms, the Clean Ocean Fund and tax increment generated by the Redevelopment Agency to fund maintenance and improvements in the coastal area. However, the State of California eliminated Redevelopment Agencies in 2012 and the Clean Ocean Fee expired in 2021. These funds generated about \$5 million per year. With the absence of these funding options in the last decade or so, only limited improvements and a growing amount of deferred maintenance have created significant fiscal concern.

### ***SAND***

Placing sand on the beach, or beach nourishment, is somewhat novel in San Clemente. In the past couple of decades, two relatively small projects (5,000 cubic yards and 12,000 cubic yards) were conducted. Conversely, a current project in partnership with the United States Army Corps of Engineers will initially place 251,000 cubic yards of sand on a portion of the San Clemente coastline, and during the lifetime of the 50-year project, more than 2 million cubic yards of sand will be placed between T Street and Linda Lane on the San Clemente Coast. However, this is only a portion of the beaches in the City in need of beach restoration.



While funding for the initial sand placement has been identified, future phases of the project remain unfunded. The anticipated local (City) share of the project will be approximately \$116 million or about \$2.5 million per year. This funding has not been identified, and without consideration of additional revenue, would likely impact the current level of municipal service delivery.

As stated, the current project only addresses a portion of the coastline. To restore the remaining beaches, the City is developing a Sand Compatibility and Opportunistic Use Program (SCOUP) that will allow sand to be placed on other beaches in the City. Recently, the City has identified potential sources of free sand that would bring about 60,000 cubic yards of sand to the community. Although the sand is free, the costs to transport the sand are anticipated to be



# Executive Summary

Revised 5/23/24

approximately \$1,200,000, and placing and shaping the sand would cost about \$700,000 for a total of roughly \$2 million. With the SCoup Program in place, it would be ideal to attempt to locate a similar amount of sand on an annual basis.

Given the information above, proper restoration and nourishment of San Clemente Beaches would cost about \$5.5 million per year to sustain the current project in collaboration with the Army Corps of Engineers and additional sand placement through the SCoup Program and other opportunities.

## *SLOPES*

The bluffs along the San Clemente coastline can be described, in a very oversimplified manner, as series of layers of sandy/silty soil on top of clay seams. As groundwater and storm water accumulate through the sandy/silty soil, it collects at the non-permeable and slick clay layer. When the soil is saturated enough, the soil slips along the clay layer depositing debris below, causing steep and failing slopes. The structures at the top of the slope become very vulnerable and the debris at the bottom covers the Beach Trail and railroads below. Stabilization of the slopes and removal of the debris is very expensive. Even though much of the slope failure is



on private property, the impacts are felt communitywide. Railroad and trail closures must be addressed, and preventative actions are not only expensive, but difficult to implement in advance of the unpredictable earth movement. Following a recent landslide below the City owned Casa Romantica, the City has expended more than \$8 million to stabilize and repair the slope. Other less extreme landslides have also incurred costs for Beach Trail maintenance and repair.

The most recent landslide at Mariposa Point caused at least two (more pending) sections of the Mariposa Bridge portion of the Beach Trail to be dislodged. The anticipated cost to repair the bridge will be more than \$10 million. The trail itself and other bridges along the Beach Trail require ongoing maintenance that costs about \$500,000 per year.





## *PIER*

The San Clemente Pier is a focal point and one of the most identifiable locations in San Clemente. However, following the dissolution of Redevelopment Agencies in 2012, funding for maintenance of the pier has been limited. Pier Pride, a local non-profit, has made an attempt to provide supplementary funding for pier maintenance, but additional funding is necessary to properly restore and maintain the pier. Much of the railing and flooring of the pier is in need of replacement, and several pilings have failed. While the pier remains structurally sound, the deferred maintenance is quickly catching up. Additionally, improvements such as holiday lighting, updated restrooms, and other facilities will enhance the user experience on the pier. Funding for proper maintenance of the pier would likely be about \$1 million per year.



## *CLEAN OCEAN (STORM DRAINAGE, STREET SWEEPING)*

Proper collection and diversion of storm drainage, along with other activities to protect and improve water quality were the primary components of the Clean Ocean Program. To fund these projects including street sweeping, storm collection facilities, water quality monitoring, and maintenance, the Clean Ocean Fee was enacted by residents and generated about \$2.3 million per year. Since the expiration of the fee, these activities have been partially funded by the General Fund.

## *SUMMARY AND POTENTIAL SOLUTIONS*

To properly address the priorities listed above, funding sources will need to be identified and prioritized. In summary, potential annual costs include:

- Sand Nourishment = \$5.5 million per year
  - Slope Retention = \$500,000 in maintenance – potentially millions per event
  - Pier Maintenance = \$1 million per year
  - Clean Ocean Activities = \$2.3 million per year
- \$9 million per year (+ about \$1 million for unique events)**  
**Total = \$10 million per year**

In order to continue to provide the same level of municipal activities and services and address the issues included above, new funding sources may need to be considered. Some, but certainly not all of the options for generating additional revenue for these activities include restoration of a parcel related fee such as the Clean Ocean Fee (voter approval required), increase in sales tax (voter approval required), increase in transient occupancy tax (hotel tax – voter approval required) a special assessment district (voter approval within the district required), or perhaps a combination of revenue sources.

The level at which the City will be able to address the coastal concerns will, and rightfully should, depend on the desires of the residents. Almost any option to increase revenues to expand services to enhance coastal related items, will require voter approval.



## **Future Recommendations: Section 115 Trust Account**

---

The California Public Employees Retirement System (CalPERS) provides retirement pensions for the past, current and future employees of San Clemente. CalPERS invests member contributions using a variety of strategies in accordance with adopted policies. Over time, the investment policies and the anticipated rate of return on investments has not achieved the projected dividends in the system. In order to address this issue, CalPERS, on several occasions over time, has lowered the discount rate, or in simplified terms, the anticipated rate of return. The result of lowering the anticipated rate of return has resulted in an accrued unfunded liability (UAL) owed to current and future retirees.

Because the impact of lowering a long-term rate of return has significant financial implications, CalPERS implemented an amortization schedule to require members to reduce the UAL over a period of time. In order to avoid adding even more unfunded liability, the current discount rate is charged to members as the liability is reduced. Some cities, including San Clemente, have chosen to make additional payments to reduce the amount of the liability and reduce the carrying costs (the charge of the discount rate) of the amortization schedule.

Another strategy to address the UAL is the implementation of a Section 115 Trust Account. A Section 115 Trust Account allows the City to place funds in a restricted account that can only be used to pay for pension obligations, but allows the City to retain its capital and control over its own fiscal resources. In fact, CalPERS offers, and encourages, cities to use this mechanism if it makes sense for the community. There are several benefits associated with the use of a 115 Trust Account and a few pitfalls to avoid. In simple terms, if you can invest resources that exceed or even come close the CalPERS discount rate, a 115 Trust is preferable. If you do not exceed or match the discount rate, then prepayment might be a better alternative. However, staff would argue there are additional benefits to a 115 Trust Account in the financial management of the City.

At the current time, the fund balance of the City is invested in either the Local Agency Investment Fund (LAIF) at the state, or with Chandler Asset Management (Chandler). Both of these investment pools are based on security and liquidity (dictated by state law) and generally carry a very low rate of return. It is not uncommon for these investments to earn less than 2% annually. Although the funds in a 115 Trust Account are restricted to payments associated with pension



# Executive Summary

Revised 5/23/24

obligations, they can be more strategically invested that the funds in LAIF or Chandler and realize a higher rate of return.

For example, In the simple chart below, if \$4 million of fund balance realized an annual rate of return in LAIF or Chandler, at the end of the year, the principal would have grown to \$4.08 million. However, if the City Council chose to take \$4 million of fund balance and placed it into a 115 Trust Account earning the CalPERS discount rate of 6.8%, the principal would have grown to \$4.27 million at the end of the year, or almost an extra \$200,000.

Location of Invested Funds	Amount Invested	Ending Balance
Investment in LAIF/Chandler at 2%	\$4,000,000	\$4,080,000
Investment in Section 115 at 6.8%	\$4,000,000	\$4,272,000

It is important to note, that the City has matched the discount rate of CalPERS, but you still have control of the asset with the added bonus that the funds invested in the 115 Trust are out earning what would have been realized in either LAIF or Chandler.

If the example is expanded to include compounding of the investment, the benefit increases over time. In the chart below, the initial \$4 million is invested in a 115 Trust Account at a rate of return of 6.8%. In the first year, the investment grows to \$4.27 million, in year two to \$4.56 million, in year three to \$4.87 million and in year 5 to \$5.2 million. Perhaps at that point, a prepayment is made to CalPERS of \$1.2 million, but you are left with your initial \$4 million and the process can begin again without any loss of capital to the City. In essence you are allowing your capital to work for you, but retaining the capital. Meanwhile, you are also reducing the liability by making your amortized payments.

Investment in 115 Trust at 6.8%	Beginning Balance	Ending Balance – Roll Over
Year 1	\$4,000,000	\$4,272,000
Year 2	\$4,272,000	\$4,562,496
Year 3	\$4,562,496	\$4,872,746
Year 4	\$4,872,746	\$5,204,092
Year 5	\$5,204,092	Prepay \$1,204,092 to CalPERS
Start Cycle Again	\$4,000,000	\$4,272,000

The method above uses the current CalPERS discount rate of 6.8%. It is important to note that on an annual basis, most cities report rates of return that exceed the CalPERS discount rate. This is often because of the limitations placed on CalPERS in their investment portfolios, similar to the constraints placed on the City’s LAIF and Chandler accounts.



# Executive Summary

Revised 5/23/24

Maintaining the capital assets of the City could be critical if the City encounters a financial crisis in the future. Remember that once the funds are sent to CalPERS, they cannot be retrieved. With a 115 Trust account in times of financial crisis, the regular and UAL annual pension payments can be made from the trust account reducing General Fund expenditures by millions of dollars during the crisis event.

In summary, staff is recommending the continued concentration on reducing the City's UAL, but using the strategy of implementing a 115 Trust Account. The City Council can contribute more to the account than just a portion of fund balance if they choose or conditions warrant, but investment of at least a portion of fund balance in this manner would likely result in a higher rate of return than the current investment in LAIF and Chandler.

## Accomplishments

---

There have been a number of key accomplishments in FY 2023-24 including: Expansion of the Park Ranger Program, significant reduction of the number of unhoused individuals in San Clemente, establishment of the inaugural Dia de Los Muertos event, completion and implementation of the full-time classification and compensation study, construction of temporary pickleball courts at Steed Park, and initiation of the Casa Romantica Slope Stabilization Project. These accomplishments should be celebrated. A more inclusive list of accomplishments by Department are included on the pages following the executive summary.

## Summary

---

Staff continue to focus on implementing the City Council's strategic priorities while maintaining a balanced budget, providing quality services to residences, and implementing the adopted Capital Improvement Program.

In closing, I am extremely grateful and thank the employees at the City of San Clemente for their continued service to the community. I am confident in staff's ability to meet the needs and in their ability to connect with residents to achieve comprehensive solutions for issues that may arise. I commit to strive for solutions that build consensus and understanding while providing essential services to our residents. I look forward to next year's challenges and opportunities knowing that the team of San Clemente employees will rise to any occasion.

Andy Hall  
City Manager

*(Please note that numbers in this document have been rounded)*

## Fiscal Year 2023-24 Accomplishments by Department

### Beaches, Parks and Recreation

- Completed addendum to environmental review of Richard T. Steed Memorial Park site-specific master plan update to incorporate 24 pickleball courts in the planned design
- Recorded golf course usage/occupancy at 92% throughout the year
- Implemented new youth sports partnership policy with new fees and application process
- Completed the Steed Park Concession stand upgrades and opened services to the public with in-house operations
- Improved recruitment and retention of hourly part-time staff members in an effort to continue to reopen all recreation facilities to full capacity
- Hosted San Clemente Ocean Games in support of longstanding tradition of watermen competitions
- Established inaugural Dia de Los Muertos event, celebrating and honoring an important cultural event for many San Clemente residents
- Hosted monthly SC Social events for middle school students
- Provided \$16,000 in scholarships for recreation programs
- Executed a lease agreement for the development and operation of the miniature golf course facility at Vista Hermosa Sports Park

### Community Development

- Completed a Streamlining Ordinance to clarify and streamline planning permit processes.
- Initiated new Historic Property Preservation Agreement inspection program and updated the Historic Resources Report Survey.
- Initiated Housing Element programs, including completion of public outreach to initiate an Objective Design Standards Ordinance
- Adopted SB9 implementation ordinance and fee schedule consistent with state law
- Adopted Accessory Dwelling Unit ordinance consistent with state law
- Implemented new permit tracking software system (Central Square), increasing ability for online review and approval
- Received \$500,000 grant from the California Coastal Commission for a Nature Based Coastal Resiliency Feasibility Study to develop sand retention pilot projects
- Expanded the Park Ranger Program with a Park Ranger Supervisor and two Senior Park Rangers, enhancing service capability, and providing upgraded uniforms and badges.
- Significantly reduced the number of unhoused individuals in San Clemente, providing resources and coordinating with external agencies
- Implemented SolarApp+ for online approval and issuance
- Increased effectiveness for both 1<sup>st</sup> and 2<sup>nd</sup> plan review turnaround times
- Introduced the ability to pay by credit card and to pay online

## **Finance and Administrative Services**

- Completed the Full-time classification and compensation study and implemented the approved recommendations
- Completed a CalPERS contract amendment to update Hourly Part-time excluded classifications
- Completed the review of the self-insurance retention levels and options for general liability
- Implemented new Sewer rates based on the cost of service study
- Assisted the Coastal Animal Services Authority in a transition of Retirement Plan Administrators
- Completed the purchase and ordering of 30 Fleet vehicles

## **Public Safety (Police and Fire)**

- Continued to improve and utilize public safety data to respond to emerging threats and challenges
- Maintained response times and permitting standards
- New regional technical rescue truck at Station 56 in Rancho Mission Viejo to support rescues throughout the county including San Clemente
- Implementation of a new regional Helipad to supply water to firefighting helicopters and support wildfire operations located at Quest Diagnostics in San Juan Capistrano
- OCFA increased the capability and qualifications for wildland firefighting hand crews to improve the level of firefighting capabilities for wildfires
- 80% of police responses to on scene emergency calls projected to be under 5 minutes
- Installed 29 license plate reader cameras throughout the City to assist in identifying and apprehending criminals
- Implementation of In-Car Video system to outfit all police patrol vehicles
- Conducted meetings with the City's Public Safety Committee to seek public safety improvements and recommendations

## **Public Works**

- Rekeyed all City facilities
- Replaced 11 parking pay stations
- Constructed temporary pickleball courts at Steed Park
- Rebuilt base of Pier restroom after fire
- Pursued additional funding for San Clemente Trolley
- Expanded the Senior Mobility Program
- Initiated the Casa Romantica Slope Stabilization Project to stabilize land for the historic structure

## Utilities

- Processed approximately 1.4 billion gallons of wastewater and 5,640 wet tons of solid waste
- Produced 550 million gallons (1,700 acft) of recycled water for irrigation customers
- Completed recycled water Sluice Gate and Sodium Hypochlorite Tank replacement projects for the Water Reclamation Plant
- Replaced a Collection System CCTV van and camera for the inspection of underground storm and sewer pipes
- Replaced Calafia Recycled Water Pump Station Flow Meter
- Completed Digester Flare replacement and AQMD source testing
- Completed Recycled Water Quality Improvement Project (Microfiltration Reverse Osmosis) design
- Designed and built the Mobile Motor Control Center to remotely operate the Cyprus Shore Sewer Lift Station, with the ability to relocate it to operate most sewer lift stations in an emergency
- Migrated Backflow device data into a new software platform
- Replaced Reservoir 13 isolation valves
- Purchased a new Hydro Excavator Unit for underground repairs
- Replaced a Valve Maintenance Vehicle for potable water and recycled water valve maintenance
- Completed Phase 1 of the Calle Real Water Main Replacement Project
- Coordinated emergency construction projects due to bluff movement to protect water, sewer, and storm drain infrastructure
- Completed the 2023 Water System Sanitary Survey
- Finalized negotiations with CR&R for an Agreement for the City's Solid Waste and Recycling, and modified rates



# San Clemente at a Glance

## 2024 San Clemente City Council

Mayor Victor Cabral, Mayor Pro Tem Mark Enmeier, Council Members Chris Duncan, Steve Knoblock, and Rick Loeffler



## Mission Statement

The City of San Clemente, in partnership with the community we serve, will foster a tradition dedicated to:

- Maintaining a safe, healthy atmosphere in which to live, work and play;
- Guiding development to ensure responsible growth while preserving and enhancing our village character, unique environment and natural amenities;
- Providing for the City's long term stability through the promotion of economic vitality and diversity;
- Resulting in a balanced community committed to protection of what is valued today while meeting tomorrow's needs.



## History

The City of San Clemente, commonly known as the "Spanish Village by the Sea," spans just over eighteen square miles of coastline and scenic foothills. The area, long admired by explorers and passing settlers for its location, remained virtually uninhabited until 1776, when the establishment of the San Juan Capistrano Mission led to nearby settlements by both Indians and Spaniards.

Property rights to land exchanged hands several times, but few ventured to build on the land until 1925, when Ole Hanson, a Seattle developer, purchased a large portion of what is now San Clemente. Hanson believed that the area's pleasant climate, beautiful beaches and fertile soil would serve as a haven for Californians who were tired of "The Big City." He named the City after San Clemente Island, which was originally named by the explorer Vizcaino, in 1602 after Saint Clemente, whose feast is celebrated on November 23, the day of Vizcaino's arrival on the island.



Hanson succeeded in promoting the new area and selling property to interested buyers. He built facilities such as a community center, beach club, pier and Plaza Park, and donated them to the community. The area was incorporated officially as a City in 1928 and enjoyed slow but steady growth in the years thereafter.

# San Clemente at a Glance

In 1969, an event occurred which accelerated the growth and reputation of San Clemente. In that year, then President Richard Nixon purchased a Spanish mansion that Hamilton Cotton had built in the southern part of town in 1927. This “Western White House” became the site of numerous historical meetings and decisions. In earlier years, President Franklin Delano Roosevelt often stopped at Cotton’s Point whenever he traveled between Los Angeles and San Diego.

## City Government

The City of San Clemente is a General Law city that operates under the Council/Manager form of city government. The voters elect five of their fellow citizens to the City Council for overlapping four-year terms. The Council, in turn, selects one of its members to serve as Mayor for a one-year term. The City Council holds regular public meetings every first and third Tuesday of each month.

The City’s current population of 62,297 enjoys 244.93 acres at 23 parks and beach accesses, 20 acres of sand beaches, 25.9 miles of hiking trails, and a championship municipal golf course.

The City contracts for police services from the Orange County Sheriff’s Department and for fire services from the Orange County Fire Authority. Ambulance services are contracted to a private company.

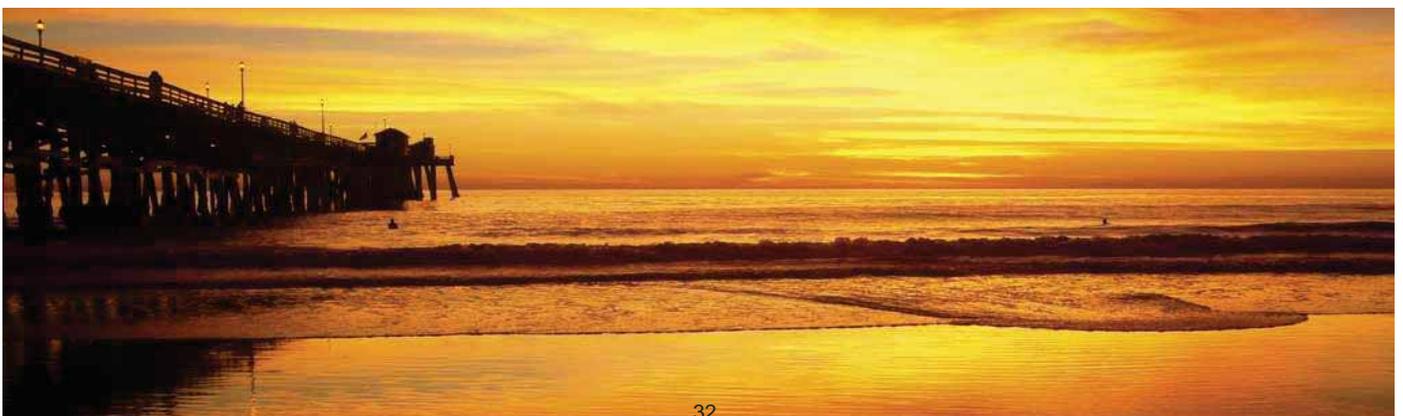
Utilities (water, sewer, storm drain and urban runoff) are provided by the City. Trash collection is contracted to a private company.

Animal control and shelter services are provided by Coastal Animal Services Authority (CASA). CASA is a joint powers authority serving the cities of San Clemente and Dana Point.

## Location

San Clemente is centrally located between Los Angeles and San Diego and is on the southernmost point of Orange County. The San Onofre Nuclear Generating Station and Marine Corps Base Camp Pendleton are located immediately to its south. The cities of San Juan Capistrano and Dana Point are located to the north and north-west.

The City limits cover 18.45 square miles at an average elevation of 250 feet.



# Reader's Guide to the Budget

## Reader's Guide to the Budget

This guide is intended to help the reader understand what information is available in the budget and how it is organized. The biennial budget document consists of 18 chapters including a Budget Glossary and Index and is for the Fiscal Years of 2024-25 and 2025-26. Below is an explanation of the major sections of this budget:

### *Introduction*

The Introduction consists of the following items:

- **Table of Contents** - Provides page numbers to locate sections within the budget document.
- **City Organization Chart** – Provides a City-wide organization chart.
- **Financial Accomplishments** – The City has been presented the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the Fiscal Year beginning July 1, 2023. Standard & Poor's rates the City of San Clemente's credit at AAA.
- **San Clemente at a Glance** - Presents the Mission Statement, a brief history of the City, description of the form of government, location, and artwork credits.
- **Reader's Guide to the Budget** - Provides a listing and description of chapters included in the budget.

### *Chapter 1 – Budget Overview*

The Budget Overview consists of the following items:

- **City Manager's Transmittal Letter** - The City Manager's Transmittal Letter summarizes many of the critical issues addressed in the budget.
- **Financial Overview** – Provides a comprehensive overview of the budget with a focus on All Funds and General Fund revenues and expenditures, as well as staffing levels, capital projects, maintenance projects, fund balances and the General Fund operating position.
- **Budget Process** - Provides an overview of the budget development process and timeline.
- **Accounting System & Controls** - Provides an overview of the City's accounting systems and the level at which budgetary control is maintained. The Cost Allocation Plan provides an overview of the process which allocates General Fund overhead costs to other funds.

### *Chapter 2 - All Funds Summary*

A comprehensive overview of the budget, with a focus on all funds (consolidated). Included are tables and graphs for both revenues and expenditures and an overview of revenue assumptions that were utilized in the development of the budget. A listing of all city-wide programs is included in this section.

### *Chapter 3 - General Fund Revenues and Expenditures*

An analysis of General Fund revenues is provided in this chapter, including General Fund revenues by category, revenue overview, revenue summary and revenue by line item. This section also provides an explanation of General Fund expenditures, including expenditures by category, department, summary of expenditures, expenditure overview, and expenditures by line item.

# Reader's Guide to the Budget

## *Chapters 4 through 9 – Department/Division Budgets*

These sections include the budgets for the City's basic organizational units which provide essential services to the citizens of San Clemente. Each section presents information summarized at the Department level and General Fund Division level. The Department/Division/Program Budgets include:

- General Government
- Public Safety
- Public Works
- Finance and Administrative Services
- Community Development
- Beaches, Parks and Recreation

*Departmental* summary information is presented in the following format:

- **Department Overview** – An overview of the structure and description of the Department.
- **Organization Chart** - An organization chart by function is provided for each department.
- **Expenditures by General Fund Division** - A chart comparing FY 2022-23 actual expenditures, FY 2023-24 adjusted budget and projected expenditures, and budgeted expenditures for FY 2024-25 and FY 2025-26 for General Fund divisions within the Department.
- **Department Expenditures by Category** - A chart comparing FY 2022-23 actual expenditures, FY 2023-24 adjusted budget and projected expenditures, and budgeted expenditures for FY 2024-25 and FY 2025-26 for each expenditure category.
- **Department Personnel Summary** - The total number of staff assigned to each Department by Full-Time Equivalent (FTE). FTE refers to a budgeted, benefited position that normally works at least 2,080 hours per year. A 0.5 FTE would be scheduled to work 1,040 hours per year.
- **Accomplishments** - A list of Department/Program accomplishments for Fiscal Year 2023-24.
- **Key Initiatives** – A listing of key initiatives for the Department/Program for the budgeted years.

*General Fund Division* information is presented in the following format:

- **Purpose Statement** – This provides a general description of the primary purpose of the division.
- **Service Description** - A listing of the key services or functions provided by the division.
- **General Fund Program Summary** - A chart comparing FY 2022-23 actual expenditures, FY 2023-24 adjusted budget and projected expenditures, and budgeted expenditures for FY 2024-25 and FY 2025-26 for General Fund programs within the Division.
- **Category Expenditure Summary** - A chart comparing FY 2022-23 actual expenditures, FY 2023-24 budgeted and projected expenditures, and budgeted expenditures for FY 2024-25 and FY 2025-26 for each expenditure category.
- **Division Personnel Summary** – The total number of staff assigned to each Division by FTE.
- **Significant Changes** – This section provides an overview of the significant changes included in the budget.

# Reader's Guide to the Budget

## ***Chapter 10 - Special Revenue Funds***

This section includes budgets for the City's Special Revenue Funds. Fund descriptions, along with revenue and expenditure information, and beginning and ending fund balances are presented. Special Revenue Funds include the Street Improvement, Gas Tax, Miscellaneous Grants, Disaster Relief, Air Quality Improvement, Local Cable Infrastructure, Police Grants, Local Transit Program, and Building Homes & Jobs Act Funds.

## ***Chapter 11 - Capital Project Funds***

This section provides an overview of the City's Capital Project Funds including a listing of projects where appropriate. Capital Project Funds include the Parks Acquisition and Development, Local Drainage Facilities, Regional Circulation Financing & Phasing Program, Public Facilities Construction Fee, Developers Improvement, Low/Moderate Income Housing, In-Lieu Housing, and Reserve Funds.

## ***Chapter 12 - Enterprise Funds***

The budgets for the Water, Sewer, Storm Drain, Clean Ocean, Solid Waste, and Golf Funds are presented. Operating, Depreciation and Capital Reserve Funds are included in this section. For Operating Divisions within these funds, information is presented in the following format:

- **Purpose Statement** – This provides a general description of the primary purpose of the division.
- **Service Description** - A listing of the key services or functions provided by the division.
- **Beginning Net Working Capital Balance** - A chart comparing FY 2022-23 beginning balance, FY 2023-24 beginning budgeted and projected balance, and budgeted beginning balance for FY 2024-25 and FY 2025-26.
- **Revenue Summary** - A chart comparing FY 2022-23 actual revenues, FY 2023-24 budgeted and projected revenues, and budgeted revenues for FY 2024-25 and FY 2025-26.
- **Expenditures by Program** - A chart comparing FY 2022-23 actual expenditures, FY 2023-24 adjusted budget and projected expenditures and budgeted expenditures for FY 2024-25 and FY 2025-26 by program within the Division.
- **Ending Net Working Capital Balance** - A chart comparing FY 2022-23 ending balance, FY 2023-24 ending budgeted and projected balance, and budgeted ending balance for FY 2024-25 and FY 2025-26.
- **Expenditures by Category** - A chart comparing FY 2022-23 actual expenditures, FY 2023-24 budgeted and projected expenditures, and budgeted expenditures for FY 2024-25 and FY 2025-26.
- **Division Personnel Summary** – The number of staff assigned to each Division is listed in this table by FTE.
- **Significant Changes** – This section provides an overview of the significant changes included in the budget.

## ***Chapter 13 - Internal Service Funds***

This section presents an overview of all Internal Service Funds, including fund descriptions, revenue and expenditure detail, and beginning and ending fund balances. Internal Service Funds include Central Services, Information Technology, Contract Fleet Services, Fleet Replacement Reserve, Medical Insurance, Workers' Compensation and General Liability Self-Insurance Funds.

# Reader's Guide to the Budget

## ***Chapter 14 - Capital Improvement Program***

This chapter presents the City's Capital Improvement Program (CIP) budget for Fiscal Years 2024-25 and 2025-26. The first section provides an introduction to the City's six-year Capital Improvement Plan for Capital and Major Maintenance projects. The section includes three graphs, providing an overview of the total CIP Revenues and Expenditures by Category and Fund. An overview of the City's Master Plans, the CIP process, categories, carry forward projects, and project summaries by fund and category for the CIP follows. A map of the City, indicating major project locations, is included for the reader's reference. Following this introductory section, the six major categories, *Drainage, Parks and Medians, Sewer, Street, Water, and Facilities and Other Improvements*, are presented in detail. Each section provides an overview of the category and detailed project sheets for the FY 2024-25 and FY 2025-26 CIP budget.

## ***Chapter 15 - Fiscal Policy and Debt Summary***

- The City's **Fiscal Policy** describes the City's financial goals along with policies addressing the operating budget, revenues and expenditures, utility rates and fees, capital improvement program, short- and long-term debt, reserves, investments, and accounting, auditing and financial reporting.
- **Appropriations Limit**, which is required by the State constitution, places limits on the amount of proceeds of taxes that the City can allocate each year.
- **Debt Summary**, an overview of the City's general government, former Redevelopment Agency, Golf Operating Fund and assessment district debt.

## ***Chapter 16 – Performance Measures***

This section presents quantitative data which measures each division's efficiency and effectiveness in the achievement of performance objectives in meeting the City's mission statement.

## ***Chapter 17 - Staffing***

This section includes a staffing schedule, by position and category, for five years. Position changes included in the budget are identified, and the workforce is graphically illustrated by department and by category. A ten-year historical comparison of the changes in full-time and part-time employees is also presented. Information on pensions and pension funding levels is presented in this section too.

## ***Chapter 18 – Glossary & Index***

This section provides a complete glossary of terms and acronyms used throughout the budget document. The index provides an alphabetical listing of subjects discussed in the budget document and provides a page number as to where each subject can be found.

## **Demographic and Statistical Information**

Printed inside the back cover of the final Adopted Budget, this provides a list of demographic and statistical information for the City of San Clemente.

# Financial Overview

## Fiscal Year 2024-25 and FY 2025-26

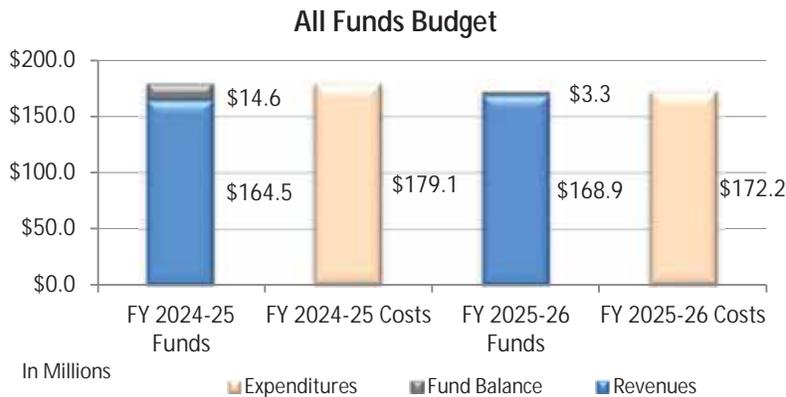
### All Funds Overview

#### All Funds Spending Plan

The All Funds budget reflects the operating and capital expenses in the General Fund, Special Revenue Funds, Capital Project Funds, Enterprise Funds, and Internal Service Funds. The City has 30 budgeted funds. The total All Funds budget for the FY 2025 and FY 2026, amounts to \$179.1 million and \$172.2 million of budgeted expenditures. The following table illustrates the All Funds expenditure budget, by fund type:

Fund Type	FY 2024-25 Budget	FY 2025-26 Budget
General Fund	\$88,337,120	\$87,408,250
Special Revenue Funds	7,613,210	8,143,410
Capital Project Funds	5,797,470	634,180
Enterprise Funds	62,633,870	62,208,420
Internal Service Funds	14,708,210	13,847,660
<b>Total Spending Plan</b>	<b>\$179,089,880</b>	<b>\$172,241,920</b>

Commonly, cities utilize accumulated fund balance from capital restricted revenues or amounts from past years savings to fund capital activities or one-time costs. The chart below reflects the use of these fund balance in FY 2025 and in FY 2026. FY 2025 has funds available and costs of \$179.1 million and FY 2026 has funds available of \$172.2 million. For All Funds the Beginning Fund Balance is \$102.1 million and Ending Fund Balance is projected at \$84.2 million. A summary by fund is located in the All Fund Section of the Budget which shows the impact by individual fund. The following graph reflects the All Funds Budgets.



Separately, a positive operating position ensures the long-term viability of the City's operations. The following table removes one-time revenues, capital costs, studies and one-time amounts. Both Fiscal Years reflect positive operating positions.

All Fund Revenues	FY 2024-25	FY 2025-26
All Funds Revenues	\$ 164.5 M	\$ 168.9 M
One-time revenues (primarily grants)	(0.7 M)	(2.0 M)
Transfers to other funds	(5.3 M)	(3.6 M)
<b>Total All Funds Operating Revenues</b>	<b>\$ 158.5 M</b>	<b>\$ 163.3 M</b>
All Fund Expenditures	FY 2024-25	FY 2025-26
All Funds Expenditures	\$ 179.1 M	\$ 172.2 M
Capital outlay/studies <sup>1</sup>	(21.8 M)	(14.7 M)
Transfers to other funds	(5.3 M)	(3.6 M)
<b>Total All Funds Operating Expenditures</b>	<b>\$ 152.0 M</b>	<b>\$ 153.9 M</b>

<sup>1</sup> Capital costs funded include the Pedestrian Audible Warning System, Mariposa Bridge replacement, cooling tower replacements, playground replacements, vehicle purchases, and utility infrastructure.

# Financial Overview

## Financial Overview – All Funds

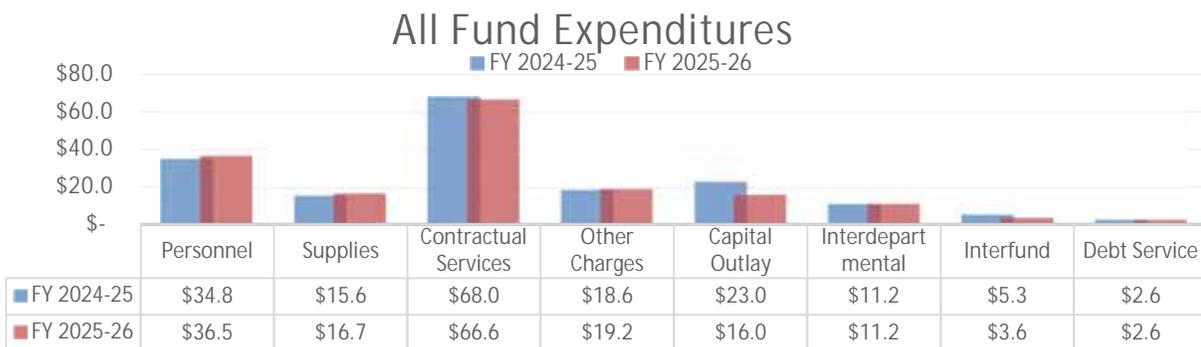
Revenues total \$164.5 million in FY 2025 and \$168.9 million in FY 2026. Taxes and service charges are the largest revenue sources and represent approximately 40% and 30% of budgeted revenues. These two revenues represent 70% of All Fund budgeted revenues and information on these is in the following paragraphs.



- Taxes increase from \$66.8 million in FY 2025 to \$69.3 million in FY 2026 driven by growth in property taxes. Property taxes are budgeted at \$46.0 million in FY 2025 and \$48.2 million in FY 2026 as property valuations continue to increase and the housing market remains stable. Sales taxes increase slightly due to anticipated sales activity within the city. Franchise fees, transient occupancy taxes, and business license taxes are budgeted to remain flat.
- Service charges increase from year to year primarily driven by anticipated rate impacts for sewer service charges and water service charges. These increase to \$40.3 million and by \$1.7 million between fiscal years.

Permits & Fees, Fines, Miscellaneous, and Interest & Rents are essentially flat from year to year. Other Revenues decrease as transfers between funds are lower in FY 2026, due to transfer to reimburse costs related to the Clean Ocean Fund. Intergovernmental revenues increase due to a capital grant in the storm drain fund for a capital project.

Expenditures are budgeted at \$179.1 million in FY 2025 and \$172.2 million in FY 2026. The largest expenditures are contractual services, personnel and capital outlay. Contractual services, personnel and capital outlay are the largest expenditure sources and represent approximately 39%, 20% and 13% of budgeted expenditures. These three expenditures represent 72% of All Fund budgeted revenues and information on these is in the following paragraphs.



- Personnel costs, or salaries and benefits, increase from \$34.8 million in FY 2025 to \$36.5 million in FY 2026. These increases represent the implementation of the Class and Compensation and anticipated increases mostly due to merits and other changes. Costs also increase based on the budget for full staffing - during FY 2024 budget amounts were moved to contractual costs to address vacant positions during the year. An example of this would be the Coastal Administrator position which was filled through contract staffing. Some increases are due to staffing changes including the addition of 2 Park Ranger positions in the 2-year budget process. Staffing information is in the Staffing section.
- Contractual services are budgeted at \$68 million and \$66.6 million. The public safety costs for the direct contract costs for fire (OCFA), police (OCSD) and ambulance are \$35.1 in FY 2025 or 52% of total contract services and \$36.5 million in FY 2026 or

# Financial Overview

55% of total contract services costs. The next largest contract amounts are for maintenance, which includes maintenance of buildings, restrooms, landscape, beaches, trees, computers, custodial services, street striping, graffiti, utility assets, and street sweeping. Other costs in contract services are for utilities include amounts of approximately \$6.3 million annually and other contractual services for professional services and other contract services to support the various activities done annually within the City. Some of these contract costs are for maintenance projects, contract staff assistance, banking costs, and other services.

- Capital outlay is budgeted at \$23 million and \$16.0 million, additional information on these projects is in the CIP section of the budget and further in this Financial Overview.

Supply costs increase due to higher purchased water costs, other charges increase based on insurance costs, transfers between funds are lower in FY 2026 due to lower transfers to the Clean Ocean Fund. Debt service and interdepartmental charges remain flat based on current expectations for the CalPERS UAL payment and flat costs for internal charges.

## Capital Improvement Program (CIP)

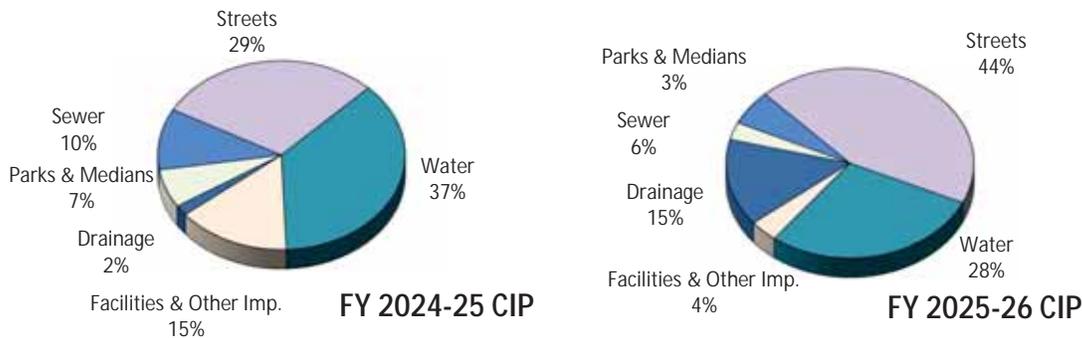
The City prioritizes capital and maintenance and continues to fund projects based on available funding. The following chart depicts the spending pattern of the City's Capital Improvement Program over the past ten years. The City continues to maintain its infrastructure through the budget process. Capital improvements include the building, upgrading or replacement of City infrastructure, such as residential and arterial streets, bridges, traffic signals, water, sewer and other capital assets. Funding for these projects typically are provided from the restricted revenue amounts, reserves, and through annual one-time sources.



In FY 2024, the large increase is due to the Recycled Water Project. Additional information on FY 2025 and 2026 is in the Capital Improvement Program related to projects costs and information related to each project.

## Capital Improvements

The City's Capital Improvement budget in FY 2025 amounts to \$14.3 million and in FY 2026 is \$13.5 million. There are 35 and 26 capital improvement projects budgeted in FY 2025 and FY 2026. Capital project expenditures, by category, are planned as follows:



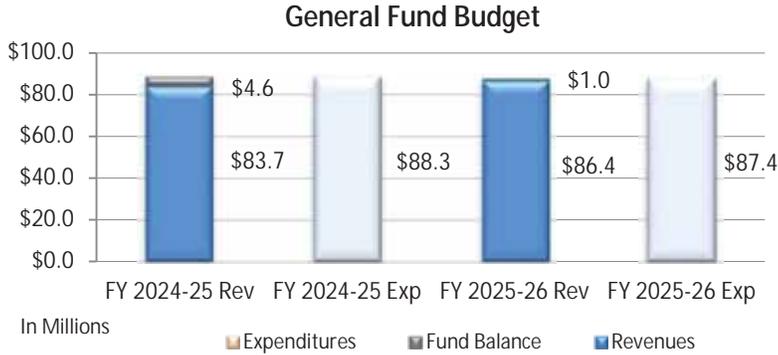
## Maintenance and Other Projects

The City's maintenance and other projects budget in FY 2025 is \$14.2 million for 36 projects and \$7.6 million for 26 projects in FY 2026. These include Major Street Maintenance Program, sidewalk and repair improvements, as needed pavement repairs, pavement preservation, sidewalk, building maintenance, and other building and structure repairs.

# Financial Overview

## General Fund Overview

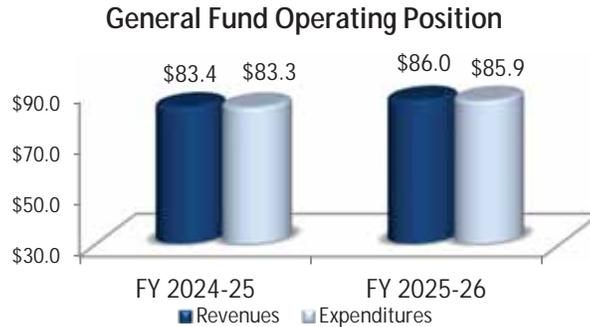
The General Fund, which is the main operating fund, revenues amount to \$83.7 million in FY 2025 and \$86.4 million in FY 2026. Expenditures amount to \$88.3 million in FY 2025 and \$87.4 million in FY 2026. Both the revenues and the expenditures include one-time amounts or non-recurring items. The following graph shows the General Fund budget for FY 2025 and FY 2026.



The General Fund, as in the past, utilizes fund balance to fund one-time costs including capital costs or reserve transfers. This fund balance was accumulated in prior years through one-time revenues, revenue overages or expenditure savings. FY 2025 uses \$4.6 million and FY 2026 uses \$1.0 million of fund balance to fund reserves and budget for one-time non-recurring activities, such as capital outlay. A discussion of the Operating Budget which excludes these items is in the following section.

## General Fund Operating Budget

Operating revenues and expenditures exclude one-time receipts and expenditures, such as capital outlay and one-time transfers, reflecting a more precise picture of the City's ongoing ability to fund its routine operations. The General Fund has a positive operating position of \$106,980 for FY 2025 and \$125,980 for FY 2026. The following graph reflects operating revenues and expenditures for each fiscal year.



General Fund operating revenues for FY 2025 is \$83.4 million and FY 2026 is \$86.0 million, both years have one-time grants funding one-time costs. The following table summarizes the total revenues and operating revenues:

General Fund Revenues	FY 2024-25	FY 2025-26
General Fund Total Revenues	\$ 83.7 M	\$ 86.4 M
One-time revenues - grants	(0.3 M)	(0.4 M)
<b>Total General Fund Operating Revenues</b>	<b>\$ 83.4 M</b>	<b>\$ 86.0 M</b>

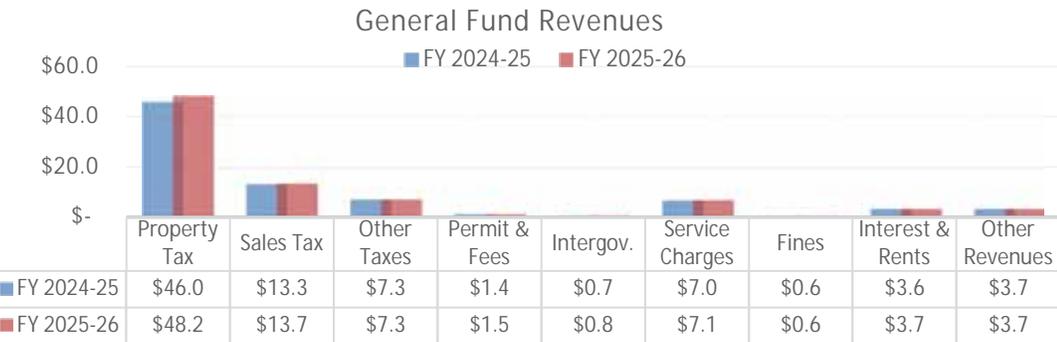
General Fund operating expenditures for FY 2025 total \$83.3 million and exclude one-time capital costs, studies, and grant related costs of \$4.1 million, one-time transfers of \$950,000 to other funds. General Fund operating expenditures for FY 2026 total \$87.4 million and exclude one-time capital costs, studies, and grant related costs of \$0.7 million, one-time transfers of 766,500 to other funds. The following table summarizes the total expenditures and operating expenditures:

General Fund Expenditures	FY 2024-25	FY 2025-26
General Fund Total Expenditures	\$ 88.3 M	\$ 87.4 M
Capital outlay or major projects	(4.1 M)	(0.7 M)
Other one-time costs	-	-
One-time transfers to other funds	(0.9 M)	(0.8 M)
<b>Total General Fund Operating Expenditures</b>	<b>\$ 83.3 M</b>	<b>\$ 85.9 M</b>

# Financial Overview

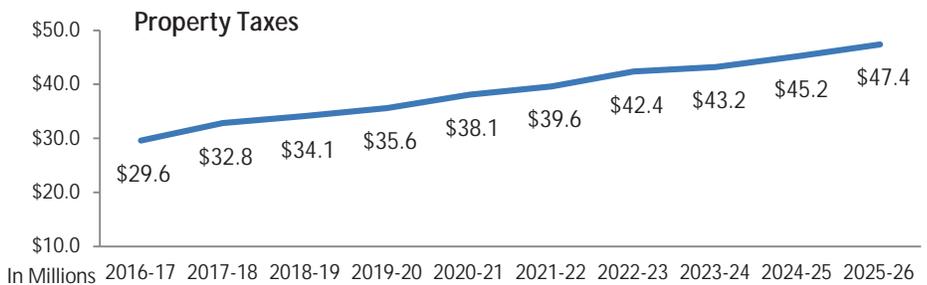
## General Fund Revenues

General Fund revenues are impacted by the economy, development, and other factors. Significant revenues for the General Fund are derived from Property Taxes and Sales Taxes, which represent approximately 70% of General Fund revenues.



General Fund revenue increases are expected in property taxes, sales taxes, permits & fees, intergovernmental, service charges and interest & rent revenues. Other taxes, fines, and other revenues are budgeted to remain essentially flat during the year. The General Fund Revenue chart shows the FY 2024-25 and FY 2025-26 revenue budget.

*Property Taxes* account for 55% of total General Fund revenues in FY 2025 and 53% of General Fund revenues in FY 2026. These revenues continue to grow around 5% with annual increases of between 4-7% since 2015 based on assessed valuation increases and property transaction activity. Recent development and property sales, limited housing supply, and reassessments due to sales, along with the CPI factor being the 2% maximum allowed have been contributing to the long term sustained growth in property taxes. The chart that follows shows the City's ten-year Property Tax revenue history, including Transfer Tax:



*Sales Taxes* are 15%-16% of total General Fund revenues are budgeted at \$13.3 million in FY 2025 and \$13.7 million in FY 2026. There is a slight increase from previous years based on anticipated results and some development in the city. Fluctuations have occurred in the past, but generally the revenues have remained relatively constant with minor growth from year to year except during the pandemic period where stimulus funds contributed to an increase. Overall, the City of San Clemente has a wide sales tax base and the City's top three sales tax industries are consumer goods, restaurants, and fuel. Development in the City over the last several years, including the San Clemente Outlet Mall and the Estrella shopping center, resulted in sales tax revenue increases for the City within the last five years. This growth has normalized in recent years.



*Other taxes* are budgeted to remain flat as no significant impacts or changes are being implemented. *Franchise Taxes* remain around \$2.5 million, and *Business License* revenues are essentially flat at \$1.2 million. *Transient Occupancy Taxes* are budgeted at \$3.5 million.

*Service Charge* revenues are 8% of the General Fund revenue budget with budgets of \$7.0 million in FY 2025 and \$7.1 million in FY 2026. The major revenues sources in this category are recreation program fees, ambulance service charges, parking meter revenues, and marine safety fees.

# Financial Overview

Other categories of revenue are essentially flat or are a small percentage of total General Fund Revenues. *Fines, Permits & Fees, Intergovernmental* are generally smaller revenue sources and are budgeted to be flat between FY 2025 and FY 2026. *Interest and Rents* remain flat at \$3.6 and \$3.7 million with some fluctuations based on anticipated rental revenues. *Other Revenues* are budgeted at \$3.7 million in FY 2025 and FY 2026, with the majority of these being charges to other funds for administrative services provided by General Fund.

## General Fund Expenditures by Category



General Fund expenditures are budgeted at \$88.3 million in FY 2025 and \$87.4 in FY 2026. Expenditures are listed by separate category in the chart. The major categories for the General Fund are Contractual services, which is 54% and 56% of the total General Fund budget and Personnel costs which is 26% and 28% of the General Fund budget. The City delivers services to citizens through contract services and staff, with 80% and 84% of costs related to these categories.

*Personnel* costs for FY 2025 are \$23.2 million and FY 2026 are \$24.3 million include both full-time and part-time salaries, including benefit costs. Costs increase in FY 2025 due to all positions being budgeted and increases address merit and other adjustments made in connection with the Class and Compensation changes approved in FY 2024. The current MOU agreement with the San Clemente City Employees Association (SCCEA) is concluding on June 30, 2024 with negotiations currently in place. Additionally, costs increased to address positions included in the budget for Senior Park Rangers and an Emergency Services Officer, which are to address organization needs. The Staffing section of the Budget provides more detail on full-time positions, position changes and other general information.

*Contractual Services* are \$47.6 million in FY 2025 and \$49.2 million in FY 2026, with the largest amounts related to the police contract (\$20.9 and \$21.7 million), and fire contract services (\$12 and \$12.5 million). Other large budgeted amounts are maintenance contracts for \$5.5 million annually, utilities costs of \$2.9 million annually, and ambulance costs of \$2 million annually. Information on contracts for OCSD and OCFA follow:

The Orange County Sheriff's Department (OCSD) police services contract amount increases based on contract costs. While historically costs increase 4%-5%, this increase was substantial in FY 2024 with the addition of four deputies in the prior budget. The contract budgeted in the General Fund is \$20.9 million in FY 2025 and \$21.7 million in FY 2026 for the OCSD contract, assuming maintaining staffing, overtime, and vacancy savings. This contract is renewed annually and an estimated increase of 4% is budgeted for FY 2026 from the FY 2025 levels. The budget includes impacts from the recently approved County of Orange MOU.

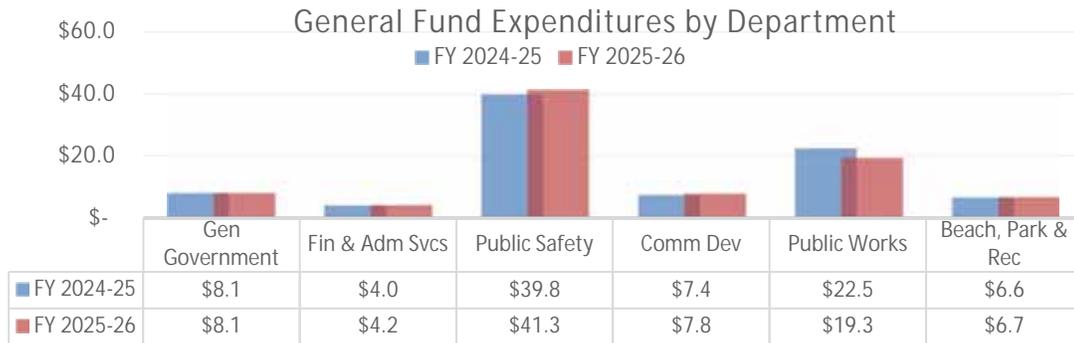
The total Orange County Fire Authority (OCFA) contract amounts to \$12 million in FY 2025 and \$12.5 million in FY 2026 for the base contract and equipment costs. The OCFA fire services base contract is budgeted in the General Fund, with a budget increase of 4.2% in FY 2026 from FY 2025 budget levels. The fire contract continues to include the City's phase-in costs of a 4<sup>th</sup> firefighter which will be fully phased-in with the FY 2025 budget amount.

The FY 2025 and FY 2026 budgets reflect flat costs for supplies, other charges, interdepartmental charges, and debt service. Capital outlay fluctuates annually based on capital and maintenance projects and the CIP section of the budget addresses the various projects for the General fund. Some significant upcoming projects are the Pedestrian Audible Warning System, and the Sand Compatibility and Opportunistic Use Program (SCOUP), and Mariposa Bridge replacement projects.

# Financial Overview

## General Fund Expenditures by Department

General Fund expenditures are budgeted at \$88.3 million in FY 2025 and \$87.4 in FY 2026. Expenditures are listed by separate department in the chart. The major departments for the General Fund are Public Safety and Public Works. Public safety is 45% of the FY 2025 budget and 47% of the FY 2026 budget, however this excludes the Code Compliance and the Park Ranger programs. The Public Works department is 25% and 22% of the FY 2025 and FY 2026 budgets, respectively.



*General Government* is where City Council, City Manager, and City Clerk costs are budgeted. This area includes other non-specific costs such as property and liability insurance, legal costs and other City-wide costs which are not specific to a function. *Finance and Administrative Services* is the main administrative department where Finance, Treasury, Purchasing, Human Resources, and other functions are budgeted. *Public Safety* includes police, fire, ambulance, and marine safety costs. *Community Development* includes planning, code compliance, and building divisions. *Public Works* budget includes Engineering, Development, Maintenance. This department maintains all City facilities, parks and infrastructure or capital projects within the city. *Beaches, Parks and Recreation* includes all recreation, which includes the operations of parks, recreation facilities, special events and classes.

Additional information is located in the General Fund section of this Budget, with additional information provided by line item, program, and division.

## General Fund Transfers and Reserve Contributions

Transfers support various funds and activities. In total the General Fund budgeted \$1.8 million in FY 2025 and \$1.6 million in FY 2026. A summary of the fund and purpose is in the following table.

Funds Transferred To	FY 2025 Amount	FY 2026 Amount	Purpose
Gas Tax Fund	\$ 15,000	\$ 15,000	Senior mobility
Street Improvement Fund	500,000	500,000	Street program
Clean Ocean Fund*	250,000	366,500	Support water quality
Transit Fund	330,000	330,000	Trolley/SCRides Support
Reserve Fund*	700,000	400,000	Reserve contributions
<b>Total</b>	<b>\$1,795,000</b>	<b>\$1,611,500</b>	

\* Considered one-time transfer

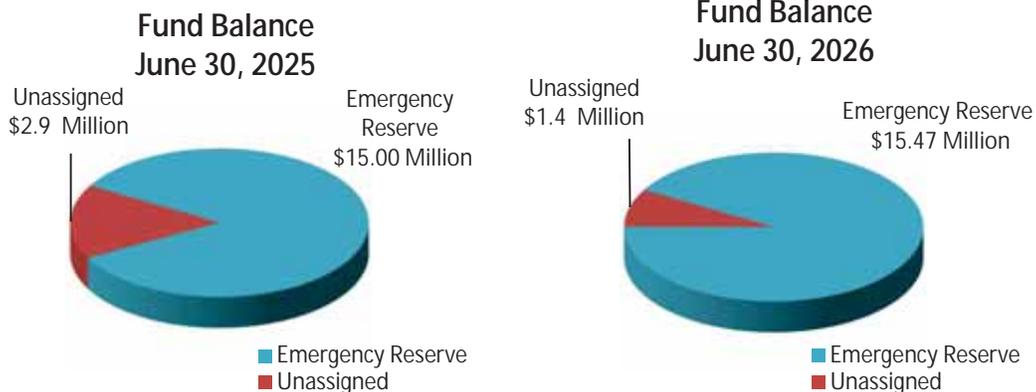
Reserve contributions include \$100,000 to the Park Asset Replacement Reserve and \$400,000 to the Facilities Maintenance Reserve to fund future capital activities and \$200,000 to the Accrued Leave Reserve to fund future leave payouts at separation. A summary by Fiscal Year is in the following table:

Reserve Description	FY 2025 Contribution	FY 2026 Contribution
Facilities Maintenance Reserve	\$ 400,000	\$ 400,000
Park Asset Replacement Reserve	100,000	-
Accrued Leave Reserve	200,000	-
<b>Total General Fund Reserve Transfers</b>	<b>\$ 700,000</b>	<b>\$ 400,000</b>

# Financial Overview

## ***Fund Balance – General Fund***

The FY 2025 and FY 2026 ending fund balances for the General Fund are budgeted to be \$17.8 million and \$16.9 million, including an Emergency Reserve and Unassigned Fund Balance. The General Fund Emergency Reserve requires contributions of \$1.2 million to end at \$15.5 million or 18% of operating expenditures for FY 2026 based on the City’s fiscal policy. The General Fund’s Unassigned Fund Balance is budgeted to be \$1.4 million at the end of FY 2026.



Unassigned fund balance is decreasing over the two-year budget, however, savings and revenue overages will likely occur providing funds for future one-time costs. The use of unassigned fund balance should be limited to ensure adequate funding is available for future budget years and to maintain fund balance to fund future capital projects or unanticipated cost or items.

## ***Other Fund Activity***

The City has multiple funds that consist of Special Revenue and Capital Projects Governmental funds and the Enterprise and Internal Service Proprietary Funds. These funds are all presented in separate sections of the Budget. A summary of significant revenues, impacts or costs and other notable activity to funds other than the General Fund are summarized in the following:

### Governmental Funds

- Street Improvement Fund: Funding is included for street projects annually from a County Sales tax measure, this provides funding for capital projects of \$1.7 million in FY 2025 and \$1.8 million in FY 2026.
- Gas Tax Fund: Funding includes capital projects of \$2.4 million in FY 2025 and \$4.0 million in FY 2026. Projects include the Calafia street project and annual costs for the arterial and the local street projects of \$750,000 each annually.
- Community Development Block Grant: Funding is included for rehabilitation loans/grants, public services, administration costs and infrastructure improvements. Total annual spending is approximately \$400,000 in the budget for FY 2025 and FY 2026.
- Disaster Relief Fund: No funding is budgeted for American Rescue Plan disaster relief grants received with all funds anticipated to be spent by the end of FY 2024 for revenue replacement purposes.
- Local Cable Infrastructure Fund: Funding for the purchase of an upgraded Audiovisual system at the Community Center is budgeted in FY 2025.
- Transit Fund: Trolley operations and the SC Rides program are included in this fund and budgeted for FY 2025. Costs are not budgeted in FY 2026 based on the City seeking funding from Orange County Transportation Authority. This funding has not been obligated yet and based on funding available the programs will be reviewed at that time.
- Building Homes & Jobs Act Fund: The Permanent Local Housing Allocation state grant will be used to fund the Community Outreach Workers and other eligible support costs under the grant at an annual amount of almost \$300,000.
- Parks Acquisition and Development Fund: Capital projects include the development of the Meadows field at the Vista Hermosa Sports Park for \$400,000, Skate Park expansion at Steed Park for \$200,000, and development of dog parks at San Luis Rey and San Gorgonio Parks totaling \$280,000.
- Local Drainage Fund: Capital projects in the amount of \$0.2 million are included for the Montalvo Canyon Outlet.
- Public Facilities Fund: This fund includes capital costs for City Hall Generator installation and costs for the OCSD substation fence installation.
- Developer Improvement Fund: This fund includes a transfer of \$920,000 in FY 2025 to reimburse past capital cost outlay from the Clean Ocean Fund.

# Financial Overview

- Reserve Fund: This fund includes \$1.2 million for Cooling towers, \$800,000 in additional funds for artificial turf replacement, and \$750,000 for playground equipment replacements.

## *Proprietary Funds*

- Water Fund: Water operating position improved with the 5-year rate model put in place in 2017. This fund is expected to complete another rate study in the upcoming year. Operating Equity ends FY 2026 at \$3.6 million and funds the Emergency Reserve and the Debt Service requirements. This operating position is currently allowing additional Depreciation Reserve contributions based on Fiscal Policy capital reserve requirements. Significant capital projects include \$3.5 million for Reservoir No 5A Replacement in FY 2025.
- Sewer Fund: A sewer cost of service study was finalized and new rates were implemented in FY 2024. This has improved the operating position of the Sewer Fund, but future rate increases under the 5-year study are necessary to provide ongoing funding for operations and capital activities. The ending equity for Sewer Operating at FY 2026 is \$60,000, however funds are available that have been set aside for capital activities if needed. Significant capital projects include \$1.5 million for Marquita Slope reconstruction and \$0.8 million for Digester #2 Structural & Mechanical Rehabilitation projects.
- Information Technology Fund: The IT fund includes an amount for the replacement of the City's financial software. The amount budgeted is \$930,000 and includes the anticipated purchase cost, support costs, and implementation cost. The City's existing financial software is reaching end of life and will require replacement within the next two years.
- Fleet Fund: The Fleet Replacement fund includes \$1.7 million for the replacement and purchase of vehicles at the end of their useful life in FY 2025 and FY 2026.

## *Water and Sewer Rates*

Water rates are anticipated to change during FY 2025 and FY 2026, currently a water cost of service study will be solicited and a recommendation will be brought to City Council in Fall 2024. The rate study will consider operating costs, purchased water rates, Doheny Desalination Plant capacity costs, and capital costs for maintaining aging infrastructure. Purchased water costs are anticipated to increasing by over 10% in the upcoming year. The rate study will also consider a pass-through fee to recover increases based on the wholesale cost of water. The rate study is anticipated to be brought to City Council in the Summer of 2025 or soon thereafter.

Sewer rates were approved by the City Council at a meeting in July 2023, approving a 5-year rate cost of service rate study. Based on the rate study two of the rates have been implemented and rates are approved to change in FY 2025 and FY 2026 with an annual increase of 5% in each year. Sewer charges do not fully recover the costs to operate the City's sewer system and the costs of maintaining the system's infrastructure currently, however based on the new rate structure the recovery will improve over the five-year period.

## *Labor Relations*

The City is in the final year of its three year MOU agreement with the San Clemente City Employees Association (SCCEA), with the expiration on June 30, 2024. Management is currently in negotiations with the Association's representatives for a successor agreement. As part of the expiring multi-year agreement a Class and Compensation Study was initiated in FY 2023 and City Council approved the implementation of the study in FY 2024. During the last year, the City focus on recruitment has improved staffing levels by filling vacancies and in some circumstances filled multiple positions from one recruitment. The Class and Compensation Study implementation will continue to benefit the City during the recruitment process.

The FY 2025 and FY 2026 Budget funds all staff positions and adds positions in areas of critical needs. In the previous year, the Council added a Coastal Administrator position and positions in this budget added include an Emergency Services Officer, and 2 Senior Park Rangers. One Senior Park Ranger will be added in FY 2025 and one will be added in FY 2026. Other changes are incorporated but these changes are reclassifications or regrades to meet departmental needs.

A list of the changes are included in the Staffing section with the total FTE count increasing to 203.25 positions.

# Financial Overview

## *Economic Outlook*

Based on the recent Chapman and Cal State Fullerton forecasts, inflation is forecasted to decline from the higher levels experienced during the pandemic as the Fed moves to curb the growth of inflation by having past stimulus funds work through the system, and limiting the monetary supply while allowing for supply chain improvements. However, inflation tends to decrease slowly and the decrease is projected to occur over multiple years. A higher rate of inflation of 3-4% is anticipated to ease back to the Federal Reserve target of 2%-3% by the end of the 5-year forecast.

Additionally, population has been decreasing in California, however this is partially due to limited affordable housing and other cost impacts. These changes are anticipated to contribute to lower personal income tax revenues at the state level. Orange County, like California, continues to see slight population decreases even though payroll and employment have started to increase but only by about a half percent per year over the last five years. There appears to be a labor demand and supply mismatch with a need for high-value-added employees and job creation. Mortgage rates appear to be constraining housing permit activity in the short-term, but is anticipated to improve over time. Consumer spending is anticipated to slow as the pandemic stimulus finishes working through the economy, transitioning to small but stable growth.

Gross Domestic Product (GDP) is anticipated to flatten in 2024 and increase in future years, but growth will be at a lower rate than previously experienced. Overall, the economy is anticipated to continue to grow with the CPI decreasing over the forecast timeframe towards the Federal Reserve's long-term goal of 2%-3%, which is the normal range.

San Clemente, similar to other surrounding cities, has experienced a slight decrease in population, but property tax and sales tax revenues impacts have not been dramatic. Property taxes are still growing and sales taxes are anticipated to increase slightly in the forecast period. However, external factors could lead to changes from that expectation.

## **Long Term Financial Plan (LTFP)**

The City utilizes an annual LTFP process, which precedes the budget, to review its current financial position and to make recommendations to direct the City in a positive financial direction through the Budget Process. This year, the LTFP process occurred in March. The LTFP included a Trend Analysis, Financial Forecast, Fiscal Policy review, and Reserve Analysis. Actions approved in the LTFP process were to approve reserve transfers and to provide direction to staff related to funding costs resulting from the Clean Ocean Fee expiration, the Redevelopment dissolution, and expiration of the Street Assessment District.

In the Forecast the restricted use of Transient Occupancy Tax to pay the annual Unfunded Accrued Liability (UAL) for pensions was forecasted. The City continues to make the UAL payment to pay down the unfunded pension liability. Information on the Pension Liability is in the Staffing Section of this Budget.

## *Five-Year Financial Forecast Summary – Operating Position & Fund Balance*

The City's five-year financial forecast has been updated to reflect the FY 2025 and FY 2026 budget to determine the impact of current budget decisions on the City's future operating position and fund balances. The financial forecast projections utilize a variety of economic and budget assumptions. The forecast does not include any future development and excludes one-time revenues or costs. The 2024 LTFP forecast was updated to reflect budget amounts and growth based on budget amounts. A summary of the revised Budget five-year forecast is below.

<b>Forecast Operating Position</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Operating Revenues	\$83.4M	\$86.1M	\$89.9M	\$92.8M	\$95.9M
Operating Expenditures	83.3M	85.9M	89.3M	92.4M	95.5M
Projected surplus/deficit	\$ 0.1M	\$ 0.2M	\$ 0.6M	\$ 0.4M	\$ 0.4M

Operating positions can change based on actions taken in the normal course of business and actions by City Council. These differences occur in a variety of ways. For instance, higher receipts or lower disbursements can occur from projection differences, position changes, additional payments on pension liabilities, and various other actions.

## *Five Year Financial Forecast – Key Components*

The 2024 Long Term Financial Plan (LTFP) forecast which is available on the City's website <http://san-clemente.org/about-us/city-finances/long-term-financial-plan>. The 2024 LTFP forecast anticipating future results was presented to Council in March 2024. Changes

# Financial Overview

to revenues and costs, changes in the growth rates, significant cost effects and other considerations recognized during budget preparation modify the 2024 LTFP forecast. Since the LTFP forecast, changes were incorporated in the budget increasing tree services, staffing changes including park ranger staffing and various other items incorporated into the budget. Overall, anticipated operating position decreases in the future years based on these additional costs.

General Fund Operating Revenues in the 2024 LTFP prior five-year forecast period anticipated to increase an average of 3.4%, based on the LTFP forecast. Operating revenues total \$83.4 million in the first year and \$95.9 million in the last year of the revised budget forecast. This five-year increase is due to greater increases anticipated in property and sales taxes. Other revenues are anticipated to increase at similar levels to the CPI of 2%-3%.

The City's two main revenue sources, Property Tax and Sales Tax, make up 70% of the City's General Fund Operating Revenue. Property taxes continue to rise and are projected to increase an average of 4% over the forecast period from increased number of sales, valuation growth, and inflationary factors. A short-term leveling of growth is forecast, but property is expected to appreciate over time and revenue will increase based on development and recapture of Proposition 8 reassessments. Sales taxes included in the forecast are projected to increase by 2.4%, based mostly on CPI increases and additional consumer spending, and on-line sales growth in future years.

General Fund Operating Expenditures are projected to increase at an average rate of 3.7% over the forecast period, this is slightly higher than last year's forecasted growth rate. The projected increases are primarily due to anticipated higher costs for the police and fire services contracts. Additionally, the CPI has decreased at a slower rate than anticipated.

The Orange County Sheriff's Department (OCSD) police services contract is forecasted to increase by 4%-5% annually over the remaining forecast period, mainly from negotiated increases in personnel wages and benefits. This increase is slightly higher due to the recent MOU approved by the County of Orange. Actual contract amounts for future years will be subject to labor contracts and the City's desired staffing levels. The budget for FY 2025 and FY 2026 includes CalPERS pension costs for past fire department employees as well as contributions to OCFA for capital maintenance and vehicle replacement reserves.

The base contract with the Orange County Fire Authority (OCFA) for Fire services increases by 3.3%-4.5% annually over the five-year period. OCFA's fire contract costs include the addition of a 4th firefighter on full rotation. The additional 4th firefighter/paramedic full rotation addition started in FY 2017-18. The last portion of the phased cost paid by the City is in FY 2025. The City's phased-in share of these costs are included in the forecast, based on OCFA projections. The budget for FY 2025 and FY 2026 includes CalPERS pension costs for past fire department employees as well as contributions to OCFA for capital maintenance and vehicle replacement reserves. Costs and revenues for the continued operation of two ambulances, year-round through a private ambulance company, are also included in the forecast, based on the terms of the current five-year agreement.

Salary and benefit costs are anticipated to increase between 3.3% and 4.7% over the five-year period. Salary costs are dependent on negotiations and include costs related the Class and Compensation study that was implemented in FY 2024. The current contract concludes and new amounts will be dependent on negotiated levels. Benefits, based on the benefit, increase between 0% - 5%, with the largest increases occurring in medical and retirement costs. The medical increase offsets the increased costs of medical coverage and the retirement percentages are reduced over the forecast period. Lower growth in retirement costs recognize transition to PEPRAs employees and employer contributions should decrease over time as past obligations are met. Other benefit expenditures include Social Security, Workers Compensation, disability and various other benefits.

General Fund Balance will increase slightly over time due to the operating position; however once capital activities are incorporated the fund balance will decrease.

## **Bond Rating**

Based on the City of San Clemente's credit strength, the City received the highest credit rating of "AAA". An obligation rated "AAA" is the highest rating. This means that the City's capacity to meet its financial commitment on a debt obligation is extremely strong.

# Financial Overview

## *Decision Packages*

Decision packages incorporated into the budget, excluding staffing changes, total \$1.4 million. General Fund decision packages total \$204,200 focusing on tree services, technology, and costs associated with the operation of new facilities. One-time costs in the General Fund total \$78,500 to address needs in Community development related to staffing increases.

Other fund costs decision packages total \$1,151,680 to address equipment needs, operations, and Information Technology projects based on necessary technology improvements. These decision packages are all one-time costs.

A summary of budgeted decision packages follow:

<b>Budgeted Decision Packages</b>	<b>Amount</b>
<i><u>Operating</u></i>	
Planning Commission iPads	18,200
Tree Trimming – Base Contract increase	100,000
Steed Park Pickleball Court Maintenance	7,500
<i><u>One-Time</u></i>	
Vehicle for Code Compliance	32,000
4 x 4 Vehicle for Park Ranger Program	46,500
<i><b>General Fund total cost (net)</b></i>	<i><b>\$ 204,200</b></i>
<b>Other Fund Decision Packages - Budgeted</b>	
<i><u>One-Time</u></i>	
Zero Emission Fleet Transition Plan (Fleet-grant funded)	\$ 100,000
Community Center – Auditorium AV Upgrade (Local Cable)	81,680
Office Rearrangement and Workstation Modifications (Utilities)	40,000
Enterprise Resource Planning System (Information Tech Fund)	930,000
<i><b>Other Funds Total</b></i>	<i><b>\$ 1,151,680</b></i>
<i><b>Total Decision Packages - Budgeted</b></i>	<i><b><u>\$ 1,355,880</u></b></i>

# The Budget Process

## The Budget Process

The City's budget process begins in November and concludes in June every other year. An executive team approach is used to develop the budget. Senior management representatives from each department, along with the City Manager and Assistant City Manager, utilize guidance provided by the City Council through various priority processes. Additionally, operational issues that affect the budget are examined in the Long-Term Financial Plan and financial recommendations are incorporated into the budget. The table on the following page illustrates the budget process in detail.

### *The Capital Improvement Program Process*

The Capital Improvement Program (CIP) Committee, consisting of members from all City departments, prepares and updates the six-year CIP program. Projects to be funded are reviewed by the CIP Committee as a part of the budget process to ensure that the City's priorities are addressed and that staffing levels and projected revenues are in place to perform the projects.

City management reviews the CIP Committee's prioritized list of proposed capital improvement projects and funding sources during the review of the operating budgets. The final Capital Improvement Program is presented during the budget workshops in May in conjunction with the City's Biennial Budget. The City Council adopts a resolution approving the fiscal year Capital Improvement Program, along with the operating budgets, in June.

### *Level of Control and Changes to Adopted Budget*

Budgetary control, the level at which expenditures cannot legally exceed the appropriated amount, is exercised at the *fund level*. Administrative policies provide guidelines on budget transfers and the authorization necessary to implement transfers. Generally, there are two types of budget transfers:

**Budget Adjustment:** This is a transfer which does not change the total appropriated amount within a fund and does not require Council action. Depending upon the budget category affected by the transfer, approval may be granted at the City Manager or Department Head level. Department Heads have discretion to reappropriate funds between certain line items within a program but may not exceed total appropriated amounts for each program. Additional expenditures for capital outlay items must be approved by the City Manager and City Council. Funds appropriated for salaries and benefits may not be expended for any other purpose without approval by the City Manager. The City Manager may transfer funds within and between programs and departments (with the exception of additional capital outlay expenditures, which require Council approval).

**Budget Amendment:** This is an adjustment to the total appropriated amount within a fund which was not included in the original budget. These supplemental appropriations are presented to City Council in an agenda report and require the passage by a simple majority of the City Council for approval. Types of modifications can be categorized as follows:

- Unanticipated revenue which was not projected in the budget may be appropriated by Council for expenditure in the year received.
- Prior year reserves or fund balances may be appropriated to fund items not previously included in the adopted budget. Reserves/fund balances exceeding minimum amounts required by administrative policies may be appropriated if it is determined to be in the best interest of the City. Council may also appropriate reserves in case of emergencies or unusual circumstances.
- Transfers between funds require a motion and agreement by the majority of the City Council.

Unexpended unencumbered appropriations automatically lapse at the end of the fiscal year and are included in the ending fund balance calculations within each fund.

# The Budget Process

## Budget Planning (December - January)

- Budget assumptions and policies are developed
- Budget instructions, training videos, and supporting information is published to budget website
- Capital Improvement Program development kickoff meeting

## Public Input and Priority Setting (January - March)

- City Council and Commissions meetings provide recommendations for budget development
- City Council sets direction for the development of work plans
- City Council adopts the Long Term Financial Plan, which identifies and includes a financial impact on the City over the next five years. Recommended alternatives to address critical areas are identified and adopted by the City Council and incorporated into the budget.

## Staff Budget Development (January - March)

- Budget Kickoff/Staff Training Workshop
- Departments prepare base revenue and expenditure budgets by program, whereby expenditures and revenues are related to the Council and community goals identified during the Long Term Financial Plan and Strategic Priority processes.
- Decision packages are submitted for consideration. These include requests for reclassifications, new positions, new programs, or capital equipment.

## Staff Budget Review (March - April)

- City Manager and Assistant City Manager review base budgets, decision package requests, and the CIP Budget.
- City Manager considers the projected amount of available resources, direction provided by the City Council, the City's fiscal policies and the most cost-effective and efficient method of service delivery to the public.
- Proposed budget is finalized.
- Budget document is prepared, highlighting the major changes in the budget from the previous year.

## Council Budget Review and Adoption (May - June)

- In May, the proposed budget is generally submitted for City Council review and a subsequent workshop is held.
- In June, a public hearing is held and the City Council adopts the budget by resolution
- Final Adopted Budget document is published and made available to the public after June

# Accounting Systems & Controls

## Fund Accounting Structure

The accounts of the City are organized on the basis of funds, each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. The funds utilized by the City are grouped into generic fund types (Governmental, Proprietary, and Fiduciary). Governmental funds are largely supported by general taxes. Proprietary funds are operated to recover the costs of operation through charges for services. Fiduciary funds are typically where the City acts in a trustee capacity on behalf of another person or entity. The categories within these fund types are summarized below:

### *Governmental Funds:*

The **General Fund** is the general operating fund of the City. It is used to account for all financial resources traditionally associated with governments which are not required to be accounted for in another fund.

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specified purposes.

**Capital Project Funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed through proprietary funds or fiduciary funds).

**Debt Service Funds** are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs other than capitalized leases and compensated absences which are paid from the governmental funds. The only debt service fund of the City (Negocio Debt Service Fund) was closed in FY 2017-18.

### *Proprietary Funds:*

**Enterprise Funds** are used to account for operations that are financed and operated in a manner similar to a private business enterprise. The intent of the City in using this type of fund is to determine that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Internal Service Funds** are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost reimbursement basis.

### *Fiduciary Funds:*

**Trust and Agency Funds** are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, and other governments. Since activities recorded within these funds are outside the control of the City Council, these funds are not included within this budget document.

### *Fund Changes*

In accordance with generally accepted accounting principles, the City reviews all funds to determine the minimum number of funds necessary for financial management and control. The City currently has 30 budgeted funds, including the General Fund. In FY 2019-20, the Disaster Relief Special Revenue Fund was added during the fiscal year to assist in tracking COVID-19 related costs. For FY 2021-22, the Transit Special Revenue Fund was added along with the In-Lieu Housing Capital Projects Fund based on City Council action during the LTFP process. In FY 2021-22, the Building Homes & Jobs Act Fund was added to address SB2 funding and the Permanent Local Housing Activities.

# Accounting Systems & Controls

The following table provides a summary of the various funds of the City of San Clemente and includes both Major and Non-Major funds as reported in the City's Comprehensive Annual Financial Report (CAFR). Additional information on each fund is available in various sections of this budget.

Governmental Funds			Proprietary Funds	
<i>General Fund*</i>	<i>Special Revenue Funds</i>	<i>Capital Projects Funds</i>	<i>Enterprise Funds</i>	<i>Internal Service Funds</i>
	Street Improvement	Parks Acquisition and Development	Water Fund*	Central Services
	Gas Tax	Local Drainage Facilities	Sewer Fund*	Information Technology
	Miscellaneous Grants	RCFPP	Storm Drain	Fleet
	Air Quality Improvement	Public Facilities Construction Fee	Clean Ocean	Medical Insurance
	Local Cable Infrastructure	Developers Improvement	Solid Waste	Workers' Compensation
	Police Grants	Reserve	Golf Course*	General Liability
	Disaster Relief	Low/Moderate Income Housing		
	Transit Fund	In Lieu Housing Fund		
	Building Homes & Jobs Act			

\* Recognized as a major fund in the City's CAFR. Major funds represent the significant activities of the City and basically include any fund's revenues or expenditures, excluding other financing sources and uses constitute more than 10% of the City's revenues or expenditures. The City can also select a major fund.

Funds not budgeted and excluded from the schedule above include the Employee Benefits Fund and the Pension Trust Fiduciary Fund.

# Accounting Systems & Controls

## Budgetary Basis and Basis of Accounting

The budget constitutes the legal authority for expenditures. The budget is adopted with budgetary control at the fund level so expenditures may not legally exceed appropriations at that level of detail. Budgetary controls are maintained to ensure compliance with legal provisions embodied in the appropriated budget approved by the City Council. Transfers or revision within funds are allowed, but only the City Council has the legal authority to increase or decrease a given fund's budget. The Annual Comprehensive Financial Report (ACFR) shows the status of the City's finances on the basis of "generally accepted accounting principles" (GAAP) and on a budgetary basis. In most cases, this conforms to the way the City prepares its budget.

Governmental fund types (General Fund, Special Revenue Funds, etc.) utilize the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. Expenditures are recognized when the liability has been incurred, with the exception that principal and interest payments on general long-term debt are recognized when due. Budgets for governmental fund types are adopted on a basis consistent with GAAP.

Proprietary fund types, including Enterprise (Water, Sewer, etc.) and Internal Service Funds (Information Technology, Fleet Operating, etc.), are operated in a manner similar to private business enterprise. These funds use the accrual basis of accounting where revenues are recognized when earned and expenses are recognized when incurred. These funds are budgeted based on Net Working Capital to provide a more accurate picture of whether there is sufficient funding to cover the cost of current operations. Net Working Capital is essentially current assets minus current liabilities with capital assets excluded from the calculation. Exceptions from GAAP are as follows:

- *Compensated absences liabilities, in Enterprise and Internal Service Funds, that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).*
- *Pension receivable and payables that are not short term in nature are excluded from the new working capital calculation.*
- *Principal payments on long-term debt within Enterprise & Internal Service Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis.*
- *Capital outlay within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis.*

## Financial Management

The City of San Clemente is committed to the highest standards of responsible financial reporting and management practices. These standards are based on established financial principles and practices, formal fiscal policies and state law. These practices set forth the basic framework related to the core values of the City and to achieve Financial Sustainability addressed as follows:

**Financial stability** by taking a long-term approach to its finances by developing and maintaining long-term plans, carefully weighing the cost and benefits of development opportunities and adhering to sound debt, reserve and investment policies.

**Quality of life and local economic vitality** is maintained to ensure a safe and healthy atmosphere for its residents, businesses and visitors, while preserving and enhancing its unique cultural and environmental attributes.

**Environmental and economic sustainability** by supporting continued investment in physical infrastructure and facilities and by having policies and programs that support a clean and healthy natural environment.

**Transparency and engagement** for the community by producing planning and report mechanisms that make it clear how the City plans to use its resources to achieve the community vision.

# Accounting Systems & Controls

The City, including the City Council, Mayor and staff work together to ensure that all financial matters of the City are addressed with care, integrity and in the best interest of the citizens. The City is committed to engaging the public as a partner in formulating plans and delivering services.

Established policies are presented in the Fiscal Policy section. The Fiscal Policy statements address the following:

- *Operating Budget*
- *Expenditures*
- *Capital Improvement*
- *Fund Balance and Reserves*
- *Accounting, Auditing and Financial Reporting*
- *Risk Financing*
- *Revenues*
- *Utility Rates and Fees*
- *Debt - Short term and Long Term*
- *Investments*
- *Long Term Financial Planning*
- *Pension*

The Fiscal Policy section also addresses State Proposition 4 (Gann Initiative), which places limits on the amount of revenue that can be spent by government agencies, and the City's Debt Summary, which lists all outstanding debt of the City and related entities.

---

In addition to having Fiscal Policies in place, the City financial processes include procedures to maximize the financial resources of the City by focusing on Internal Controls throughout the City, and the proper allocation of costs to responsible departments through Interdepartmental Charges and the City's Cost Allocation Plan. These charges are discussed in more detail in the following paragraphs.

## **Internal Controls**

The City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and that the valuation of costs and benefits requires estimates and judgments by management.

## **Interdepartmental Charges**

Interdepartmental charges are cost allocations for goods and services provided by one City department to another City department on a cost reimbursement basis. A fair and equitable methodology is determined for identifying and distributing direct and indirect cost from a service provider to the service consumer. As an example, Internal Service Funds receive revenues from other City departments for charges such as insurance, postage, duplicating, central services, data processing, communications, fleet rental, etc. These interdepartmental charges are established based generally upon actual use of the goods or services. Replacement charges to the Fleet Replacement Reserve and the Capital Equipment Replacement Reserve are based upon the anticipated cost of replacement. Replacement charges are allocated over the life of the vehicle or equipment.

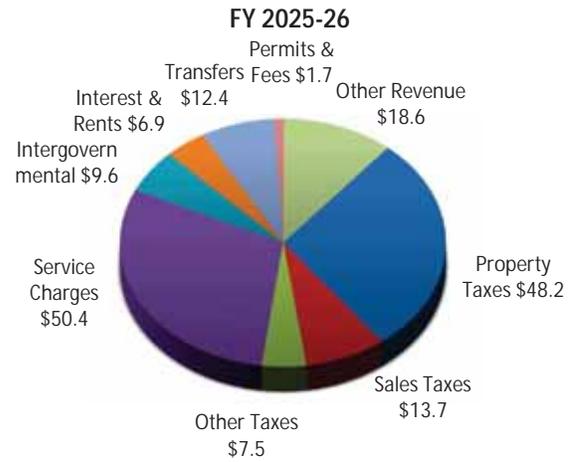
## **Cost Allocation Plan**

The Finance and Administrative Services Department produces a Cost Allocation Plan which is used to distribute General Fund administrative costs to the various City operations. The allocation of these costs is based on a variety of factors. Examples include allocating (1) Human Resource costs based on the number of employees in the payroll system per department, (2) a portion of Finance costs based on the number of cash receipting transactions per fund, and (3) City Clerk costs based on a thirty-six month rolling average of agenda items by department. The cost allocation plan is based on prior fiscal year actual costs.

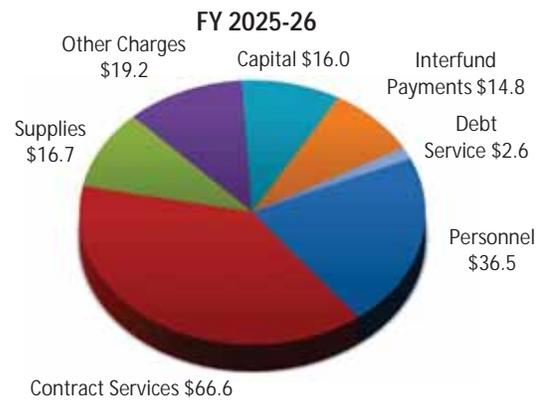
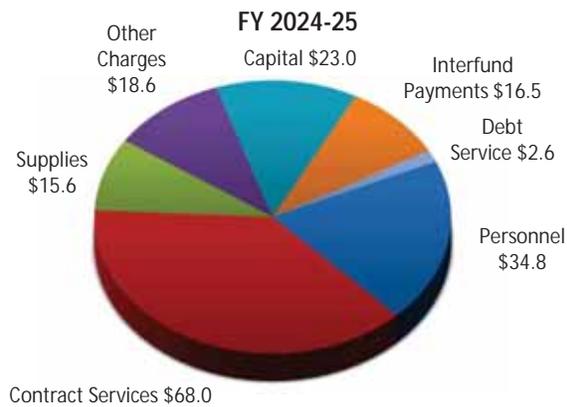
# All Funds Budget Overview

## Fiscal Years 2024-25 and 2025-26

### Where the Money Comes From\*



### Where the Money Goes\*



\*All amounts are rounded

<sup>1</sup> Fund Balance amounts are used for one-time costs.

All numbers show in millions

# All Funds Budget Summary

## FY 2024-25

	Beginning Balance	FY 2024-25 Revenues	FY 2024-25 Expenditures	Ending Balance	Changes in Balances	% Change
<b>General Fund</b>	22,504,994	83,675,500	88,337,120	17,843,374	(4,661,620)	-21%
<b>Special Revenue Funds</b>						
Street Improvement	1,142,350	2,246,700	2,437,140	951,910	(190,440)	-17%
Gas Tax	4,907,800	3,650,100	3,019,310	5,538,590	630,790	13%
Miscellaneous Grants	546,850	405,940	346,700	606,090	59,240	11%
Building Homes & Jobs Act (SB2) Fund	139,190	296,130	279,850	155,470	16,280	0%
Disaster Relief	0	0	0	0	0	0%
Air Quality Improvement	203,960	85,800	80,000	209,760	5,800	3%
Local Cable Infrastructure	1,131,880	205,000	102,640	1,234,240	102,360	9%
Police Grants	213,620	186,000	246,420	153,200	(60,420)	-28%
Local Transit Program Grants	61,550	1,123,730	1,101,150	84,130	22,580	0%
<b>Capital Project Funds</b>						
Parks Acquisition & Dev.	844,490	161,490	779,830	226,150	(618,340)	-73%
Local Drainage Facilities	142,600	197,500	233,100	107,000	(35,600)	-25%
RCFPP	873,430	21,000	12,280	882,150	8,720	1%
Public Facilities Construction Fee	396,780	360,500	490,810	266,470	(130,310)	-33%
Developers Improvement	5,083,460	239,930	1,090,240	4,233,150	(850,310)	-17%
In-Lieu Housing	10,941,900	42,900	6,000	10,978,800	36,900	100%
Low/ Moderate Income Housing	2,921,730	17,600	35,210	2,904,120	(17,610)	-1%
Reserve	6,146,630	1,824,540	3,150,000	4,821,170	(1,325,460)	-22%
<b>Enterprise Funds</b>						
Water - Operating	6,238,599	26,959,279	28,872,560	4,325,318	(1,913,281)	-31%
- Depreciation Reserve	7,945,229	5,031,546	6,185,790	6,790,985	(1,154,244)	-15%
- Acreage Fee	1,131,757	52,787	212,200	972,344	(159,413)	-14%
- Other Agency	4,329,835	872,318	4,374,740	827,413	(3,502,422)	-81%
Sewer - Operating	972,707	11,853,249	12,399,980	425,976	(546,731)	-56%
- Depreciation Reserve	2,206,557	3,280,503	2,900,060	2,587,000	380,443	17%
- Connection Fee	214,914	12,710	37,010	190,614	(24,300)	-11%
- Other Agency	832,842	217,258	10,700	1,039,400	206,558	25%
Storm Drain - Operating	160,453	1,684,599	1,719,000	126,052	(34,401)	-21%
- Depreciation Reserve	809,617	912,951	797,120	925,448	115,831	14%
Solid Waste Management	375,770	220,850	243,040	353,580	(22,190)	-6%
Golf - Operating	2,395,663	3,637,022	3,377,800	2,654,885	259,222	11%
- Depreciation Reserve	3,501,348	311,748	20,720	3,792,376	291,028	8%
- Capital Improvement	1,209,809	152,130	55,470	1,306,469	96,660	8%
Clean Ocean	4,100	1,862,070	1,427,680	438,490	434,390	10595%
<b>Internal Service Funds</b>						
Central Services	367,920	441,840	473,920	335,840	(32,080)	-9%
Information Technology	1,050,280	2,530,050	3,483,450	96,880	(953,400)	-91%
Contract Fleet Services	(18,892)	1,592,470	1,551,040	22,538	41,430	-219%
Fleet Replacement Reserve	4,129,932	748,150	1,192,430	3,685,652	(444,280)	-11%
Medical Insurance	233,980	4,084,440	4,088,790	229,630	(4,350)	-2%
Workers' Compensation	2,085,220	530,100	629,390	1,985,930	(99,290)	-5%
General Liability Self Insurance	3,686,720	2,800,700	3,289,190	3,198,230	(488,490)	-13%
<b>Total All Funds</b>	<b>102,067,574</b>	<b>164,529,130</b>	<b>179,089,880</b>	<b>87,506,824</b>	<b>(14,560,750)</b>	<b>-14%</b>

# All Funds Budget Summary

## FY 2025-26

	Beginning Balance	FY 2025-26 Revenues	FY 2025-26 Expenditures	Ending Balance	Changes in Balances	% Change
<b>General Fund</b>	17,843,374	86,417,730	87,408,250	16,852,854	(990,520)	-6%
<b>Special Revenue Funds</b>						
Street Improvement	951,910	2,300,100	2,437,140	814,870	(137,040)	-14%
Gas Tax	5,538,590	3,726,290	4,569,310	4,695,570	(843,020)	-15%
Miscellaneous Grants	606,090	405,940	421,700	590,330	(15,760)	-3%
Building Homes & Jobs Act (SB2) Fund	155,470	296,130	295,470	156,130	660	0%
Disaster Relief	0	0	0	0	0	0%
Air Quality Improvement	209,760	85,800	80,000	215,560	5,800	3%
Local Cable Infrastructure	1,234,240	205,000	20,960	1,418,280	184,040	15%
Police Grants	153,200	191,000	246,420	97,780	(55,420)	-36%
Local Transit Program Grants	84,130	330,000	72,410	341,720	257,590	0%
<b>Capital Project Funds</b>						
Parks Acquisition & Dev.	226,150	53,200	169,830	109,520	(116,630)	-52%
Local Drainage Facilities	107,000	47,500	33,100	121,400	14,400	13%
RCFPP	882,150	20,500	12,280	890,370	8,220	1%
Public Facilities Construction Fee	266,470	60,500	15,810	311,160	44,690	17%
Developers Improvement	4,233,150	239,900	11,950	4,461,100	227,950	5%
In-Lieu Housing	10,978,800	42,800	6,000	11,015,600	36,800	100%
Low/ Moderate Income Housing Reserve	2,904,120	17,500	35,210	2,886,410	(17,710)	-1%
	4,821,170	1,554,640	350,000	6,025,810	1,204,640	25%
<b>Enterprise Funds</b>						
Water - Operating	4,325,318	29,004,599	29,762,090	3,567,827	(757,491)	-18%
- Depreciation Reserve	6,790,985	4,602,334	3,680,790	7,712,529	921,544	14%
- Acreage Fee	972,344	63,161	1,012,200	23,305	(949,039)	-98%
- Other Agency	827,413	744,046	1,011,490	559,969	(267,444)	-32%
Sewer - Operating	425,976	12,564,161	12,930,200	59,937	(366,039)	-86%
- Depreciation Reserve	2,587,000	3,490,234	3,700,060	2,377,174	(209,826)	-8%
- Connection Fee	190,614	10,332	37,010	163,936	(26,678)	-14%
- Other Agency	1,039,400	224,343	10,700	1,253,043	213,643	21%
Storm Drain - Operating	126,052	1,633,347	1,753,160	6,239	(119,813)	-95%
- Depreciation Reserve	925,448	2,514,203	2,647,120	792,531	(132,917)	-14%
Solid Waste Management	353,580	220,850	248,210	326,220	(27,360)	-8%
Golf - Operating	2,654,885	3,637,370	3,427,580	2,864,675	209,790	8%
- Depreciation Reserve	3,792,376	310,794	20,720	4,082,450	290,074	8%
- Capital Improvement	1,306,469	151,736	505,470	952,735	(353,734)	-27%
Clean Ocean	438,490	1,024,070	1,461,620	940	(437,550)	-100%
<b>Internal Service Funds</b>						
Central Services	335,840	443,430	482,570	296,700	(39,140)	-12%
Information Technology	96,880	2,530,050	2,609,290	17,640	(79,240)	-82%
Contract Fleet Services	22,538	1,473,538	1,495,140	936	(21,602)	-96%
Fleet Replacement Reserve	3,685,652	767,082	575,480	3,877,254	191,602	5%
Medical Insurance	229,630	4,193,440	4,272,050	151,020	(78,610)	-34%
Workers' Compensation	1,985,930	530,100	619,390	1,896,640	(89,290)	-4%
General Liability Self Insurance	3,198,230	2,800,700	3,793,740	2,205,190	(993,040)	-31%
<b>Total All Funds</b>	<b>87,506,824</b>	<b>168,928,450</b>	<b>172,241,920</b>	<b>84,193,354</b>	<b>(3,313,470)</b>	<b>-4%</b>

# All Funds Summary-Revenues by Category

## FY 2024-25

Fund Description	Beginning Fund Balance	Taxes	Permit & Fees	Receipts from Otr Agencies	Charges for Svcs.	Interest & Rentals	Internal Transfers	Fines & Other Revenues	Total FY 2024-25 Budget
<b>General</b>	\$22,504,994	\$66,642,050	\$1,440,780	\$733,940	\$6,969,630	\$3,621,000	\$3,612,600	\$655,500	\$106,180,494
<b>Special Revenue:</b>									
Street Improvement	1,142,350	0	0	1,455,500	0	91,200	700,000	0	3,389,050
Gas Tax	4,907,800	0	0	3,534,700	0	100,400	15,000	0	8,557,900
Miscellaneous Grants	546,850	0	0	395,940	0	0	0	10,000	952,790
Building Homes & Jobs (SB2)	139,190	0	0	293,830	0	2,300	0	0	435,320
Disaster Relief	0	0	0	0	0	0	0	0	0
Air Quality Imprvmnt.	203,960	0	0	84,000	0	1,800	0	0	289,760
Local Cable Infrastructure	1,131,880	185,000	0	0	0	20,000	0	0	1,336,880
Police Grants	213,620	0	0	180,000	0	6,000	0	0	399,620
Local Transit Program Grants	61,550	0	0	793,730	0	0	330,000	0	1,185,280
	8,347,200	185,000	0	6,737,700	0	221,700	1,045,000	10,000	16,546,600
<b>Capital Projects:</b>									
Parks Acquis. & Dev.	844,490	0	20,000	0	0	33,200	108,290	0	1,005,980
Local Drainage Fac.	142,600	0	500	0	0	47,000	150,000	0	340,100
RCFPP	873,430	0	1,000	0	0	20,000	0	0	894,430
Pub. Facilities Const.	396,780	0	24,000	300,000	0	36,500	0	0	757,280
Developers Imprvmnt.	5,083,460	0	128,430	0	0	111,500	0	0	5,323,390
In-Lieu Housing	10,941,900	0	0	0	0	42,900	0	0	10,984,800
Low/Mod Income Housing Reserve	2,921,730	0	0	0	0	17,600	0	0	2,939,330
	6,146,630	0	0	0	0	300,000	1,495,940	28,600	7,971,170
	27,351,020	0	173,930	300,000	0	608,700	1,754,230	28,600	30,216,480
<b>Enterprise:</b>									
Water- Operating	6,238,599	0	0	169,000	25,122,230	254,049	0	1,414,000	33,197,878
- Depr. Reserve	7,945,229	0	0	0	0	323,546	1,000,000	3,708,000	12,976,775
- Acreage Fee	1,131,757	0	6,700	0	0	46,087	0	0	1,184,544
- Other Agency	4,329,835	0	0	0	0	176,318	0	696,000	5,202,153
Sewer- Operating	972,707	0	1,000	891,720	10,895,000	57,529	0	8,000	12,825,956
- Depr. Reserve	2,206,557	0	0	0	0	130,503	0	3,150,000	5,487,060
- Conn. Fee	214,914	0	0	0	0	12,710	0	0	227,624
- Other Agency	832,842	0	0	0	0	49,258	0	168,000	1,050,100
Storm Drain Utility	160,453	0	0	0	1,175,000	4,549	500,000	5,050	1,845,052
- Depr. Reserve	809,617	0	0	0	0	22,951	0	890,000	1,722,568
Solid Waste Mgmt	375,770	0	9,000	16,150	191,000	4,500	0	200	596,620
Golf - Operating	2,395,663	0	0	0	2,651,200	985,822	0	0	6,032,685
- Depr. Reserve	3,501,348	0	0	0	0	64,048	35,000	212,700	3,813,096
- Capital Impr.	1,209,809	0	0	0	0	22,130	0	130,000	1,361,939
Clean Ocean	4,100	0	0	50,000	320,000	20,000	1,170,000	302,070	1,866,170
	32,329,200	0	16,700	1,126,870	40,354,430	2,174,000	2,705,000	10,684,020	89,390,220
<b>Internal Service:</b>									
Central Services	367,920	0	0	0	52,250	9,900	379,690	0	809,760
Information Technology	1,050,280	0	0	0	0	40,000	2,490,050	0	3,580,330
Fleet- Operating	(18,892)	0	0	100,000	0	(460)	1,492,730	200	1,573,578
- Replacement	4,129,932	0	0	0	0	100,460	647,690	0	4,878,082
Medical Insurance	233,980	0	0	0	171,000	2,000	0	3,911,440	4,318,420
Worker's Comp.	2,085,220	0	0	0	0	45,100	0	485,000	2,615,320
General Liability Self Ins.	3,686,720	0	0	0	0	105,500	0	2,695,200	6,487,420
	11,535,160	0	0	100,000	223,250	302,500	5,010,160	7,091,840	24,262,910
<b>Total All Funds</b>	<b>\$102,067,574</b>	<b>\$66,827,050</b>	<b>\$1,631,410</b>	<b>\$8,998,510</b>	<b>\$47,547,310</b>	<b>\$6,927,900</b>	<b>\$14,126,990</b>	<b>\$18,469,960</b>	<b>\$266,596,704</b>

# All Funds Summary-Expenditures by Category

## FY 2024-25

Fund Description	Personnel	Supplies	Contractual Services	Other Charges	Capital Outlay	Interfund Payments	Debt Service	Ending Fund Balance	Total Budget
<b>General</b>	\$23,205,690	\$1,623,060	\$47,618,570	\$1,668,860	\$5,348,600	\$7,492,340	\$1,380,000	\$17,843,374	\$106,180,494
<b>Special Revenue:</b>									
Street Improvement	0	0	700,000	0	1,675,000	62,140	0	951,910	3,389,050
Gas Tax	0	0	25,000	59,000	2,400,000	535,310	0	5,538,590	8,557,900
Miscellaneous Grants	0	0	219,640	37,130	75,000	14,930	0	606,090	952,790
Building Homes & Jobs Act (SB2)	225,780	2,660	32,180	0	0	19,230	0	155,470	435,320
Disaster Relief	0	0	0	0	0	0	0	0	0
Air Quality Imprvmnt.	0	0	80,000	0	0	0	0	209,760	289,760
Local Cable Infrastructure	0	0	0	0	91,680	10,960	0	1,234,240	1,336,880
Police Grants	0	0	200,000	46,420	0	0	0	153,200	399,620
Local Transit Program Grants	0	0	1,028,740	0	0	72,410	0	84,130	1,185,280
	225,780	2,660	2,285,560	142,550	4,241,680	714,980	0	8,933,390	16,546,600
<b>Capital Projects:</b>									
Parks Acquis. & Dev.	0	0	0	0	770,000	9,830	0	226,150	1,005,980
Local Drainage Fac.	0	0	0	0	200,000	33,100	0	107,000	340,100
RCFPP	0	0	0	0	0	12,280	0	882,150	894,430
Pub. Facilities Const.	0	0	0	0	475,000	15,810	0	266,470	757,280
Developers Imprvmnt.	0	0	0	0	0	1,090,240	0	4,233,150	5,323,390
In-Lieu Housing	0	0	5,000	0	0	1,000	0	10,978,800	10,984,800
Low/Mod Income Housing Reserve	0	0	30,000	0	0	5,210	0	2,904,120	2,939,330
	200,000	0	0	0	2,950,000	0	0	4,821,170	7,971,170
	200,000	0	35,000	0	4,395,000	1,167,470	0	24,419,010	30,216,480
<b>Enterprise:</b>									
Water- Operating	4,451,890	11,887,470	4,097,470	4,627,090	0	2,908,020	900,620	4,325,318	33,197,878
- Depr. Reserve	0	0	900,000	0	5,100,000	185,790	0	6,790,985	12,976,775
- Acreage Fee	0	0	0	0	200,000	12,200	0	972,344	1,184,544
- Other Agency	0	0	4,363,250	0	0	11,490	0	827,413	5,202,153
Sewer- Operating	3,391,170	1,064,830	3,023,360	3,381,980	0	1,538,640	0	425,976	12,825,956
- Depr. Reserve	0	0	1,175,000	0	1,500,000	225,060	0	2,587,000	5,487,060
- Conn. Fee	0	0	0	0	0	37,010	0	190,614	227,624
- Other Agency	0	0	0	0	0	10,700	0	1,039,400	1,050,100
Storm Drain Utility	500,200	10,450	197,660	890,000	0	120,690	0	126,052	1,845,052
- Depr. Reserve	0	0	150,000	0	0	647,120	0	925,448	1,722,568
Solid Waste Mgmt	129,570	16,400	20,430	20,830	0	55,810	0	353,580	596,620
Golf - Operating	1,221,970	267,050	685,500	351,250	0	617,030	235,000	2,654,885	6,032,685
- Depr. Reserve	0	0	0	0	10,000	10,720	0	3,792,376	3,813,096
- Capital Impr.	0	0	0	0	50,000	5,470	0	1,306,469	1,361,939
Clean Ocean	198,420	4,530	770,290	265,000	0	189,440	0	438,490	1,866,170
	9,893,220	13,250,730	15,382,960	9,536,150	6,860,000	6,575,190	1,135,620	26,756,350	89,390,220
<b>Internal Service:</b>									
Central Services	12,250	55,650	319,930	590	0	50,970	34,530	335,840	809,760
Information Technology	1,126,170	1,840	1,087,850	15,900	1,015,000	236,690	0	96,880	3,580,330
Fleet- Operating	0	615,950	865,880	0	0	69,210	0	22,538	1,573,578
- Replacement	0	0	0	0	1,174,980	17,450	0	3,685,652	4,878,082
Medical Insurance	0	0	4,650	4,023,590	0	60,550	0	229,630	4,318,420
Worker's Comp.	0	11,900	20,000	553,000	0	44,490	0	1,985,930	2,615,320
General Liability Self Ins.	157,760	1,000	413,850	2,668,490	0	48,090	0	3,198,230	6,487,420
	1,296,180	686,340	2,712,160	7,261,570	2,189,980	527,450	34,530	9,554,700	24,262,910
<b>Total All Funds</b>	<b>\$34,820,870</b>	<b>\$15,562,790</b>	<b>\$68,034,250</b>	<b>\$18,609,130</b>	<b>\$23,035,260</b>	<b>\$16,477,430</b>	<b>\$2,550,150</b>	<b>\$87,506,824</b>	<b>\$266,596,704</b>

# All Funds Summary-Revenues by Category

## FY 2025-26

Fund Description	Beginning Fund Balance	Taxes	Permit & Fees	Receipts from Otr Agencies	Charges for Svcs.	Interest & Rentals	Internal Transfers	Fines & Other Revenues	Total FY 2025-26 Budget
<b>General</b>	\$17,843,374	\$69,110,450	\$1,466,870	\$809,430	\$7,052,680	\$3,671,750	\$3,612,600	\$693,950	\$104,261,104
<b>Special Revenue:</b>									
Street Improvement	951,910	0	0	1,509,000	0	91,100	700,000	0	3,252,010
Gas Tax	5,538,590	0	0	3,610,790	0	100,500	15,000	0	9,264,880
Miscellaneous Grants	606,090	0	0	395,940	0	0	0	10,000	1,012,030
Building Homes & Jobs (SB2)	155,470	0	0	293,830	0	2,300	0	0	451,600
Disaster Relief	0	0	0	0	0	0	0	0	0
Air Quality Imprvmnt.	209,760	0	0	84,000	0	1,800	0	0	295,560
Local Cable Infrastructure	1,234,240	185,000	0	0	0	20,000	0	0	1,439,240
Police Grants	153,200	0	0	185,000	0	6,000	0	0	344,200
Local Transit Program Grants	84,130	0	0	0	0	0	330,000	0	414,130
	8,933,390	185,000	0	6,078,560	0	221,700	1,045,000	10,000	16,473,650
<b>Capital Projects:</b>									
Parks Acquis. & Dev.	226,150	0	20,000	0	0	33,200	0	0	279,350
Local Drainage Fac.	107,000	0	500	0	0	47,000	0	0	154,500
RCFPP	882,150	0	1,000	0	0	19,500	0	0	902,650
Pub. Facilities Const.	266,470	0	24,000	0	0	36,500	0	0	326,970
Developers Imprvmnt.	4,233,150	0	128,450	0	0	111,450	0	0	4,473,050
In-Lieu Housing	10,978,800	0	0	0	0	42,800	0	0	11,021,600
Low/Mod Income Housing Reserve	2,904,120	0	0	0	0	17,500	0	0	2,921,620
	4,821,170	0	0	0	0	320,000	1,205,940	28,700	6,375,810
	24,419,010	0	173,950	0	0	627,950	1,205,940	28,700	26,455,550
<b>Enterprise:</b>									
Water- Operating	4,325,318	0	0	169,000	27,169,440	251,159	0	1,415,000	33,329,917
- Depr. Reserve	6,790,985	0	0	0	0	394,334	500,000	3,708,000	11,393,319
- Acreage Fee	972,344	0	6,700	0	0	56,461	0	0	1,035,505
- Other Agency	827,413	0	0	0	0	48,046	0	696,000	1,571,459
Sewer- Operating	425,976	0	1,000	913,070	11,619,000	23,091	0	8,000	12,990,137
- Depr. Reserve	2,587,000	0	0	0	0	140,234	200,000	3,150,000	6,077,234
- Conn. Fee	190,614	0	0	0	0	10,332	0	0	200,946
- Other Agency	1,039,400	0	0	0	0	56,343	0	168,000	1,263,743
Storm Drain Utility	126,052	0	0	0	1,175,000	3,297	450,000	5,050	1,759,399
- Depr. Reserve	925,448	0	0	1,600,000	0	24,203	0	890,000	3,439,651
Solid Waste Mgmt	353,580	0	9,000	16,150	191,000	4,500	0	200	574,430
Golf - Operating	2,654,885	0	0	0	2,651,200	986,170	0	0	6,292,255
- Depr. Reserve	3,792,376	0	0	0	0	63,094	35,000	212,700	4,103,170
- Capital Impr.	1,306,469	0	0	0	0	21,736	0	130,000	1,458,205
Clean Ocean	438,490	0	0	0	330,000	15,500	366,500	312,070	1,462,560
	26,756,350	0	16,700	2,698,220	43,135,640	2,098,500	1,551,500	10,695,020	86,951,930
<b>Internal Service:</b>									
Central Services	335,840	0	0	0	53,840	9,900	379,690	0	779,270
Information Technology	96,880	0	0	0	0	40,000	2,490,050	0	2,626,930
Fleet- Operating	22,538	0	0	0	0	608	1,472,730	200	1,496,076
- Replacement	3,685,652	0	0	0	0	99,392	667,690	0	4,452,734
Medical Insurance	229,630	0	0	0	180,000	2,000	0	4,011,440	4,423,070
Worker's Comp.	1,985,930	0	0	0	0	45,100	0	485,000	2,516,030
General Liability Self Ins.	3,198,230	0	0	0	0	105,500	0	2,695,200	5,998,930
	9,554,700	0	0	0	233,840	302,500	5,010,160	7,191,840	22,293,040
<b>Total All Funds</b>	<b>\$87,506,824</b>	<b>\$69,295,450</b>	<b>\$1,657,520</b>	<b>\$9,586,210</b>	<b>\$50,422,160</b>	<b>\$6,922,400</b>	<b>\$12,425,200</b>	<b>\$18,619,510</b>	<b>\$256,435,274</b>

# All Funds Summary-Expenditures by Category

## FY 2025-26

Fund Description	Personnel	Supplies	Contractual Services	Other Charges	Capital Outlay	Interfund Payments	Debt Service	Ending Fund Balance	Total Budget
<b>General</b>	\$24,329,020	\$1,626,440	\$49,239,320	\$1,564,530	\$1,950,100	\$7,318,840	\$1,380,000	\$16,852,854	\$104,261,104
<b>Special Revenue:</b>									
Street Improvement	0	0	575,000	0	1,800,000	62,140	0	814,870	3,252,010
Gas Tax	0	0	25,000	59,000	3,950,000	535,310	0	4,695,570	9,264,880
Miscellaneous Grants	0	0	219,640	37,130	150,000	14,930	0	590,330	1,012,030
Building Homes & Jobs Act (SB2)	241,400	2,660	32,180	0	0	19,230	0	156,130	451,600
Disaster Relief	0	0	0	0	0	0	0	0	0
Air Quality Imprvmnt.	0	0	80,000	0	0	0	0	215,560	295,560
Local Cable Infrastructure	0	0	0	0	10,000	10,960	0	1,418,280	1,439,240
Police Grants	0	0	200,000	46,420	0	0	0	97,780	344,200
Local Transit Program Grants	0	0	0	0	0	72,410	0	341,720	414,130
	241,400	2,660	1,131,820	142,550	5,910,000	714,980	0	8,330,240	16,473,650
<b>Capital Projects:</b>									
Parks Acquis. & Dev.	0	0	0	0	160,000	9,830	0	109,520	279,350
Local Drainage Fac.	0	0	0	0	0	33,100	0	121,400	154,500
RCFPP	0	0	0	0	0	12,280	0	890,370	902,650
Pub. Facilities Const.	0	0	0	0	0	15,810	0	311,160	326,970
Developers Imprvmnt.	0	0	0	0	0	11,950	0	4,461,100	4,473,050
In-Lieu Housing	0	0	5,000	0	0	1,000	0	11,015,600	11,021,600
Low/Mod Income Housing Reserve	0	0	30,000	0	0	5,210	0	2,886,410	2,921,620
	200,000	0	0	0	150,000	0	0	6,025,810	6,375,810
	200,000	0	35,000	0	310,000	89,180	0	25,821,370	26,455,550
<b>Enterprise:</b>									
Water- Operating	4,688,890	12,976,090	4,150,460	4,632,930	0	2,413,020	900,700	3,567,827	33,329,917
- Depr. Reserve	0	0	645,000	0	2,850,000	185,790	0	7,712,529	11,393,319
- Acreage Fee	0	0	0	0	1,000,000	12,200	0	23,305	1,035,505
- Other Agency	0	0	1,000,000	0	0	11,490	0	559,969	1,571,459
Sewer- Operating	3,557,080	1,088,800	3,162,040	3,383,640	0	1,738,640	0	59,937	12,990,137
- Depr. Reserve	0	0	2,675,000	0	800,000	225,060	0	2,377,174	6,077,234
- Conn. Fee	0	0	0	0	0	37,010	0	163,936	200,946
- Other Agency	0	0	0	0	0	10,700	0	1,253,043	1,263,743
Storm Drain Utility	528,580	10,500	203,390	890,000	0	120,690	0	6,239	1,759,399
- Depr. Reserve	0	0	150,000	0	2,000,000	497,120	0	792,531	3,439,651
Solid Waste Mgmt	133,860	16,880	20,810	20,850	0	55,810	0	326,220	574,430
Golf - Operating	1,269,150	267,050	688,100	351,250	0	617,030	235,000	2,864,675	6,292,255
- Depr. Reserve	0	0	0	0	10,000	10,720	0	4,082,450	4,103,170
- Capital Impr.	0	0	0	0	500,000	5,470	0	952,735	1,458,205
Clean Ocean	203,900	4,500	788,780	280,000	0	184,440	0	940	1,462,560
	10,381,460	14,363,820	13,483,580	9,558,670	7,160,000	6,125,190	1,135,700	24,743,510	86,951,930
<b>Internal Service:</b>									
Central Services	12,380	55,650	327,500	1,550	0	50,970	34,520	296,700	779,270
Information Technology	1,171,610	1,840	1,098,250	15,900	85,000	236,690	0	17,640	2,626,930
Fleet- Operating	0	622,950	802,980	0	0	69,210	0	936	1,496,076
- Replacement	0	0	0	0	558,030	17,450	0	3,877,254	4,452,734
Medical Insurance	0	0	4,850	4,206,650	0	60,550	0	151,020	4,423,070
Worker's Comp.	0	11,900	5,000	558,000	0	44,490	0	1,896,640	2,516,030
General Liability Self Ins.	169,770	1,800	464,250	3,109,830	0	48,090	0	2,205,190	5,998,930
	1,353,760	694,140	2,702,830	7,891,930	643,030	527,450	34,520	8,445,380	22,293,040
<b>Total All Funds</b>	<b>\$36,505,640</b>	<b>\$16,687,060</b>	<b>\$66,592,550</b>	<b>\$19,157,680</b>	<b>\$15,973,130</b>	<b>\$14,775,640</b>	<b>\$2,550,220</b>	<b>\$84,193,354</b>	<b>\$256,435,274</b>

# Budget Comparisons By Fund - Revenues

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>General</b>	<b>\$80,090,969</b>	<b>\$89,331,870</b>	<b>\$90,086,690</b>	<b>\$83,675,500</b>	<b>\$86,417,730</b>
<b>Special Revenue:</b>					
Street Improvement	1,968,538	2,052,000	2,198,100	2,246,700	2,300,100
Gas Tax	3,285,484	4,702,410	4,590,470	3,650,100	3,726,290
Miscellaneous Grants	673,683	540,420	562,140	405,940	405,940
Building Homes & Jobs Act (SB2) Fund	189,440	295,830	296,070	296,130	296,130
Disaster Relief	4,530,221	897,350	898,350	0	0
Air Quality Improvement	82,101	335,100	353,440	85,800	85,800
Local Cable Infrastructure	228,498	202,000	211,500	205,000	205,000
Police Grants	168,110	182,480	181,910	186,000	191,000
Local Transit Program Grants	348,619	2,052,950	2,074,450	1,123,730	330,000
<b>Total Special Revenue</b>	<b>11,474,694</b>	<b>11,260,540</b>	<b>11,366,430</b>	<b>8,199,400</b>	<b>7,540,260</b>
<b>Capital Projects:</b>					
Parks Acquisition & Dev.	122,868	50,000	40,000	161,490	53,200
Local Drainage Facilities	120,479	859,570	864,820	197,500	47,500
R C F P P	364,411	14,000	21,500	21,000	20,500
Public Facilities Construction Fee	92,517	52,500	75,900	360,500	60,500
Developers Improvement	238,886	199,400	239,400	239,930	239,900
In-Lieu Housing Fund	154,334	3,000	42,890	42,900	42,800
Low/Moderate Income Housing Reserve	1,470,868	2,327,240	2,358,540	1,824,540	1,554,640
<b>Total Capital Projects</b>	<b>2,673,386</b>	<b>3,516,250</b>	<b>3,660,500</b>	<b>2,865,460</b>	<b>2,036,540</b>
<b>Enterprise:</b>					
Water - Operating	24,251,681	25,683,194	26,313,459	26,959,279	29,004,599
- Depreciation Reserve	5,827,421	5,907,432	6,145,989	5,031,546	4,602,334
- Acreage Fee Reserve	55,644	3,862,268	3,877,567	52,787	63,161
- Other Agency	735,911	754,626	824,755	872,318	744,046
Sewer - Operating	11,494,410	10,852,070	11,342,747	11,853,249	12,564,161
- Depreciation Reserve	3,397,627	3,307,970	3,271,707	3,280,503	3,490,234
- Connection Fee Reserve	104,892	12,734,282	12,737,264	12,710	10,332
- Other Agency	186,250	186,448	188,052	217,258	224,343
Storm Drain Utility - Operating	1,767,153	1,927,473	1,595,703	1,684,599	1,633,347
- Depreciation Reserve	995,354	915,077	915,077	912,951	2,514,203
Solid Waste Management	362,973	222,850	218,740	220,850	220,850
Golf - Operating	3,488,960	3,237,223	3,592,863	3,637,022	3,637,370
- Depreciation Reserve	271,869	270,457	300,338	311,748	310,794
- Capital Improvement Reserve	133,752	151,980	167,739	152,130	151,736
Clean Ocean	1,305,294	2,844,070	890,500	1,862,070	1,024,070
<b>Total Enterprise</b>	<b>54,379,191</b>	<b>72,857,420</b>	<b>72,382,500</b>	<b>57,061,020</b>	<b>60,195,580</b>
<b>Internal Service:</b>					
Central Services	434,313	435,550	439,920	441,840	443,430
Information Technology	2,020,523	2,219,030	2,231,070	2,530,050	2,530,050
Fleet - Operating	1,221,520	1,355,874	1,355,938	1,592,470	1,473,538
- Replacement Reserve	739,016	1,321,606	1,382,982	748,150	767,082
Medical Insurance	3,429,961	4,003,340	3,920,560	4,084,440	4,193,440
Workers' Compensation	501,368	523,600	539,370	530,100	530,100
General Liability Self Insurance	2,731,899	2,764,800	2,805,560	2,800,700	2,800,700
<b>Total Internal Service</b>	<b>11,078,600</b>	<b>12,623,800</b>	<b>12,675,400</b>	<b>12,727,750</b>	<b>12,738,340</b>
<b>Total All Funds *</b>	<b>\$159,696,840</b>	<b>\$189,589,880</b>	<b>\$190,171,520</b>	<b>\$164,529,130</b>	<b>\$168,928,450</b>

\*Excludes Fund Balances

# Budget Comparisons By Fund - Expenditures

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>General</b>	<b>\$80,018,703</b>	<b>\$100,874,900</b>	<b>\$98,299,250</b>	<b>\$88,337,120</b>	<b>\$87,408,250</b>
<b>Special Revenue:</b>					
Street Improvement	2,383,007	6,260,230	5,826,860	2,437,140	2,437,140
Gas Tax	1,950,613	8,377,140	6,054,620	3,019,310	4,569,310
Miscellaneous Grants	613,062	530,440	423,040	346,700	421,700
Building Homes & Jobs Act (SB2) Fund	104,835	572,290	241,490	279,850	295,470
Disaster Relief	3,972,444	1,885,450	1,758,180	0	0
Air Quality Improvement	53,842	264,310	264,310	80,000	80,000
Local Cable Infrastructure	360,623	231,020	231,020	102,640	20,960
Police Grants	161,300	226,940	226,940	246,420	246,420
Local Transit Program Grants	910,143	1,151,230	1,088,230	1,101,150	72,410
<b>Total Special Revenue</b>	<b>10,509,869</b>	<b>19,499,050</b>	<b>16,114,690</b>	<b>7,613,210</b>	<b>8,143,410</b>
<b>Capital Projects:</b>					
Parks Acquisition & Dev.	16,950	2,157,140	1,657,140	779,830	169,830
Local Drainage Facilities	753,889	3,219,180	3,197,930	233,100	33,100
R C F P P	53,190	392,720	384,920	12,280	12,280
Public Facilities Construction Fee	971,916	980,340	980,340	490,810	15,810
Developers Improvement	15,120	36,130	36,130	1,090,240	11,950
In-Lieu Housing Fund	7,430	0	0	6,000	6,000
Low/Moderate Income Housing Reserve	18,767	41,930	21,930	35,210	35,210
Reserve	949,226	12,542,800	12,352,160	3,150,000	350,000
<b>Total Capital Projects</b>	<b>2,786,488</b>	<b>19,370,240</b>	<b>18,630,550</b>	<b>5,797,470</b>	<b>634,180</b>
<b>Enterprise:</b>					
Water - Operating	24,989,443	29,030,780	28,132,580	28,872,560	29,762,090
- Depreciation Reserve	1,429,969	17,611,690	17,179,120	6,185,790	3,680,790
- Acreage Fee Reserve	221,249	5,816,540	5,816,540	212,200	1,012,200
- Other Agency	694,279	2,073,940	2,073,940	4,374,740	1,011,490
Sewer - Operating	10,784,948	12,083,040	11,627,850	12,399,980	12,930,200
- Depreciation Reserve	4,030,983	12,444,270	11,360,670	2,900,060	3,700,060
- Connection Fee Reserve	4,939,221	14,756,670	14,756,670	37,010	37,010
- Other Agency	213,790	557,530	557,530	10,700	10,700
Storm Drain Utility - Operating	1,525,727	1,708,620	1,642,020	1,719,000	1,753,160
- Depreciation Reserve	1,188,952	2,392,240	2,245,100	797,120	2,647,120
Solid Waste Management	247,056	418,150	581,080	243,040	248,210
Golf - Operating	2,813,359	3,165,330	2,800,450	3,377,800	3,427,580
- Depreciation Reserve	262,819	135,080	135,080	20,720	20,720
- Capital Improvement Reserve	75,440	717,380	717,380	55,470	505,470
Clean Ocean	1,288,900	2,663,230	1,481,530	1,427,680	1,461,620
<b>Total Enterprise</b>	<b>54,706,135</b>	<b>105,574,490</b>	<b>101,107,540</b>	<b>62,633,870</b>	<b>62,208,420</b>
<b>Internal Service:</b>					
Central Services	383,004	510,060	470,510	473,920	482,570
Information Technology	1,901,724	2,903,830	2,460,590	3,483,450	2,609,290
Fleet - Operating	1,293,744	1,402,720	1,381,890	1,551,040	1,495,140
- Replacement Reserve	804,235	3,732,330	4,032,530	1,192,430	575,480
Medical Insurance	3,361,645	3,917,840	3,917,840	4,088,790	4,272,050
Workers' Compensation	365,704	617,110	487,680	629,390	619,390
General Liability Self Insurance	2,928,273	3,718,540	4,559,960	3,289,190	3,793,740
<b>Total Internal Service</b>	<b>11,038,329</b>	<b>16,802,430</b>	<b>17,311,000</b>	<b>14,708,210</b>	<b>13,847,660</b>
<b>Total All Funds *</b>	<b>\$159,059,524</b>	<b>\$262,121,110</b>	<b>\$251,463,030</b>	<b>\$179,089,880</b>	<b>\$172,241,920</b>

\*Excludes Fund Balances

# All Fund Revenues Summary

Description	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	Actual	Adj Budget	Projected	Budget	Budget
<b>Beginning Fund Balances</b>	\$162,721,780	\$163,359,084	\$163,359,084	\$102,067,574	\$87,506,824
Property Taxes	42,365,575	43,460,350	43,960,280	46,012,170	48,186,070
Transient Occupancy Tax	3,342,858	3,552,000	3,300,000	3,550,000	3,550,000
Sales Tax	12,608,182	13,095,000	13,095,000	13,348,000	13,659,500
Franchise Fees	2,686,877	2,635,000	2,686,000	2,712,000	2,685,000
Business License Tax	1,236,502	1,223,000	1,205,000	1,205,000	1,215,000
<b>Total Taxes</b>	<b>62,239,994</b>	<b>63,965,350</b>	<b>64,246,280</b>	<b>66,827,170</b>	<b>69,295,570</b>
Construction Permits	1,566,734	1,129,940	1,306,110	1,257,640	1,283,730
Developer Fees	224,192	197,380	184,750	179,630	179,650
Alarm Permits	68,990	76,000	70,000	70,000	70,000
Miscellaneous Permits & Fees	520,631	114,640	113,700	124,140	124,140
<b>Total Permit &amp; Fees</b>	<b>2,380,547</b>	<b>1,517,960</b>	<b>1,674,560</b>	<b>1,631,410</b>	<b>1,657,520</b>
Grants	5,979,940	12,972,850	13,724,380	2,709,890	3,149,920
Motor Vehicle Tax	65,753	70,000	70,000	70,000	70,000
Gas Tax Allocations	3,043,519	3,420,570	3,282,970	3,417,400	3,490,220
Subventions	402,368	238,000	269,000	285,000	285,000
Measure M Apportionment	1,351,718	1,280,000	1,407,100	1,455,500	1,509,000
Miscellaneous	1,197,205	2,093,770	2,118,020	1,060,720	1,082,070
<b>Total Intergovernmental</b>	<b>12,040,503</b>	<b>20,075,190</b>	<b>20,871,470</b>	<b>8,998,510</b>	<b>9,586,210</b>
Development Permits & Fees	141,813	103,200	90,500	106,700	106,700
Plan Check Fees	1,032,278	765,000	783,430	795,910	795,910
General Service Charges	184,635	229,130	173,080	178,620	187,620
Imaging of Documents	49,582	50,500	50,500	52,250	53,840
Weed Assessments	4,152	13,000	4,000	4,000	4,000
Abatement Reimbursements	12,230	130,150	130,150	130,150	130,150
Ambulance Service Charges	2,048,280	2,171,000	2,171,000	2,245,150	2,305,700
Public Safety Service Charges	0	600	600	600	600
Marine Safety Program Fees	237,612	233,000	194,070	245,400	245,400
Parking Meters & Permits	1,368,502	1,295,000	1,197,000	1,295,000	1,295,000
Solid Waste Service Charges	210,788	151,000	161,000	161,000	161,000
Storm Drain Service Charges	1,163,268	1,470,000	1,170,000	1,495,000	1,505,000
Sewer Service Charges	9,063,387	10,000,000	10,258,260	10,895,000	11,619,000
Water Service Charges	22,611,206	24,316,110	24,251,300	25,122,230	27,169,440
Inspection Fees	98,459	91,500	65,670	75,000	85,500
Recreation Program Fees	2,154,905	2,082,360	2,058,660	2,094,100	2,106,100
Golf Fees	2,536,703	2,278,000	2,601,280	2,651,200	2,651,200
Urban Runoff Mgmt Fees	(5,984)	1,800,000	0	0	0
<b>Total Service Charges</b>	<b>42,911,816</b>	<b>47,179,550</b>	<b>45,360,500</b>	<b>47,547,310</b>	<b>50,422,160</b>
Parking Violations	340,784	583,000	533,080	610,000	640,000
Vehicle Code & Court Fines	213,279	188,800	210,000	225,650	242,500
Other Fines	26,280	54,700	54,500	54,200	54,300
<b>Total Fines</b>	<b>580,343</b>	<b>826,500</b>	<b>797,580</b>	<b>889,850</b>	<b>936,800</b>
Investment Earnings & Interest	1,798,817	1,837,550	2,960,650	2,929,900	2,868,650
Rents & Concessions	3,683,076	3,973,330	3,993,580	3,998,000	4,053,750
<b>Total Interest &amp; Rents</b>	<b>5,481,893</b>	<b>5,810,880</b>	<b>6,954,230</b>	<b>6,927,900</b>	<b>6,922,400</b>
Miscellaneous Income	1,907,281	3,314,150	3,584,040	1,546,650	1,549,250
Debt Proceeds	0	6,000,000	6,000,000	0	0
Depreciation Funding	9,102,118	8,944,700	8,944,700	8,954,700	8,954,700
Sales of Assets	147,475	0	0	0	0
Transfers from Other Funds	8,732,452	16,893,110	16,708,110	5,278,290	3,566,500
Internal Service Fund Charges	7,776,170	8,109,050	8,109,050	8,848,700	8,858,700
Premiums & Reimbursements	6,396,248	6,953,440	6,921,000	7,078,640	7,178,640
<b>Total Other Rev. &amp; Financing Sources</b>	<b>34,061,744</b>	<b>50,214,450</b>	<b>50,266,900</b>	<b>31,706,980</b>	<b>30,107,790</b>
<b>Total Revenues*</b>	<b>\$159,696,840</b>	<b>\$189,589,880</b>	<b>\$190,171,520</b>	<b>\$164,529,130</b>	<b>\$168,928,450</b>

\*excluding fund balances

# All Fund Revenues By Line Item

Revenues Description	FY 2022-23 Actual	FY 2023-24 Adj Bud	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<i>Taxes</i>					
Current Year Secured Taxes	\$31,051,100	\$32,304,000	\$32,788,000	\$34,401,000	\$36,118,000
Current Year Unsecured Taxes	890,330	940,000	920,000	952,000	986,000
Supp. Roll Property Taxes	1,293,930	580,000	580,000	584,000	590,000
ERAF Property Taxes	8,414,353	8,897,000	8,895,000	9,298,100	9,718,400
Prior Year Secured & Unsecured	200,106	178,000	190,000	190,000	190,000
Property Tax Admin. Charge	(182,370)	(202,000)	(188,000)	(195,300)	(204,200)
Transient Occupancy Tax	2,420,241	2,500,000	2,300,000	2,500,000	2,500,000
Transient Occupancy Tax Vacation Rental	922,617	1,052,000	1,000,000	1,050,000	1,050,000
General Sales Tax	12,012,615	12,500,000	12,500,000	12,745,000	13,035,000
P.S. Sales Tax Augmentation	595,567	595,000	595,000	603,000	624,500
Property Transfer Tax	631,886	700,000	710,000	715,000	720,000
Penalty & Interest - Delqnt. Prop. Tax	65,916	63,000	65,000	67,000	67,500
Penalty & Interest - Delqnt. Prop. Assmt.	304	350	280	370	370
Assessments Prior Year	20	0	0	0	0
San Diego Gas & Electric	851,931	800,000	830,000	840,000	840,000
Southern California Gas	208,604	190,000	240,000	230,000	200,000
Cox Communications	848,990	890,000	870,000	890,000	890,000
CR&R	530,795	525,000	530,000	532,000	535,000
Other Franchise Fees	228,168	210,000	200,000	200,000	200,000
Parimutual Taxes	18,389	20,000	16,000	20,000	20,000
Business License Tax	1,144,754	1,123,000	1,100,000	1,100,000	1,110,000
Home Occupation Permit	91,748	100,000	105,000	105,000	105,000
<b>Total Taxes</b>	<b>62,239,994</b>	<b>63,965,350</b>	<b>64,246,280</b>	<b>66,827,170</b>	<b>69,295,570</b>
<i>Permit &amp; Fees</i>					
Building Permits	692,574	550,000	660,150	627,140	649,950
Disability Access/Educ Fee	20,522	8,000	20,500	20,500	20,500
Electrical Permits	528,367	350,000	343,260	336,100	336,400
Mechanical Permits	121,936	65,000	98,490	93,570	96,520
Plumbing Permits	193,299	140,800	167,570	164,190	164,220
Grading Permits	10,036	16,140	16,140	16,140	16,140
Sewer Permits	80	1,000	1,000	1,000	1,000
Bridge Maintenance Contribution	126,858	122,880	128,100	128,430	128,450
STLU Permit Fee	31,805	17,640	17,640	17,640	17,640
Street Encroachment Permits	116,314	85,000	85,000	95,000	95,000
Trash Bin Permits	9,507	9,000	9,000	9,000	9,000
Alarm Permits	68,990	76,000	70,000	70,000	70,000
Park Fees	14,481	20,000	10,000	20,000	20,000
Public Safety Construction Fees	49,540	20,000	35,000	20,000	20,000
Civic Center Const Fund Fees	791	4,000	4,000	4,000	4,000
Storm Drain Fees - Other Areas	204	500	510	500	500
Storm Drain Fees - Segunda Des.	0	0	440	0	0
RCFPP Impact Fees	362,865	1,000	1,000	1,000	1,000
Water Acreage Fees	32,318	30,000	6,700	6,700	6,700
Miscellaneous Permits	60	1,000	60	500	500
<b>Total Permit &amp; Fees</b>	<b>2,380,547</b>	<b>1,517,960</b>	<b>1,674,560</b>	<b>1,631,410</b>	<b>1,657,520</b>

# All Fund Revenues By Line Item

Revenues Description	FY 2022-23 Actual	FY 2023-24 Adj Bud	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b><i>Intergovernmental</i></b>					
CDBG Home Rehab	156,132	152,630	152,630	150,960	150,960
Public Fac/Infrastructure Grant	394,633	232,380	232,380	125,000	125,000
Commercial Rehab Grant	1,967	18,030	10,000	10,000	10,000
Public Services Grant	48,739	47,130	52,130	47,130	47,130
CDBG Administration Grant	38,112	80,250	57,850	62,850	62,850
Other Federal Grants	4,001,665	6,877,350	7,376,270	100,000	0
Mandated Cost Reimbursement	185,974	18,000	50,000	65,000	65,000
S.O.N.G.S. Grant	165,814	173,440	176,760	182,940	188,430
Coastal Conservatory Grant	0	200,000	200,000	0	0
Other State Grants	316,171	1,292,670	1,292,670	596,150	1,966,150
State Planning Grant	189,040	293,830	522,130	293,830	293,830
Motor Vehicle Tax	65,753	70,000	70,000	70,000	70,000
Vehicle Pollution Reduction Fees	81,896	84,000	84,000	84,000	84,000
2031 Gas Tax Allocations	1,416,476	1,585,750	1,535,810	1,641,700	1,658,000
2106 Gas Tax Allocation	233,924	265,120	251,060	256,050	260,120
Motor Vehicle Fuel Tax 2103	522,814	635,660	564,730	569,640	605,660
2105 Gas Tax Allocation	365,157	420,940	390,500	398,250	410,940
2107 Gas Tax Allocation	497,648	505,600	533,370	544,260	548,000
2107.5 Gas Tax Allocation	7,500	7,500	7,500	7,500	7,500
Homeowners Exempt. Subvention	134,498	136,000	135,000	136,000	136,000
State COPS Grant	165,271	178,380	175,000	180,000	185,000
CDBG CV Grant	63,558	0	0	0	0
OCTA Senior Transportation	105,221	111,490	111,490	117,300	120,570
Trolley Transit Program	0	1,361,150	1,361,150	592,850	0
Other County Grants	333,617	1,954,120	2,003,920	250,880	0
Measure M/M2 Turnback App.	1,351,718	1,280,000	1,407,100	1,455,500	1,509,000
Other Governmental Revenues	154,266	0	0	0	0
MWD Reclaimed Water Credit	169,218	169,000	169,000	169,000	169,000
SMWD Water Recycled Water Charges	873,721	1,924,770	1,949,020	891,720	913,070
<b><i>Total Intergovernmental</i></b>	<b><i>12,040,503</i></b>	<b><i>20,075,190</i></b>	<b><i>20,871,470</i></b>	<b><i>8,998,510</i></b>	<b><i>9,586,210</i></b>
<b><i>Service Charges</i></b>					
Const & Demo Admin Fees	31,560	25,000	25,000	30,000	30,000
Business License Processing Fee	47,364	45,000	35,000	45,000	45,000
Building Plan Check Fees	667,534	500,000	523,430	520,910	520,910
Planning Plan Check Fees	59,795	70,000	70,000	70,000	70,000
Transportation Permits	1,573	1,200	1,400	1,200	1,200
Improvement Plan Check Fees	52,301	20,000	20,000	30,000	30,000
Landscape Plan Check Fees	1,206	1,500	1,500	1,500	1,500
SFR Plan Check Fees	119,734	50,000	45,000	50,000	50,000
Reproduction of Documents	1,363	1,400	1,400	1,400	1,400
Imaging of Documents	49,582	50,500	50,500	52,250	53,840
Map Sales	17	30	20	20	20
Bad Check Service Charges	6,419	4,500	5,000	5,000	5,000
Other Planning Service Fees	9,624	8,000	8,000	8,000	8,000
Planning - CC Applications	59,982	5,500	5,500	5,500	5,500
Planning - PC Applications	25,670	77,000	77,000	77,000	77,000
Planning - ZA Applications	10,816	16,000	16,000	16,000	16,000
Planning - Admin Applications	35,240	25,000	25,000	25,000	25,000
Traffic Model Fees	0	700	0	700	700
Traffic Review Fees	0	500	0	500	500
General Plan Update Fees	43,658	18,000	18,000	18,000	18,000

# All Fund Revenues By Line Item

Revenues Description	FY 2022-23 Actual	FY 2023-24 Adj Bud	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Late Payment Charges	(370)	100,000	0	200,000	200,000
Retiree Premiums	175,263	220,000	165,260	169,000	178,000
Cobra Premiums	0	2,000	0	2,000	2,000
Weed Assessments - Current Year	1,625	12,000	3,000	3,000	3,000
Weed Assessments - Prior Year	2,527	1,000	1,000	1,000	1,000
Nuisance Abatement Reimb.	12,000	130,000	130,000	130,000	130,000
Sign Storage Fee	230	150	150	150	150
Ambulance Service Charges	2,021,370	2,145,000	2,145,000	2,218,250	2,278,800
Ambulance Subscription Fees	26,910	26,000	26,000	26,900	26,900
Special Lifeguard Services	8,584	6,000	7,500	6,500	6,500
Junior Lifeguard Services	189,843	192,700	144,600	207,900	207,900
Special Beach Events Fees	26,735	22,300	21,970	21,000	21,000
Film Permit Fees	12,450	12,000	20,000	10,000	10,000
Visa Letter Service	0	100	100	100	100
Police Duplication Fees	0	250	250	250	250
Other Police Dept. Service Charges	0	250	250	250	250
Parking Meters	1,170,558	1,085,000	1,000,000	1,085,000	1,085,000
Parking Permits	197,944	210,000	197,000	210,000	210,000
Const & Demo Recycle Fee - Forfeited	135,750	60,000	70,000	70,000	70,000
Commercial Recycling Charges	75,038	91,000	91,000	91,000	91,000
Sewer Commodity Fees	3,421,038	4,300,000	4,459,270	4,699,000	4,999,300
Sewer Base Fees	5,642,349	5,700,000	5,798,990	6,196,000	6,619,700
Effluent Water Sales	1,302,519	1,599,830	1,599,830	1,599,830	1,599,830
Public Works Inspection Fees	0	1,500	0	1,500	1,500
Engineering Plan Review	9,607	6,000	4,500	4,500	4,500
Construction Inspection Fees	83,246	80,000	55,000	65,000	75,000
Engr. & Geotech. Reimbursements	11,183	6,000	5,000	4,500	5,000
Other Engineering Service Fees	4,030	4,000	5,670	4,000	4,000
OHBC Pool Programs & Admin Fees	6,359	8,000	8,000	8,000	8,000
SCAC Pool Programs & Admin Fees	138,780	158,000	138,000	138,000	150,000
OHBC Contract Pool Class Fees	74,028	42,000	40,000	39,860	39,860
OHBC Contract Class Fees	33,406	40,000	36,000	37,170	37,170
SCAC Contract Pool Class Fees	322,327	297,000	297,000	310,000	310,000
Comm. Center Contract Class Fees	226,934	285,000	285,000	285,000	285,000
Offsite Contract Class Fees	56,091	10,700	18,000	21,070	21,070
Recreation Sports Fees	121,079	150,000	150,000	150,000	150,000
VHSP Contract Land Class Fees	162,448	141,000	141,000	150,000	150,000
Park Class Fees	357,969	321,500	321,500	330,000	330,000
Beach Class Fees	484,059	457,160	457,160	465,000	465,000
Street Banner Fees	10,351	13,000	13,000	13,000	13,000
Processing Fee	5,056	3,000	3,000	3,000	3,000
Recreation Special Events	39,050	40,000	35,000	28,000	28,000
Fun on the Run Program Revenues	1,095	1,000	1,000	1,000	1,000
After School Programming	115,873	115,000	115,000	115,000	115,000
Greens Fees	2,433,037	2,200,000	2,500,000	2,550,000	2,550,000
Registration Card/Ticket Sales	90,684	70,000	90,000	90,200	90,200
Golf Tournament Surcharge Fee	2,862	4,000	4,000	4,000	4,000
Golf Cart Registration	10,120	4,000	7,280	7,000	7,000
Metered Water Sales	13,760,672	15,280,000	15,280,000	15,738,400	17,128,630
Fixed Water Service Charges	7,154,581	7,100,000	7,100,000	7,313,000	7,958,980
Water Conservation Surcharge	187,082	0	0	0	0
Hydrant Meter Water Sales	21,093	25,000	25,000	25,000	25,000

# All Fund Revenues By Line Item

Revenues Description	FY 2022-23 Actual	FY 2023-24 Adj Bud	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Water Application Fee	50,588	65,000	65,000	65,000	65,000
Backflow Testing Admin Fees	44,870	46,000	46,000	46,000	46,000
Hydrant Meter Rentals	24,181	15,280	19,570	20,000	26,000
Turn On/Reconnection Fees	200	15,000	20,000	20,000	20,000
Water Posting Fees	0	54,000	69,000	69,000	69,000
Meter Installation Fees	65,790	15,000	25,900	25,000	30,000
Exemption Application Fees	0	1,000	1,000	1,000	1,000
Storm Drain Service Charges	1,163,268	1,170,000	1,170,000	1,175,000	1,175,000
Urban Runoff Mgmt. Fees	(5,984)	1,800,000	0	0	0
Street Sweeping Fee	0	300,000	0	320,000	330,000
<b>Total Service Charges</b>	<b>42,911,816</b>	<b>47,179,550</b>	<b>45,360,500</b>	<b>47,547,310</b>	<b>50,422,160</b>
<b>Fines</b>					
Parking Violations	340,784	583,000	533,080	610,000	640,000
Vehicle Code Fines	210,522	185,000	205,000	220,500	237,170
Court Fines	2,757	3,800	5,000	5,150	5,330
Trash Can Violations	0	200	0	200	200
Administrative Citations	26,280	52,000	52,000	52,000	52,000
Admin Citation Enforcement	0	2,500	2,500	2,000	2,100
<b>Total Fines</b>	<b>580,343</b>	<b>826,500</b>	<b>797,580</b>	<b>889,850</b>	<b>936,800</b>
<b>Interest and Rents</b>					
Investment Earnings	2,710,475	1,837,550	2,920,650	2,929,900	2,868,650
Unrealized Gain/Loss on Investments	(1,203,427)	0	0	0	0
Interest Earnings - Other	291,769	0	40,000	0	0
Communication Site Leases	583,566	640,620	640,620	652,260	670,520
Community Center Rent	49,374	52,320	55,000	57,320	57,320
Library Annex Rentals	5,752	7,000	7,000	7,000	7,000
SCAC Pool Rental	153,188	127,000	127,000	127,000	127,000
OHBC Pool Rentals	500	5,000	6,490	5,000	5,000
Senior Center Rentals	5,634	0	8,710	5,000	5,000
Sports Field Rentals	512,161	488,000	488,000	510,000	510,000
Rental of City Property	135,026	47,000	50,000	51,500	52,000
Park Rentals	54,049	40,000	40,000	52,000	52,000
Steed Park Concession	2,582	300,000	300,000	300,000	300,000
OHBC - Concession	306,843	285,000	285,000	300,000	310,000
Pier Restaurant	771,576	825,000	825,000	854,000	879,490
Negocio (1030) Lease	87,747	81,070	67,560	0	0
"T" Street Concession	50,331	45,000	45,000	46,000	47,000
Pier Concession Bait & Tackle	15,719	15,000	15,000	15,600	16,100
Golf Pro Shop	562,209	542,000	560,000	542,000	542,000
Golf Restaurant	338,678	400,000	400,000	400,000	400,000
1100 N. ECR Bldg Lease	43,218	43,320	43,200	43,320	43,320
Fabricante Rental	27,500	30,000	30,000	30,000	30,000
Lease Adjustment	(22,577)	0	0	0	0
<b>Total Interest and Rents</b>	<b>5,481,893</b>	<b>5,810,880</b>	<b>6,954,230</b>	<b>6,927,900</b>	<b>6,922,400</b>

# All Fund Revenues By Line Item

Revenues Description	FY 2022-23 Actual	FY 2023-24 Adj Bud	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<i>Other Revenues &amp; Financing Sources</i>					
Depreciation Funding	6,300,118	6,142,700	6,142,700	6,152,700	6,152,700
Asset Model Funding	1,848,000	1,848,000	1,848,000	1,848,000	1,848,000
Joint Agency Reserve Funding	954,000	954,000	954,000	954,000	954,000
Sale of General Fixed Assets	147,475	0	0	0	0
Transfer from Misc. Grants Fund	8,520	10,000	10,000	10,000	10,000
Transfer from General Fund	2,383,665	1,480,000	1,480,000	1,545,000	1,245,000
Transfer from 2107 Gas Tax	453,629	520,000	500,000	510,000	510,000
Transfer from Water Fund	2,027,821	3,325,000	3,325,000	1,125,000	625,000
Transfer from Sewer Fund	1,575,000	125,000	125,000	125,000	325,000
Transfer from Golf Course Fund	39,675	35,000	35,000	35,000	35,000
Transfer from Clean Ocean Fund	0	350,000	0	0	0
Transfer from Storm Drain Fund	600,000	400,000	400,000	500,000	450,000
Transfer from Other Funds	1,644,142	10,648,110	10,833,110	1,428,290	366,500
Loan Proceeds	0	6,000,000	6,000,000	0	0
Postage Charges	86,160	93,020	93,020	85,180	85,180
Duplicating Charges	58,470	50,960	50,960	68,760	68,760
EDMS Charges to Funds	50,000	50,070	50,070	35,690	35,690
Fleet Operating Charges	1,220,380	1,355,570	1,355,570	1,492,730	1,472,730
Fleet Replacement Charges	519,950	500,090	500,090	647,690	667,690
Data Processing Charges	2,009,660	2,200,030	2,200,030	2,490,050	2,490,050
Communication Charges	186,820	185,500	185,500	190,060	190,060
Capital Equipment Replacement	223,080	253,100	253,100	229,100	229,100
Park Asset Replacement	180,000	210,000	210,000	220,000	230,000
Facilities Maintenance Replacement	348,890	346,840	346,840	346,840	346,840
General Fund O/H Charges	2,892,760	2,863,870	2,863,870	3,042,600	3,042,600
Employer Premiums	3,153,847	3,185,000	3,181,000	3,180,200	3,180,200
Employee Premium	3,242,401	3,768,440	3,740,000	3,898,440	3,998,440
Contributions from Developers	133,455	27,300	28,600	28,600	28,700
Other Donations	38,954	20,000	1,870	0	0
Work Orders	(150)	12,000	12,000	12,000	12,000
Cash Over or Short	18	1,000	200	1,000	1,000
Home Rehab Program Revenue	(29,458)	10,000	57,150	10,000	10,000
Miscellaneous Income	34,514	12,810	15,410	17,000	18,500
Settlement (OPIOID) Revenue	22,972	20,000	5,100	0	0
EV Charging Electric Reimbursements	12,765	7,500	12,000	12,000	13,000
Miscellaneous Reimbursement	256,545	2,057,950	2,060,520	24,550	24,550
Community Park Maint. Reimb.	39,600	45,590	41,190	41,500	41,500
Other Agency Revenue	1,398,066	1,100,000	1,350,000	1,400,000	1,400,000
<b>Total Other Rev. &amp; Financing Sources</b>	<b>34,061,744</b>	<b>50,214,450</b>	<b>50,266,900</b>	<b>31,706,980</b>	<b>30,107,790</b>
<b>Total:</b>	<b>\$159,696,840</b>	<b>\$189,589,880</b>	<b>\$190,171,520</b>	<b>\$164,529,130</b>	<b>\$168,928,450</b>

---

# All Fund Revenue Assumptions

---

## ***General Fund:***

General Fund revenues are based on a combination of factors including analysis of historical revenue receipts, anticipated changes in the local economic environment, projected City growth through development and anticipated changes in revenue receipts. Total budgeted General Fund revenues are \$83.6 million for FY 2024-25, which is a decrease of \$6.4 million from FY 2023-24 budgeted revenues. FY 2025-26 revenues are budgeted at \$86.4 million, which will be an increase of \$2.7 million over the FY 2024-25 budget. Total taxes are increasing by 4.5% in FY 2024-25 and another 4% in FY 2025-26. Property tax growth continues with a 6% increase in FY 2024-25 and an additional 5% in FY 2025-26. In FY 2024-25, Sales Tax revenues increase by 2% with another 2% increase the following year. Transient Occupancy Taxes are budgeted at \$3.6 million for both FY 2024-25 and 2025-26, which is comparable to the FY 2023-24 adjusted budget. Intergovernmental revenues decrease mostly due to one-time grants from the State in prior fiscal year. Service charges increase by 1.5% in FY 2024-25 and another 1.2% in FY 2025-26. Total fines are budgeted to increase by 10% over the next 2 years due to new parking enforcement. Property taxes, which account for 55% of General Fund revenues, are anticipated to increase to \$46 million in FY 2024-25 and \$48.2 million the following year. Sales taxes increase to \$13.3 million and are budgeted to be up \$0.4 million or 3% from FY 2022-23 levels. Additional information on General Fund revenues is in the General Fund Revenues section of this book.

## ***Special Revenue Funds:***

The major revenues received in Special Revenue Funds include Federal and State grants, shared revenues from the State of California, the County of Orange and other governmental pass-through amounts. The assumptions used for the FY 2024-25 and 2025-26 major revenues are described below:

### **Federal and State Grants:**

*Citizens Options for Public Safety (COPS) Grant* – The City included \$180,000 for FY 2024-25 and \$185,000 for FY 2025-26 in the Police Grant Fund in anticipation of California legislative approval of the annual appropriation to counties and cities for public safety. The grants are distributed based on population. The funds are restricted to “front-line” law enforcement efforts and are used to partially fund deputy positions through the Police Grants Fund.

*Community Development Block Grant (CDBG)* – Federal Housing and Urban Development grants are received by the City for projects related to community programs and public improvements. A total of \$405,940 has been included for revenues for each fiscal year, with most of the amount to improve infrastructure within the CDBG benefit area. Funding for home rehabilitation, infrastructure and public services are part of the FY 2024-25 & 2025-26 budgets.

### **Shared Revenue:**

*Gas Tax Allocations (sections 2105, 2106, 2107, 2107.5, 2031)* – The State of California Highway Users Tax is a flat amount per gallon tax on fuel. Taxes are allocated to the City based on population. For fiscal year 2024-25, the City decreased anticipated gas tax allocations of \$398,250 (2105), \$256,050 (2106), \$544,260 (2107) and \$7,500 (2107.5) based on the State’s estimates. The City anticipates \$569,640 from the State for (2103) in FY 2024-25 based on the most recent State’s estimates. Budgets for the above revenues increase slightly in FY 2025-26, but stay below the FY 2023-24 budgeted amounts. A Road Maintenance and Rehabilitation (2031) apportionment from the State is anticipated to be \$1.6 million in FY 2024-25 and \$1.7 million in FY 2025-26.

*Measure M* – A county-wide half-cent sales tax, Measure M2, was approved by the voters for improvements to the transportation system. The “local fair share program funds” apportionment is based on local sales tax generated (25%), population (50%) and miles of major regional streets in the City (25%). The City’s Measure M2 apportionment for FY 2023-24 has been increased in the Street Improvement Fund based on current County estimates of \$1.5 million for both FY 2024-25 and 2025-26.

---

# All Fund Revenue Assumptions

---

*Pollution Subventions* – The South Coast Air Quality Management levies a fee on motor vehicles registered within the District. Forty percent of the fees collected are distributed to cities in the district that adopted mobile sources air pollution reduction ordinances. The City's share for each year is expected to amount to \$84,000 and is based on historical receipts. The City uses AQMD fees for traffic calming improvement and other pollution reduction activities in the City.

*Local Cable Infrastructure* – The State levies a 1% fee on all local cable companies for a video service. These fees are governed by the State of California "Digital Infrastructure and Video Competition Act" (DIVCA), set forth as Public Utilities Code Section 5800. The City anticipates receiving \$185,000 in each of the following fiscal years. These fees are restricted for capital costs for public, educational, or government access facilities.

## **Assessments:**

*Street Improvement Assessments* – The City of San Clemente's Street Improvement Program was funded by property assessments. In FY 2011-12, the assessment district expired and no assessment revenues are budgeted. The City Council, as part of the implementation of the original assessment program, initiated an annual General Fund transfer to support streets which still continues.

## **Capital Projects Funds:**

The major revenues received in Capital Project Funds are from developer fees. The fees are based upon the impact of new development on the City's existing infrastructure and are set aside for construction or rehabilitation of facilities or infrastructure.

## **Parks Acquisition and Development Fund:**

A total of \$20,000 in park fees is anticipated in FY 2024-25 and FY 2025-26 from infill within the City.

## **Regional Circulation Financing & Phasing Program (RCFPP):**

RCFPP fees are collected to mitigate the traffic impact from new development projects on existing arterials. New developer fees of \$1,000 are anticipated in FY 2024-25 and FY 2025-26 related mostly to infill.

## **Public Facilities Construction Fee Fund:**

Fees are collected for Public Safety facilities construction and Civic Center construction. Public Facilities fees of \$24,000 are anticipated to be received in FY 2024-25 and in FY 2025-26. Fees are derived from infill projects and are based on square footage. Fees for the Public Safety Construction fee and Civic Center fee are being received from a variety of infill developments.

## **Developers Improvement Fund:**

This fund collects amounts based on agreements that are entered into with developers. During FY 2024-25 and 2025-26, the City will continue to receive annual amounts under the Talega and Sea Summit developments. Bridge Maintenance revenues are being collected to fund future bridge maintenance and repairs in the Marblehead and Talega development areas. Bridge fees are based on development and started in FY 2004-2005 (Talega) and in FY 2016-17 (Sea Summit). Other development fees received in this fund and will be held based on the applicable development agreement for the uses identified in the agreement.

## **Enterprise Funds:**

The major revenues received in Enterprise Funds are from user fees. For Utilities, the fees are based upon the cost to provide the services and are adjusted based on projections of anticipated future costs. For Golf, fees are based upon comparisons with golf courses within the area and the cost to operate the course.

---

# All Fund Revenue Assumptions

---

## **Water Fund:**

A total of \$27 million is included in the Water Operating Fund for fixed water charges, metered water sales and penalties for FY 2024-25, and \$29 million is included for FY 2025-26. The water service charge is based on the size of the water meter. Metered water charges are based upon actual consumption of water, which is based on a flat rate. One unit of water equals 748 gallons of water. Effluent water sales revenue budget is for \$1.6 million for each fiscal year. The Water Operating Fund is contributing between 2-3 million annually to the Water depreciation reserve and \$696,000 to the depreciation reserve for joint regionally shared infrastructure.

## **Sewer Fund:**

Sewer service charges are budgeted for \$10.9 million for FY 2024-25 and \$11.6 for FY 2025-26. Per agreement, the Santa Margarita Water District is contributing \$891,720 towards wastewater treatment services and recycled water in FY 2023-24 and \$913,070 in FY 2025-26. A Cost-of-Service Study was completed and implemented in FY 2023-24 to address rates and operational equity. Sewer service charges are a fixed monthly rate based on water consumption during the wet winter months usage levels. The fixed rate is based on meter size. The Sewer Operating Fund is contributing \$3.2 million annually to the Sewer depreciation reserve and \$168,000 annually to the depreciation reserve for joint regionally shared infrastructure.

## **Storm Drain Fund:**

Storm Drain fees are charged to all property owners for the maintenance, rehabilitation and construction of the City's drainage system. A flat rate is charged per month to all residential properties based upon the type of the dwelling unit (i.e. single family, multi-family, etc.). The non-residential and vacant properties are charged a flat rate based upon acreage. Storm drain fees are anticipated to amount to \$1.18 million in both FY 2024-25 and FY 2025-26.

## **Golf Fund:**

The Golf Course charges a tiered rate for resident/non-resident, weekday/weekend and seniors. A total of \$2.55 million in golf fees and \$101,200 in registration fee is anticipated for FY 2024-25 and FY 2025-26. Estimates are based upon an anticipated 80,000 rounds per year. Revenue in the amount of \$942,000 is also anticipated to be received from the concession operator and golf shop pro activities in each year.

## **Solid Waste Management Fund:**

For both FY 2024-25 and FY 2025-26, a total of \$216,150 in revenue is budgeted in the Solid Waste Fund from commercial recycling charges (\$161,000), administrative fees (\$30,000), trash bin permits and fines (\$9,000), and a State recycling grant (\$16,150). Commercial recycling fees are charged to commercial facilities and are used to promote recycling efforts. The fees are based on the size of the waste container. Other revenues are from investment income.

## **Clean Ocean Fund:**

The Clean Ocean fee was a local voter approved fee to provide funding to implement the City's urban runoff management plan. The fee is expired and the City is currently performing an analysis related to long term funding of these activities. Additionally, \$302,000 from parking violations is budgeted in FY 2024-25 and \$312,000 in FY 2025-26. Additional updates will be brought before Council throughout the year related to the Clean Ocean Fee.

## ***Internal Service Funds:***

Internal Service Funds receive revenues from City departments for goods and services provided by another City department on a cost reimbursement basis. Charges are established annually and are based upon actual use of the goods or services. Replacement charges to the Fleet Replacement Reserve are allocated annually over the life of the vehicle or equipment and based upon the anticipated future cost of replacement.

# All Programs Expenditure Summary

Expenditures By Program	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>City Council</b>					
Legislative Program	75,143	105,640	88,920	135,430	135,730
Cable Programing	22,488	28,850	20,870	33,850	33,850
<b>Total</b>	<b>\$97,631</b>	<b>\$134,490</b>	<b>\$109,790</b>	<b>\$169,280</b>	<b>\$169,580</b>
<b>City Manager</b>	<b>681,878</b>	<b>1,028,670</b>	<b>933,140</b>	<b>1,032,060</b>	<b>1,096,470</b>
<b>Economic Development</b>	<b>218,917</b>	<b>152,130</b>	<b>168,820</b>	<b>136,230</b>	<b>136,230</b>
<b>City General</b>					
Social Services	15,132	25,600	17,500	17,500	17,500
City Administration	7,852,596	6,808,490	6,752,210	5,818,500	5,820,540
<b>Total</b>	<b>7,867,728</b>	<b>6,834,090</b>	<b>6,769,710</b>	<b>5,836,000</b>	<b>5,838,040</b>
<b>City Clerk</b>					
Council Related Services	874,751	962,030	873,850	791,530	826,180
Elections	91,769	118,710	108,710	125,050	24,250
<b>Total</b>	<b>966,520</b>	<b>1,080,740</b>	<b>982,560</b>	<b>916,580</b>	<b>850,430</b>
<b>Finance &amp; Admin. Services</b>					
F&AS - Administration	154,875	363,650	343,810	461,210	489,030
Cash Management/Treasury	73,083	79,350	80,590	103,380	103,380
<b>Total</b>	<b>227,958</b>	<b>443,000</b>	<b>424,400</b>	<b>564,590</b>	<b>592,410</b>
<b>Finance</b>					
Financial Services	1,235,992	1,262,640	1,245,520	1,332,140	1,379,040
Utility Billing & Cashing	748,708	913,040	881,280	1,012,830	1,032,150
Business Licensing	167,273	260,990	252,840	162,660	166,730
Purchasing	140,712	147,260	148,540	159,270	164,770
<b>Total</b>	<b>2,292,685</b>	<b>2,583,930</b>	<b>2,528,180</b>	<b>2,666,900</b>	<b>2,742,690</b>
<b>Human Resources</b>					
Human Resource Administration	739,898	693,910	686,520	752,820	780,470
Labor Relations	0	57,370	112,550	27,850	27,850
Employee Training	7,110	11,750	8,380	19,100	9,300
<b>Total</b>	<b>747,008</b>	<b>763,030</b>	<b>807,450</b>	<b>799,770</b>	<b>817,620</b>
<b>Police Services</b>					
Police Contract Services	20,975,674	22,952,640	22,424,830	22,864,860	23,719,360
Local Police Services	34,715	43,050	41,550	40,090	40,090
RSVP Support Services	20,505	14,000	14,040	14,100	14,100
<b>Total</b>	<b>21,030,894</b>	<b>23,009,690</b>	<b>22,480,420</b>	<b>22,919,050</b>	<b>23,773,550</b>
<b>Fire Services</b>					
Fire Contract Services	12,357,302	11,792,480	11,758,630	12,620,360	13,120,950
Ambulance Services	1,849,975	2,079,150	2,076,500	2,128,960	2,209,770
<b>Total</b>	<b>14,207,277</b>	<b>13,871,630</b>	<b>13,835,130</b>	<b>14,749,320</b>	<b>15,330,720</b>
<b>Community Development</b>					
Administration	956,875	793,660	707,850	966,390	1,132,300
<b>Total</b>	<b>956,875</b>	<b>793,660</b>	<b>707,850</b>	<b>966,390</b>	<b>1,132,300</b>
<b>Building</b>					
Administration	1,349,821	1,575,290	1,401,980	1,443,720	1,527,510
Inspection	492,499	592,650	421,870	587,890	620,970
<b>Total</b>	<b>1,842,320</b>	<b>2,167,940</b>	<b>1,823,850</b>	<b>2,031,610</b>	<b>2,148,480</b>

# All Programs Expenditure Summary

Expenditures By Program	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Planning</b>					
Long Range Planning	727,613	1,077,190	1,048,140	0	0
Current Planning	866,324	958,180	800,810	1,611,160	1,673,820
Commissions, Boards & Comm.	29,844	54,080	46,870	37,730	37,730
Planning Administration	456,942	498,750	448,420	501,360	511,060
<b>Total</b>	<b>2,080,723</b>	<b>2,588,200</b>	<b>2,344,240</b>	<b>2,150,250</b>	<b>2,222,610</b>
<b>Code Compliance</b>					
Code Compliance	901,170	1,358,020	1,249,640	1,382,010	1,397,400
Weed Abatement	166,707	160,000	160,000	160,000	160,000
Park Ranger	218,947	436,490	419,610	691,160	754,890
<b>Total</b>	<b>1,286,824</b>	<b>1,954,510</b>	<b>1,829,250</b>	<b>2,233,170</b>	<b>2,312,290</b>
<b>Public Works Admin.</b>					
Public Works Admin.	1,114,699	9,671,160	9,518,450	879,240	915,100
Emergency Planning	181,124	201,240	161,290	238,000	244,060
<b>Total</b>	<b>1,295,823</b>	<b>9,872,400</b>	<b>9,679,740</b>	<b>1,117,240</b>	<b>1,159,160</b>
<b>Engineering</b>					
Development Engineering	714,596	699,610	624,800	658,450	678,380
Inspection	390,529	392,040	395,560	420,320	431,880
Traffic	509,567	563,000	563,730	598,620	617,310
Design and General Engineering	(25,101)	(12,550)	3,930	149,430	161,340
Streets Engineering	560,638	688,650	703,160	758,610	788,070
Major Street Maintenance	892,582	1,934,670	1,934,670	963,470	963,470
<b>Total</b>	<b>3,042,811</b>	<b>4,265,420</b>	<b>4,225,850</b>	<b>3,548,900</b>	<b>3,640,450</b>
<b>Maintenance Services</b>					
Traffic Signals	1,254,700	1,218,850	1,200,230	1,216,970	1,246,480
Traffic Maintenance	308,705	472,050	561,270	483,250	506,620
Maintenance Services Admin.	825,141	915,040	887,320	962,420	993,310
Street Maintenance & Repair	636,183	700,380	600,730	848,480	876,620
Senior Citizen Facility	80,565	87,780	86,720	84,470	85,850
Parking Maintenance	207,528	196,790	196,790	213,010	215,250
Facilities Maintenance	2,311,193	3,183,730	3,050,050	4,999,370	2,574,780
Street Lighting	575,754	526,640	529,640	554,040	565,790
<b>Total</b>	<b>6,199,769</b>	<b>7,301,260</b>	<b>7,112,750</b>	<b>9,362,010</b>	<b>7,064,700</b>
<b>Park/Beach Maintenance</b>					
Trail Maintenance	287,300	280,110	280,110	286,020	291,790
Street Median & Trees	424,769	417,880	387,880	861,800	514,310
Streetscapes	738,212	1,104,620	1,056,950	858,760	884,010
Park Maintenance	3,752,345	5,486,570	5,402,410	4,086,010	4,043,900
Beach Maintenance	1,699,715	5,328,360	5,247,500	1,686,460	1,046,430
Parks & Beach Maint. Admin.	629,668	634,420	629,050	648,990	662,960
<b>Total</b>	<b>7,532,009</b>	<b>13,251,960</b>	<b>13,003,900</b>	<b>8,428,040</b>	<b>7,443,400</b>
<b>Bch, Prk &amp; Rec Admin.</b>					
Bch, Prk & Rec Admin.	594,433	604,510	525,620	464,380	484,210
<b>Total</b>	<b>594,433</b>	<b>604,510</b>	<b>525,620</b>	<b>464,380</b>	<b>484,210</b>
<b>Recreation</b>					
Beach Club	214,887	235,170	235,550	247,310	253,200
Community Center	511,282	605,350	616,250	602,440	612,870
Community Services	1,275,675	1,264,640	1,310,430	1,388,010	1,408,550
Aquatics	1,280,575	1,355,680	1,311,440	1,437,120	1,469,590
VH Sports Field/Aquatics Facility	885,281	1,020,980	992,870	1,032,110	1,048,090
Steed Park Operations	297,476	667,590	631,940	630,220	644,910
Recreation Program/Events	499,833	720,370	662,670	790,410	807,070
<b>Total</b>	<b>4,965,009</b>	<b>5,869,780</b>	<b>5,761,150</b>	<b>6,127,620</b>	<b>6,244,280</b>

# All Programs Expenditure Summary

Expenditures By Program	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Marine Safety</b>					
Operations Rescue	1,768,927	2,143,600	2,113,410	1,979,970	2,065,780
Prevention & Education	114,684	160,260	132,040	137,760	142,850
<b>Total</b>	<b>1,883,611</b>	<b>2,303,860</b>	<b>2,245,450</b>	<b>2,117,730</b>	<b>2,208,630</b>
<b>Total General Fund</b>	<b>80,018,703</b>	<b>100,874,900</b>	<b>98,299,250</b>	<b>88,337,120</b>	<b>87,408,250</b>
<b>Other Funds</b>					
<b>Street Improvement</b>	<b>2,383,007</b>	<b>6,260,230</b>	<b>5,826,860</b>	<b>2,437,140</b>	<b>2,437,140</b>
<b>Gas Tax</b>					
2106 Gas Tax	1,448,507	4,798,320	3,770,520	1,792,540	2,292,540
2107 Gas Tax	460,619	527,350	507,350	517,310	517,310
Senior Mobility Program	40,180	116,430	116,430	59,460	59,460
Road Maintenance Rehabilitation	1,307	2,935,040	1,660,320	650,000	1,700,000
<b>Total</b>	<b>1,950,613</b>	<b>8,377,140</b>	<b>6,054,620</b>	<b>3,019,310</b>	<b>4,569,310</b>
<b>Miscellaneous Grants</b>					
CDBG Administration	42,176	80,250	80,250	63,610	63,610
CDBG Housing Rehabilitation	66,054	152,630	152,630	150,960	150,960
Public Fac/Infrastructure Grant	394,632	232,400	125,000	75,000	150,000
CDBG Public Services	44,675	47,130	47,130	47,130	47,130
CDBG Commercial Rehab	1,967	18,030	18,030	10,000	10,000
CDBG CV Grant	63,558	0	0	0	0
<b>Total</b>	<b>613,062</b>	<b>530,440</b>	<b>423,040</b>	<b>346,700</b>	<b>421,700</b>
<b>Building Homes &amp; Jobs Act (SB2) Fund</b>	<b>104,835</b>	<b>572,290</b>	<b>241,490</b>	<b>279,850</b>	<b>295,470</b>
<b>Disaster Relief</b>	<b>3,972,444</b>	<b>1,885,450</b>	<b>1,758,180</b>	<b>0</b>	<b>0</b>
<b>Air Quality Improvement</b>	<b>53,842</b>	<b>264,310</b>	<b>264,310</b>	<b>80,000</b>	<b>80,000</b>
<b>Local Cable Infrastructure</b>	<b>360,623</b>	<b>231,020</b>	<b>231,020</b>	<b>102,640</b>	<b>20,960</b>
<b>Police Grants</b>	<b>161,300</b>	<b>226,940</b>	<b>226,940</b>	<b>246,420</b>	<b>246,420</b>
<b>Local Transit Program Grants</b>	<b>910,143</b>	<b>1,151,230</b>	<b>1,088,230</b>	<b>1,101,150</b>	<b>72,410</b>
<b>Parks Acq. &amp; Development</b>	<b>16,950</b>	<b>2,157,140</b>	<b>1,657,140</b>	<b>779,830</b>	<b>169,830</b>
<b>Local Drainage Facilities</b>	<b>753,889</b>	<b>3,219,180</b>	<b>3,197,930</b>	<b>233,100</b>	<b>33,100</b>
<b>R C F P P</b>	<b>53,190</b>	<b>392,720</b>	<b>384,920</b>	<b>12,280</b>	<b>12,280</b>
<b>Public Facilities Const. Fee</b>	<b>971,916</b>	<b>980,340</b>	<b>980,340</b>	<b>490,810</b>	<b>15,810</b>
<b>Developers Improvement</b>	<b>15,120</b>	<b>36,130</b>	<b>36,130</b>	<b>1,090,240</b>	<b>11,950</b>
<b>In-Lieu Housing</b>	<b>7,430</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>
<b>Low Mod Income Housing</b>	<b>18,767</b>	<b>41,930</b>	<b>21,930</b>	<b>35,210</b>	<b>35,210</b>
<b>Reserve Fund</b>					
Accrued Leave	120,241	240,000	86,580	200,000	200,000
Capital Equipment	95,150	802,220	802,220	150,000	150,000
Facilities Maintenance	411,393	9,723,850	9,692,950	1,250,000	0
Park Asset Replacement	322,442	1,776,730	1,770,410	1,550,000	0
<b>Total</b>	<b>949,226</b>	<b>12,542,800</b>	<b>12,352,160</b>	<b>3,150,000</b>	<b>350,000</b>

# All Programs Expenditure Summary

Expenditures By Program	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Water</b>					
Water Administration	3,720,138	4,937,740	4,721,890	3,342,750	2,781,800
Water Production	13,831,522	15,368,000	15,192,150	16,473,300	17,686,620
Transmission/Distribution	4,750,554	5,386,460	5,088,180	5,561,280	5,730,630
Water Conservation	299,876	528,950	455,870	514,570	502,970
Reclaimed Water	2,387,353	2,809,630	2,674,490	2,980,660	3,060,070
<b>Total Operating</b>	<b>24,989,443</b>	<b>29,030,780</b>	<b>28,132,580</b>	<b>28,872,560</b>	<b>29,762,090</b>
Water Depreciation Res.	1,429,969	17,611,690	17,179,120	6,185,790	3,680,790
Water Acreage Fee Res.	221,249	5,816,540	5,816,540	212,200	1,012,200
Water Other Agency	694,279	2,073,940	2,073,940	4,374,740	1,011,490
<b>Total</b>	<b>27,334,940</b>	<b>54,532,950</b>	<b>53,202,180</b>	<b>39,645,290</b>	<b>35,466,570</b>
<b>Sewer</b>					
Sewer Administration	1,441,269	1,754,620	1,593,750	1,792,460	1,871,320
Treatment	5,517,475	6,025,610	5,907,920	6,259,330	6,398,110
Collection	3,826,204	4,302,810	4,126,180	4,348,190	4,660,770
<b>Total Operating</b>	<b>10,784,948</b>	<b>12,083,040</b>	<b>11,627,850</b>	<b>12,399,980</b>	<b>12,930,200</b>
Sewer Depreciation Res.	4,030,983	12,444,270	11,360,670	2,900,060	3,700,060
Sewer Connection Fee Res.	4,939,221	14,756,670	14,756,670	37,010	37,010
Sewer Other Agency	213,790	557,530	557,530	10,700	10,700
<b>Total</b>	<b>19,968,942</b>	<b>39,841,510</b>	<b>38,302,720</b>	<b>15,347,750</b>	<b>16,677,970</b>
<b>Storm Drain Utility</b>					
Storm Drain Admin.	84,250	108,620	91,310	116,840	119,830
Storm Drain Maintenance	1,441,477	1,600,000	1,550,710	1,602,160	1,633,330
<b>Total Operating</b>	<b>1,525,727</b>	<b>1,708,620</b>	<b>1,642,020</b>	<b>1,719,000</b>	<b>1,753,160</b>
Storm Drain Improvements	1,188,952	2,392,240	2,245,100	797,120	2,647,120
<b>Total</b>	<b>2,714,679</b>	<b>4,100,860</b>	<b>3,887,120</b>	<b>2,516,120</b>	<b>4,400,280</b>
<b>Clean Ocean</b>					
Storm Water Permit Compliance	673,337	1,545,280	757,950	847,420	863,910
Street Cleaning	270,898	664,860	334,860	550,150	572,600
Clean Ocean Improvements	344,665	453,090	388,720	30,110	25,110
<b>Total</b>	<b>1,288,900</b>	<b>2,663,230</b>	<b>1,481,530</b>	<b>1,427,680</b>	<b>1,461,620</b>
<b>Solid Waste Management</b>	<b>247,056</b>	<b>418,150</b>	<b>581,080</b>	<b>243,040</b>	<b>248,210</b>
<b>Golf Course</b>					
Golf Course Operating	2,813,359	3,165,330	2,800,450	3,377,800	3,427,580
<b>Total Operating</b>	<b>2,813,359</b>	<b>3,165,330</b>	<b>2,800,450</b>	<b>3,377,800</b>	<b>3,427,580</b>
Golf Course Depreciation Res.	262,819	135,080	135,080	20,720	20,720
Capital Improvement Res.	75,440	717,380	717,380	55,470	505,470
<b>Total</b>	<b>3,151,618</b>	<b>4,017,790</b>	<b>3,652,910</b>	<b>3,453,990</b>	<b>3,953,770</b>
<b>Central Services</b>					
Central Services	128,496	225,890	189,910	217,680	218,760
Communication Services	254,508	284,170	280,600	256,240	263,810
<b>Total</b>	<b>383,004</b>	<b>510,060</b>	<b>470,510</b>	<b>473,920</b>	<b>482,570</b>
<b>Information Technology</b>	<b>1,901,724</b>	<b>2,903,830</b>	<b>2,460,590</b>	<b>3,483,450</b>	<b>2,609,290</b>
<b>Fleet Services</b>					
Fleet Maintenance	1,293,744	1,402,720	1,381,890	1,551,040	1,495,140
Fleet Replacement Reserve	804,235	3,732,330	4,032,530	1,192,430	575,480
<b>Total</b>	<b>2,097,979</b>	<b>5,135,050</b>	<b>5,414,420</b>	<b>2,743,470</b>	<b>2,070,620</b>

# All Programs Expenditure Summary

Expenditures By Program	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Medical Insurance	3,361,645	3,917,840	3,917,840	4,088,790	4,272,050
Workers' Compensation	365,704	617,110	487,680	629,390	619,390
General Liab. Self-ins.	2,928,273	3,718,540	4,559,960	3,289,190	3,793,740
<b>Total All Programs</b>	<b>\$159,059,524</b>	<b>\$262,121,110</b>	<b>\$251,463,030</b>	<b>\$179,089,880</b>	<b>\$172,241,920</b>

\*Does Not Include Fund Balances



# All Fund Expenditures Summary

Description	FY 2022-23 Actual	FY 2023-24 Adj Bud	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Personnel</b>					
Full-Time Salaries	14,748,328	17,916,300	16,399,480	19,937,450	21,129,670
Part-Time Salaries	1,844,308	2,241,720	2,096,450	2,196,480	2,211,030
Overtime	935,419	848,930	896,540	857,220	875,010
Benefits	9,917,088	11,225,980	10,454,860	11,829,720	12,289,930
<b>Total Personnel</b>	<b>27,445,143</b>	<b>32,232,930</b>	<b>29,847,330</b>	<b>34,820,870</b>	<b>36,505,640</b>
<b>Office Supplies</b>					
Office Supplies	206,814	235,010	242,740	288,850	280,950
Other Operating Supplies	2,003,924	2,485,190	2,438,200	2,658,400	2,660,150
Petroleum Supplies	560,823	635,350	621,290	648,750	655,750
Maintenance Supplies	883,948	879,060	884,750	1,008,600	1,027,370
Purchased Water	9,033,960	9,936,960	9,776,960	10,958,190	12,062,840
<b>Total Supplies</b>	<b>12,689,469</b>	<b>14,171,570</b>	<b>13,963,940</b>	<b>15,562,790</b>	<b>16,687,060</b>
<b>Contractual Services</b>					
Administrative	727,687	985,000	952,730	1,031,770	1,151,200
Travel and Training	111,458	225,910	194,630	208,480	205,680
Utilities	5,521,587	6,036,890	5,995,240	6,271,530	6,437,370
Maintenance	10,743,860	29,518,230	27,290,320	15,943,140	12,014,050
Internal Services	(813,823)	(879,000)	(869,000)	(995,000)	(995,000)
Fire Contract Services	10,833,172	11,401,610	11,401,610	11,962,240	12,462,830
Ambulance Program	1,849,975	1,951,150	1,948,500	2,000,960	2,081,770
Police Contract Services	18,341,395	20,850,610	20,482,380	21,092,660	21,921,810
Public Safety	372,047	1,125,930	980,930	540,340	558,160
Legal Services	1,262,001	1,705,870	2,634,320	1,380,350	1,446,850
Rental	152,104	225,090	209,190	203,930	197,460
Animal/Rodent Control	1,015,600	994,580	994,580	966,630	1,011,290
Other Contractual Services	6,825,152	11,309,140	9,623,980	7,427,220	8,099,080
<b>Total Contractual Services</b>	<b>56,942,215</b>	<b>85,451,010</b>	<b>81,839,410</b>	<b>68,034,250</b>	<b>66,592,550</b>
<b>Other Charges</b>					
Miscellaneous Charges	424,938	539,960	492,360	547,470	455,770
Claims and Insurance Charges	6,297,431	7,327,600	6,971,880	7,244,380	7,873,780
Taxes and Permits	246,109	282,260	278,900	283,160	298,460
Promotional Charges	142,467	207,090	204,040	187,620	183,170
Recreation Charges	1,181,363	1,112,310	1,094,460	1,187,250	1,187,250
Social Services	149,822	307,470	241,690	174,550	174,550
Depreciation	9,102,118	8,944,700	8,944,700	8,954,700	8,954,700
Contingency Reserve	0	31,500	0	30,000	30,000
<b>Total Other Charges</b>	<b>17,544,248</b>	<b>18,752,890</b>	<b>18,228,030</b>	<b>18,609,130</b>	<b>19,157,680</b>
<b>Capital Outlay</b>					
Improvements Other Than Bldg.	17,038,397	70,511,460	67,736,870	17,505,000	12,870,000
Equipment	1,389,495	4,485,090	4,602,810	2,360,260	653,130
Major Maintenance	1,807,340	5,991,790	5,169,480	2,620,000	2,100,000
One-time Studies	1,144	92,210	92,210	550,000	350,000
<b>Total Capital Outlay</b>	<b>20,236,376</b>	<b>81,080,550</b>	<b>77,601,370</b>	<b>23,035,260</b>	<b>15,973,130</b>
<b>Interdepartmental Charges</b>					
Interdepartmental Charges	7,431,010	7,823,920	7,823,920	8,330,310	8,340,310
Charges from Other Funds	0	60,000	0	60,000	60,000
Charges to Other Funds	0	(31,000)	0	(31,000)	(31,000)
General Fund Overhead Charge	2,658,330	2,659,230	2,659,230	2,839,830	2,839,830
<b>Total Interdepartmental Charges</b>	<b>10,089,340</b>	<b>10,512,150</b>	<b>10,483,150</b>	<b>11,199,140</b>	<b>11,209,140</b>
<b>Interfund Transfers</b>					
Interfund Transfers	8,732,452	16,893,110	16,708,110	5,278,290	3,566,500
<b>Debt Service</b>					
Debt Service	5,380,281	3,026,900	2,791,690	2,550,150	2,550,220
<b>Ending Fund Balances</b>					
Ending Fund Balances	163,359,084	90,827,854	102,067,574	87,506,824	84,193,354
<b>Total Expenditures*</b>	<b>\$159,059,524</b>	<b>\$262,121,110</b>	<b>\$251,463,030</b>	<b>\$179,089,880</b>	<b>\$172,241,920</b>

\*excluding fund balances

# All Fund Expenditures By Line Item

Description	FY 2022-23 Actual	FY 2023-24 Adj Bud	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<i>Personnel</i>					
Salaries, Regular Full-Time	14,748,328	17,916,300	16,399,480	19,937,450	21,129,670
Salaries, Regular Part-Time	228,257	162,830	91,510	84,920	87,780
Salaries, Hourly Part-Time	1,616,051	2,078,890	2,004,940	2,111,560	2,123,250
Regular Overtime	0	4,470	0	4,470	4,470
Premium Overtime, Regular	902,159	820,800	866,580	815,390	830,590
Premium Overtime, Part-Time	33,260	23,660	29,960	37,360	39,950
Accrued Leave Payoff	388,547	549,550	355,920	543,480	549,470
Disability Compensation	3,005	0	0	0	0
Education Incentive Pay	301	310	310	310	310
Assignment Pay	262,365	253,780	248,810	255,780	255,780
Tool Replacement Allowance	500	500	500	500	500
Auto Allowance	20,550	24,000	24,700	41,700	41,700
Phone Allowance	4,428	4,870	4,870	19,020	19,020
Educational Reimbursement	0	3,360	4,300	25,230	26,970
Bilingual Pay	2,637	3,660	4,630	4,700	4,700
FICA	977,039	1,084,680	1,079,870	1,212,830	1,276,120
Medicare	261,245	282,330	283,060	310,040	328,520
State Disability Insurance	154,000	159,300	174,230	220,370	233,500
A. D. & D. Insurance	2,770	3,450	3,340	3,750	3,830
Long Term Disability Insurance	42,451	58,500	55,210	64,610	65,150
State Unemployment Insurance	38,435	44,400	42,740	48,380	51,060
Workers' Compensation Insurance	465,847	501,230	510,010	556,760	589,520
Life Insurance	31,682	49,720	45,540	51,460	49,150
Medical Insurance	2,836,878	3,438,800	2,932,520	3,396,030	3,499,330
P.E.R.S. Retirement Premium	186,747	146,120	146,670	185,170	218,800
San Clemente Retirement Premium	1,329,409	1,728,560	1,652,940	1,887,990	2,005,450
Retirement Premium (UAL)	2,802,600	2,758,910	2,758,910	2,859,350	2,926,290
Deferred Compensation	41,191	56,500	58,000	65,520	68,020
Deferred Compensation, Part Time	64,461	73,450	67,780	76,740	76,740
<b>Total Personnel</b>	<b>27,445,143</b>	<b>32,232,930</b>	<b>29,847,330</b>	<b>34,820,870</b>	<b>36,505,640</b>
<i>Supplies</i>					
Office Supplies	103,553	103,780	100,840	90,500	91,920
Postage	98,340	123,230	134,900	190,210	180,770
Data Processing Supplies	4,921	8,000	7,000	8,140	8,260
Horticultural Supplies	100,442	113,860	101,030	158,690	159,230
Leadership Supplies	1,048	4,000	2,000	1,250	1,250
Medical Supplies	11,180	17,350	16,910	16,520	16,820
Chemical Supplies	762,787	1,018,110	1,022,110	1,081,330	1,109,990
Laboratory Supplies	54,158	62,950	62,950	65,160	67,110
Janitorial Supplies	47,208	56,790	56,790	62,180	63,970
Photographic Supplies	151	2,350	2,350	3,150	3,150
Protective Supplies	22,516	38,800	38,650	40,130	41,340
Gasoline	504,205	554,700	553,290	574,000	580,000
Propane	554	2,500	1,000	1,500	1,500
Diesel Fuel	56,064	78,150	67,000	73,250	74,250
Educational Material	6,798	18,300	10,800	10,030	10,180
Books, Codes and Supplement	12,443	6,350	7,920	6,580	15,750
Office Furniture and Equipment	64,603	70,120	58,910	92,430	52,970

# All Fund Expenditures By Line Item

Description	FY 2022-23 Actual	FY 2023-24 Adj Bud	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Small Tools and Equipment	81,601	98,670	97,550	105,140	107,980
Clothing and Uniforms	48,107	64,480	65,160	75,860	76,270
Service Awards	3,718	4,400	3,400	4,440	4,440
Other Operating Supplies	934,251	990,920	962,660	1,020,890	1,020,850
Consession Supplies	874	110,000	120,000	120,000	120,000
Water Meter Purchase	3,364	2,000	2,000	2,070	2,140
Building Materials	5,969	0	0	0	0
Painting Supplies	6,411	6,000	6,000	6,180	6,350
Automotive & Equipment Parts	51,272	61,500	49,700	60,500	60,500
Street Signs	48,908	50,040	50,040	55,040	60,540
Street Materials	24,358	46,000	46,000	46,000	46,000
Other Maintenance Supplies	595,705	521,260	540,020	633,430	640,690
Purchased Water	9,033,960	9,936,960	9,776,960	10,958,190	12,062,840
<b>Total Supplies</b>	<b>12,689,469</b>	<b>14,171,570</b>	<b>13,963,940</b>	<b>15,562,790</b>	<b>16,687,060</b>
<b>Contractual Services</b>					
Advertising	22,675	21,240	21,440	22,440	22,440
Legal Notices	27,086	39,300	34,300	37,250	37,250
Imaging of Documents	20,635	50,000	50,000	50,000	50,000
Printing and Binding	44,576	89,910	63,090	63,450	56,890
Travel and Training	98,465	207,920	177,090	186,910	184,420
Required Licensing Certification	11,316	13,510	12,790	16,340	16,340
Mileage	1,677	4,480	4,750	5,230	4,920
Code Updating Service	7,755	49,500	49,500	13,000	13,000
Property Insurance	604,960	735,050	734,400	845,630	971,620
OCFA Cont Facilities Maint	41,647	54,850	54,000	50,000	50,000
Data Lines	79,410	112,840	101,400	101,540	101,600
Internet Services	3,023	3,000	1,000	3,000	3,000
Telephone	190,407	208,900	206,100	212,940	220,200
Natural Gas	352,673	318,160	294,350	304,710	315,460
Electricity	3,271,803	3,520,160	3,562,310	3,653,840	3,750,700
Caltrans/Bahia Electricity	11,141	11,130	11,130	11,450	11,780
Water	817,845	1,057,250	1,015,350	1,059,660	1,092,640
Refuse Collection Service	0	0	0	100,000	103,000
Effluent Water	258,530	278,100	278,100	286,440	286,440
Landfill Fees	495,108	472,500	471,500	487,950	502,550
Maintenance of Buildings	413,607	440,940	445,440	463,540	468,790
Maintenance of Restrooms	188,522	184,200	177,600	183,640	189,880
Maintenance of Improvements	1,711,873	8,952,950	7,396,420	2,753,120	2,073,250
Maintenance of Beaches	267,489	306,630	306,630	306,630	306,630
Maintenance of Landscaping	2,434,482	2,579,240	2,584,870	2,603,010	2,598,530
Maintenance of Trees	529,431	440,000	410,000	531,630	531,630
Beach Cleaning	25,960	30,000	31,000	16,000	16,000
Maintenance of Office Equipment	31,852	46,130	40,700	45,730	45,730
Maintenance of Auto Equipment	27,358	65,550	55,550	47,740	48,070
Maintenance of Operating Equip.	301,572	570,530	517,230	474,100	491,900
Maint. of Computer Hardware	162,030	233,000	215,000	105,000	108,500
Maint. of Computer Software	1,005,235	1,307,910	1,113,090	1,121,540	1,117,490
Maintenance of Radio Equipment	63,194	72,330	70,930	80,140	86,000
Maintenance of Other Facilities	2,871,890	13,154,920	13,064,860	6,185,160	2,877,120

# All Fund Expenditures By Line Item

Description	FY 2022-23 Actual	FY 2023-24 Adj Bud	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Maintenance of MO2 Diversion Fac.	0	44,500	45,000	31,050	32,000
Graffiti Removal	104,448	90,700	91,700	91,700	91,700
Graffiti - Administration	36,000	36,000	36,000	36,000	36,000
Contracted Custodial Services	324,900	339,970	340,570	357,430	367,000
Center Striping/Markings	21,581	130,000	130,000	100,000	100,000
Street Sweeping Services	222,436	492,730	217,730	409,980	427,830
Engineering Services	(813,823)	(879,000)	(869,000)	(995,000)	(995,000)
SFR Plan Check	96,908	60,000	40,000	60,000	60,000
Clerical Services	27,735	80,860	84,360	46,000	46,000
Answering Services	7,451	10,060	10,060	10,420	10,740
Accounting and Auditing	38,830	70,790	50,700	51,700	51,700
Bank Merchant Fees	415,769	439,800	402,850	428,980	430,000
Broker Commissions	0	2,600	2,700	0	0
Fire Contract Services	10,673,280	11,229,970	11,229,970	11,785,450	12,280,740
OCFA Vehicle Replacement	159,892	171,640	171,640	176,790	182,090
Ambulance Program	1,849,975	1,951,150	1,948,500	2,000,960	2,081,770
Crossing Guards	255,400	325,630	305,630	346,890	357,450
Police Contract Services	18,339,845	20,849,060	20,480,830	21,091,110	21,920,260
Parking Citation Processing	116,647	200,300	175,300	193,450	200,710
Citizen Academy - Police	1,550	1,550	1,550	1,550	1,550
Legal Services - Retainer	479,591	405,000	370,000	388,000	400,000
Legal - Contingency	97,289	130,000	120,000	110,000	110,000
Other Legal Services	685,121	1,170,870	2,144,320	882,350	936,850
Medical Examinations	30,153	20,900	25,750	26,900	26,900
Investigative Services	12,914	50,520	105,500	21,000	21,000
Security Services	0	600,000	500,000	0	0
Professional Services	1,995,072	3,064,380	2,582,750	2,270,870	1,229,880
Developers Reimbursement	0	50,000	0	50,000	50,000
Other Reimbursements	9,644	0	0	0	0
Professional Studies	52,758	483,380	480,650	0	0
Rental of Land	56,201	58,200	53,200	53,740	54,300
Rental of Equipment	74,826	138,500	129,300	122,900	115,340
Rental of Uniforms	21,077	28,390	26,690	27,290	27,820
Animal Control and Shelter	972,020	949,130	949,130	921,780	966,440
Landscape Rodent Control	43,580	45,450	45,450	44,850	44,850
Contractual Services	4,028,113	6,711,230	5,711,710	4,316,010	6,024,000
Temporary Services	13,459	0	0	0	0
Sidewalk Pressure Wash	73,706	94,620	96,950	100,340	103,860
Inspection Services	22,640	170,000	30,000	45,000	45,000
<b>Total Contractual Services</b>	<b>56,942,215</b>	<b>85,451,010</b>	<b>81,839,410</b>	<b>68,034,250</b>	<b>66,592,550</b>
<b>Other Charges</b>					
Court Costs/Citations	0	80	0	80	80
Claims Paid	301,800	850,000	800,000	600,000	550,000
Premiums Paid - Delta Care	19,484	28,000	28,000	29,400	30,900
Claims Paid - Delta Dental	131,341	162,500	162,500	162,500	162,500
Retiree Premiums - Dental	1,837	2,800	2,800	2,940	3,090
Premiums Paid - Medical	2,680,217	3,125,000	3,125,000	3,282,000	3,446,000
Premiums Paid - Vision	50,095	65,000	65,000	68,250	71,660
Retiree Claims - Delta Dental	51,443	60,000	60,000	60,000	60,000

# All Fund Expenditures By Line Item

Description	FY 2022-23 Actual	FY 2023-24 Adj Bud	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Retiree Premiums - Medical	221,147	258,000	258,000	271,000	284,500
Retiree Premiums - Vision	9,427	9,000	9,000	9,500	10,000
Claims Administration	59,962	73,000	58,000	65,000	66,000
Retiree Health Premium (OPEB)	308,148	90,000	90,000	100,000	100,000
Wellness Program	5,461	12,500	12,500	9,000	9,000
Workers' Compensation Premiums	166,165	203,000	195,000	226,000	230,000
Excess Insurance Premiums	2,296,365	2,401,300	2,118,580	2,367,790	2,859,130
Dues and Subscriptions	98,593	136,530	132,700	135,640	138,120
Property Taxes	6,607	12,260	5,900	6,160	6,460
Other Taxes	15,109	9,000	12,000	12,000	12,000
N P D E S Permits	224,393	261,000	261,000	265,000	280,000
Expenditure of Grants	11,650	77,800	55,180	16,150	16,150
Licenses and Permits	162,224	194,800	194,800	210,930	216,110
Boards & Commissions Expense	331	4,000	4,000	1,700	500
Special Meetings and Events	65,252	100,840	97,060	95,020	90,570
Fourth of July Celebration	31,548	68,450	68,450	54,800	54,800
City General Special Events	7,584	0	2,530	0	0
Election Expenses/Special Elections	87,872	35,000	25,000	100,000	0
Recreation Special Events Expenses	95,780	100,350	87,500	109,000	109,000
Contract Class Instructors	1,085,583	1,011,960	1,006,960	1,078,250	1,078,250
Community Relations Expense	2,350	1,800	0	1,800	1,800
Volunteer Program Expense	3,479	4,160	4,160	4,160	4,160
OCTA Senior Center Trans	38,180	116,000	116,000	59,000	59,000
Crime Prevention Expenditures	1,500	15,500	15,500	15,500	15,500
Character Counts Expenditures	0	7,920	7,920	7,920	7,920
Parent Project Expenditures	0	35,390	35,390	25,250	25,250
Trauma Intervention Program	8,085	8,100	8,090	8,090	8,090
Downtown Business Assoc Subsidy	34,009	34,000	34,000	34,000	34,000
Tourist & Conv. Bureau Subsidy	1,724	2,000	2,000	2,000	2,000
Marine Unit Support	7,047	17,500	17,500	17,500	17,500
Social Services Grants	91,531	102,900	37,130	37,130	37,130
Water Use Efficiency Rebate Program	48,839	57,500	57,500	53,990	55,610
Environmental Sustainability Grant	0	10,000	0	8,000	8,000
Depreciation	5,967,361	6,142,700	6,142,700	6,152,700	6,152,700
Depreciation Reserve Contribution	954,000	954,000	954,000	954,000	954,000
Depreciation - Asset Model	1,848,000	1,848,000	1,848,000	1,848,000	1,848,000
Amortization Expense	332,757	0	0	0	0
Refund of Prior Year Revenue	109	2,000	1,000	2,000	2,000
Home Rehab Program Inc. - Exp.	130	0	0	0	0
Other Operating Expense	9,729	9,750	9,680	9,980	10,200
Contingency Reserve	0	31,500	0	30,000	30,000
<b>Total Other Charges</b>	<b>17,544,248</b>	<b>18,752,890</b>	<b>18,228,030</b>	<b>18,609,130</b>	<b>19,157,680</b>
<b>Capital Outlay</b>					
Improvements Other Than Bldg.	16,894,810	70,501,460	67,694,870	17,495,000	12,860,000
Tenant Improvements	143,587	10,000	42,000	10,000	10,000
Computer Equipment	73,992	88,160	85,000	1,015,000	85,000
General Machinery and Equipment	517,876	676,350	538,210	126,680	10,000
Computer Software	0	16,000	0	0	0
Automotive Equipment	797,627	3,704,580	3,979,600	1,218,580	558,130

# All Fund Expenditures By Line Item

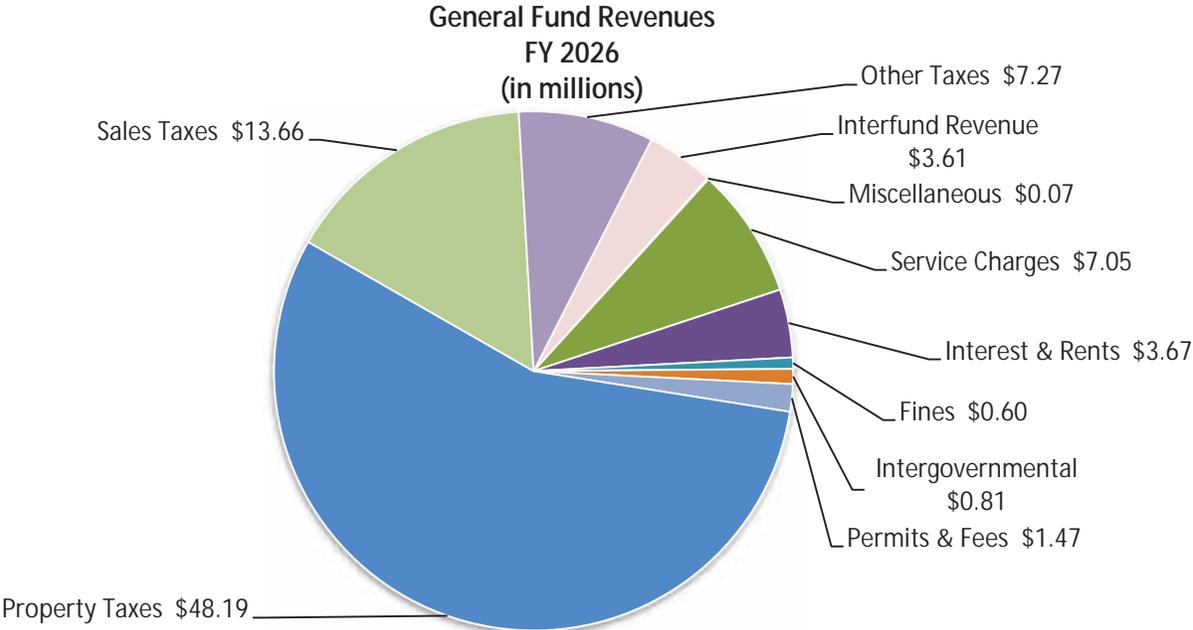
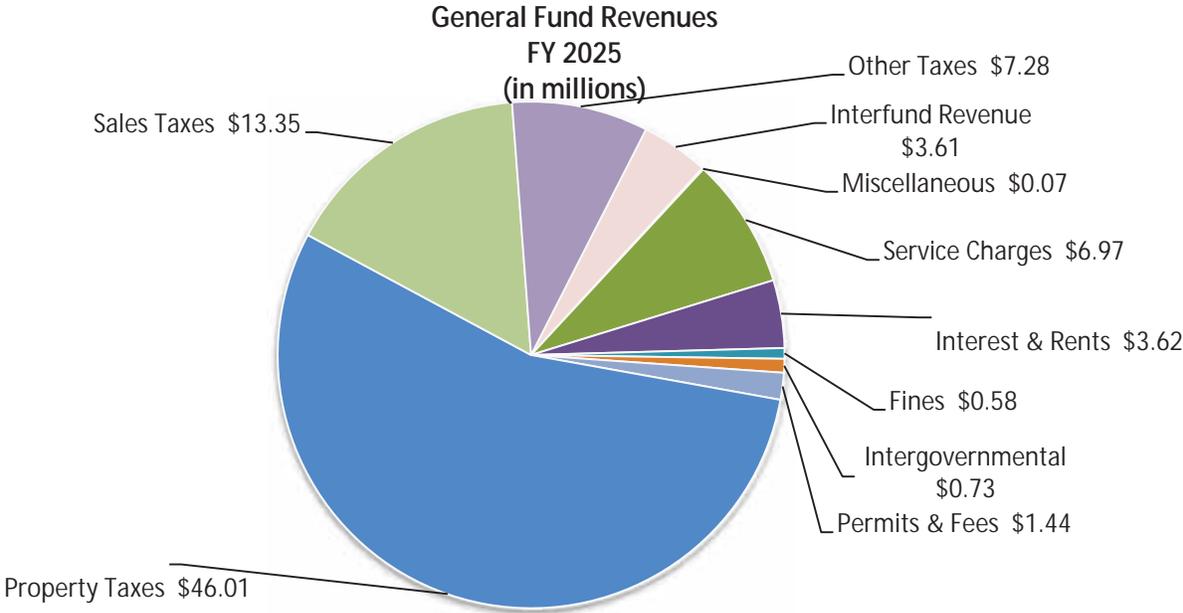
Description	FY 2022-23 Actual	FY 2023-24 Adj Bud	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Major Maintenance	528,120	3,413,190	3,248,280	1,570,000	700,000
Sidewalk Repair & Improvements	21,656	1,671,200	1,121,200	250,000	600,000
Sidewalk Improvements	394,632	107,400	0	0	0
Major Street Maintenance	656,818	550,000	550,000	550,000	550,000
Slurry Seal	206,114	250,000	250,000	250,000	250,000
Capital Study	1,144	92,210	92,210	550,000	350,000
<b>Total Capital Outlay</b>	<b>20,236,376</b>	<b>81,080,550</b>	<b>77,601,370</b>	<b>23,035,260</b>	<b>15,973,130</b>
<b>Interdepartmental Charges</b>					
Insurance Charges	2,688,000	2,700,000	2,700,000	2,695,200	2,695,200
Postage Charges	82,670	88,840	88,840	80,450	80,450
Duplicating Charges	58,470	52,100	52,100	65,490	65,490
EDMS Charges	50,000	47,760	47,760	34,330	34,330
Information Technology Charges	1,950,910	2,136,060	2,136,060	2,413,130	2,413,130
Communications Charges	180,450	184,150	184,150	182,540	182,540
Fleet Rental Charges	1,668,540	1,805,070	1,805,070	2,063,230	2,063,230
Capital Equipment Rep. Charge	223,080	253,100	253,100	229,100	229,100
Park Asset Replacement Charge	180,000	210,000	210,000	220,000	230,000
Facilities Maintenance Rep. Charge	348,890	346,840	346,840	346,840	346,840
Charges from Weed Abatement	0	25,000	0	25,000	25,000
Charges from Engineering	0	20,000	0	20,000	20,000
Charges from Maintenance	0	15,000	0	15,000	15,000
General Fund Overhead Charges	2,658,330	2,659,230	2,659,230	2,839,830	2,839,830
Charges to Water Fund	0	(10,000)	0	(10,000)	(10,000)
Charges to Sewer Fund	0	(10,000)	0	(10,000)	(10,000)
Charges to Storm Drain	0	(7,500)	0	(7,500)	(7,500)
Charges To Clean Ocean	0	(3,500)	0	(3,500)	(3,500)
<b>Total Interdepartmental Charges</b>	<b>10,089,340</b>	<b>10,512,150</b>	<b>10,483,150</b>	<b>11,199,140</b>	<b>11,209,140</b>
<b>Interfund Transfers</b>					
Transfer to General Fund	1,571,723	9,565,820	9,545,820	570,000	570,000
Transfer to 2106 Gas Tax Fund	49,721	15,000	15,000	15,000	15,000
Transfer to Storm Drain Fund	600,000	750,000	400,000	500,000	450,000
Transfer to St. Improvement Fund	502,821	700,000	700,000	700,000	700,000
Transfer to Golf Fund	39,675	35,000	35,000	35,000	35,000
Transfer to Water Fund	2,000,000	3,200,000	3,200,000	1,000,000	500,000
Transfer to Sewer Depreciation	0	0	0	0	200,000
Transfer to Sewer Fund	1,550,000	0	0	0	0
Transfer to Accrued Leave Fund	100,000	0	0	200,000	0
Transfer to Facilities Maintenance	400,000	400,000	400,000	400,000	400,000
Transfer to Parks Acquisition Fund	0	0	0	0	0
Transfer to Other Funds	1,918,512	2,227,290	2,412,290	1,858,290	696,500
<b>Total Interfund Transfers</b>	<b>8,732,452</b>	<b>16,893,110</b>	<b>16,708,110</b>	<b>5,278,290</b>	<b>3,566,500</b>
<b>Debt Service</b>					
Principal Expenditure	778,690	793,630	693,620	908,890	924,500
Lease/Purchase Principal	0	32,000	8,240	25,880	27,710
Water Loan Interest	214,447	206,990	206,980	191,730	176,200
Lease/Purchase Interest	31,000	39,700	3,270	43,650	41,810
SBITA Interest Expense	0	0	0	0	0
P.E.R.S. Unfunded Liability	4,354,894	1,953,330	1,878,330	1,380,000	1,380,000

## All Fund Expenditures By Line Item

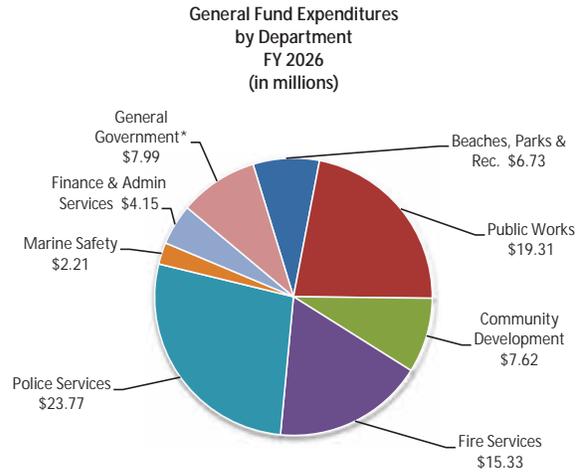
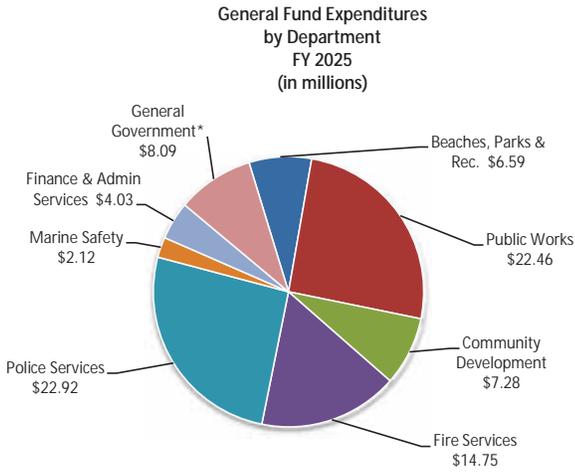
Description	FY 2022-23 Actual	FY 2023-24 Adj Bud	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Fiscal Agent Charges	1,250	1,250	1,250	0	0
<i>Total Debt Service</i>	<i>5,380,281</i>	<i>3,026,900</i>	<i>2,791,690</i>	<i>2,550,150</i>	<i>2,550,220</i>
<b>Total:</b>	<b>\$159,059,524</b>	<b>\$262,121,110</b>	<b>\$251,463,030</b>	<b>\$179,089,880</b>	<b>\$172,241,920</b>



# General Fund Revenues by Category

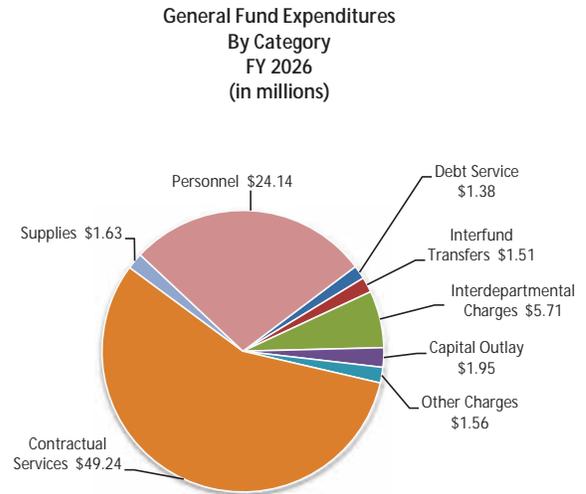
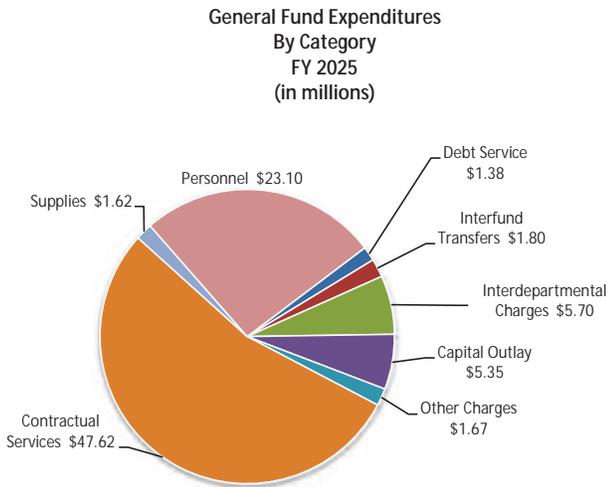


## General Fund Expenditures by Department



\* General Government includes: City Manager, City Council, City Clerk, Economic Development and City General.

## General Fund Expenditures by Category



# General Fund Summary

**Description:** The General Fund is the primary operating fund of the City of San Clemente and is used to account for all financial resources except those required to be accounted for in another fund.

**Funding Source:** Revenues are generated from general taxes, including property and sales taxes, service charges, permits and other fees, investment earnings and other intergovernmental revenues.

**Legal Basis:** Fund resources are comprised of unspendable, restricted, committed, assigned and unassigned fund assets.

**Fund Balance:** Fund balance will decrease to \$17.8 million and \$16.9 million at fiscal year end June 30, 2025 and June 30, 2026, respectively. This amounts includes the General Fund Emergency Reserve.

Expenditures By Category	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	\$18,175,764	\$21,281,600	\$20,136,930	\$23,205,690	\$24,329,020
Supplies	1,333,539	1,520,130	1,507,330	1,623,060	1,626,440
Contractual Services	44,407,635	58,027,960	56,835,350	47,618,570	49,239,320
Other Charges	1,552,046	1,553,850	1,502,300	1,668,860	1,564,530
Capital Outlay	2,481,080	9,526,770	9,396,750	5,348,600	1,950,100
Interdepartmental Charges	5,328,830	5,530,010	5,561,010	5,697,340	5,707,340
Interfund Transfers	2,383,665	1,480,000	1,480,000	1,795,000	1,611,500
Debt Service	4,356,144	1,954,580	1,879,580	1,380,000	1,380,000
<b>Total Expenditures</b>	<b>\$80,018,703</b>	<b>\$100,874,900</b>	<b>\$98,299,250</b>	<b>\$88,337,120</b>	<b>\$87,408,250</b>

Revenue and Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<i>Beginning Balance</i>	<i>\$30,645,288</i>	<i>\$30,717,554</i>	<i>\$30,717,554</i>	<i>\$22,504,994</i>	<i>\$17,843,374</i>
<b>Revenues:</b>					
Taxes	62,024,877	63,773,230	64,061,230	66,642,050	69,110,450
Permits & Fees	1,783,903	1,309,580	1,478,810	1,440,780	1,466,870
Intergovernmental	906,705	1,002,960	1,266,540	733,940	809,430
Service Charges	7,076,045	6,866,940	6,677,900	6,969,630	7,052,680
Fines	521,002	524,300	545,580	587,650	624,600
Interest & Rents	3,100,301	3,341,330	3,575,580	3,621,000	3,671,750
Miscellaneous Income	213,654	83,840	71,360	67,850	69,350
Interfund Revenue	4,464,482	12,429,690	12,409,690	3,612,600	3,612,600
<b>Total Revenues</b>	<b>80,090,969</b>	<b>89,331,870</b>	<b>90,086,690</b>	<b>83,675,500</b>	<b>86,417,730</b>
<b>Expenditures:</b>					
General Government	9,832,674	9,230,120	8,964,020	8,090,150	8,090,750
Finance & Administrative Services	3,267,651	3,789,960	3,760,030	4,031,260	4,152,720
Public Safety	37,121,782	39,185,180	38,561,000	39,786,100	41,312,900
Community Development	6,166,742	7,504,310	6,705,190	7,381,420	7,815,680
Public Works	18,070,412	34,691,040	34,022,240	22,456,190	19,307,710
Beaches, Parks & Recreation	5,559,442	6,474,290	6,286,770	6,592,000	6,728,490
<b>Total Expenditures</b>	<b>80,018,703</b>	<b>100,874,900</b>	<b>98,299,250</b>	<b>88,337,120</b>	<b>87,408,250</b>
<b>Ending Balance</b>	<b>\$30,717,554</b>	<b>\$19,174,524</b>	<b>\$22,504,994</b>	<b>\$17,843,374</b>	<b>\$16,852,854</b>

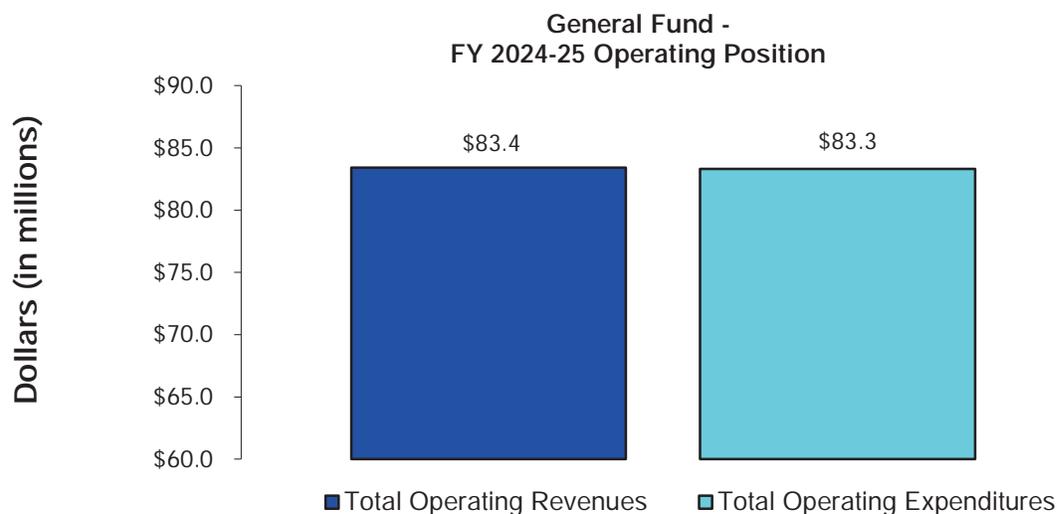
# General Fund Operating Position Summary

## FY 2024-25 SUMMARY

Revenue by Type	Budgeted Revenues	Grants	Transfers	Other	Operating Revenues
Taxes	\$ 66,642,050	\$ -	\$ -	\$ -	\$ 66,642,050
Permits & Fees	1,440,780	-	-	-	1,440,780
Intergovernmental	733,940	(280,000)	-	-	453,940
Service Charges	6,969,630	-	-	-	6,969,630
Fines	587,650	-	-	-	587,650
Interest & Rents	3,621,000	-	-	-	3,621,000
Miscellaneous	67,850	-	-	-	67,850
Interfund Revenue	3,612,600	-	-	-	3,612,600
<b>Total Revenues</b>	<b>\$ 83,675,500</b>	<b>\$ (280,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 83,395,500</b>

Expenditures by Program	Budgeted Expenditures	Non-recurring*	One-Time Transfers*	Capital Projects*	Operating Expenditures
General Government*	\$ 8,090,150	\$ -	\$ (950,000)	\$ -	\$ 7,140,150
Finance & Admin Services	4,031,260	-	-	-	4,031,260
Police Services	22,919,050	-	-	-	22,919,050
Fire Services	14,749,320	-	-	-	14,749,320
Marine Safety	2,117,730	-	-	-	2,117,730
Community Development	7,381,420	(78,600)	-	(200,000)	7,102,820
Public Works	22,456,190	-	-	(3,820,000)	18,636,190
Beaches, Parks & Rec.	6,592,000	-	-	-	6,592,000
<b>Total Expenditures</b>	<b>\$ 88,337,120</b>	<b>\$ (78,600)</b>	<b>\$ (950,000)</b>	<b>\$ (4,020,000)</b>	<b>\$ 83,288,520</b>

<i>FY 2024-25 Operating Position (excluding one-time revenues and costs)</i>	\$106,980
--	-----------



\* Funded by one-time revenues or accumulated General Fund Balance

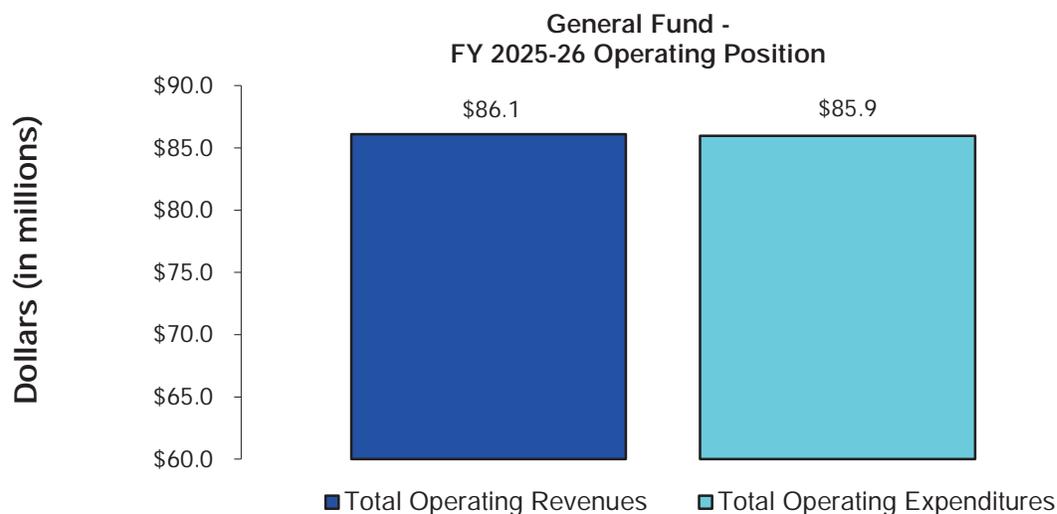
# General Fund Operating Position Summary

## FY 2025-26 SUMMARY

Revenue by Type	Budgeted Revenues	Grants	Transfers	Other	Operating Revenues
Taxes	\$ 69,110,450	\$ -	\$ -	\$ -	\$ 69,110,450
Permits & Fees	1,466,870	-	-	-	1,466,870
Intergovernmental	809,430	(350,000)	-	-	459,430
Service Charges	7,052,680	-	-	-	7,052,680
Fines	624,600	-	-	-	624,600
Interest & Rents	3,671,750	-	-	-	3,671,750
Miscellaneous	69,350	-	-	-	69,350
Interfund Revenue	3,612,600	-	-	-	3,612,600
<b>Total Revenues</b>	<b>\$ 86,417,730</b>	<b>\$ (350,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 86,067,730</b>

Expenditures by Program	Budgeted Expenditures	Non-recurring*	One-Time Transfers*	Capital Projects*	Operating Expenditures
General Government*	\$ 8,090,750	\$ -	\$ (766,500)	\$ (100,000)	\$ 7,224,250
Finance & Admin Services	4,152,720	-	-	-	4,152,720
Police Services	23,773,550	-	-	-	23,773,550
Fire Services	15,330,720	-	-	-	15,330,720
Marine Safety	2,208,630	-	-	-	2,208,630
Community Development	7,815,680	-	-	(350,000)	7,465,680
Public Works	19,307,710	-	-	(250,000)	19,057,710
Beaches, Parks & Rec.	6,728,490	-	-	-	6,728,490
<b>Total Expenditures</b>	<b>\$ 87,408,250</b>	<b>\$ -</b>	<b>\$ (766,500)</b>	<b>\$ (700,000)</b>	<b>\$ 85,941,750</b>

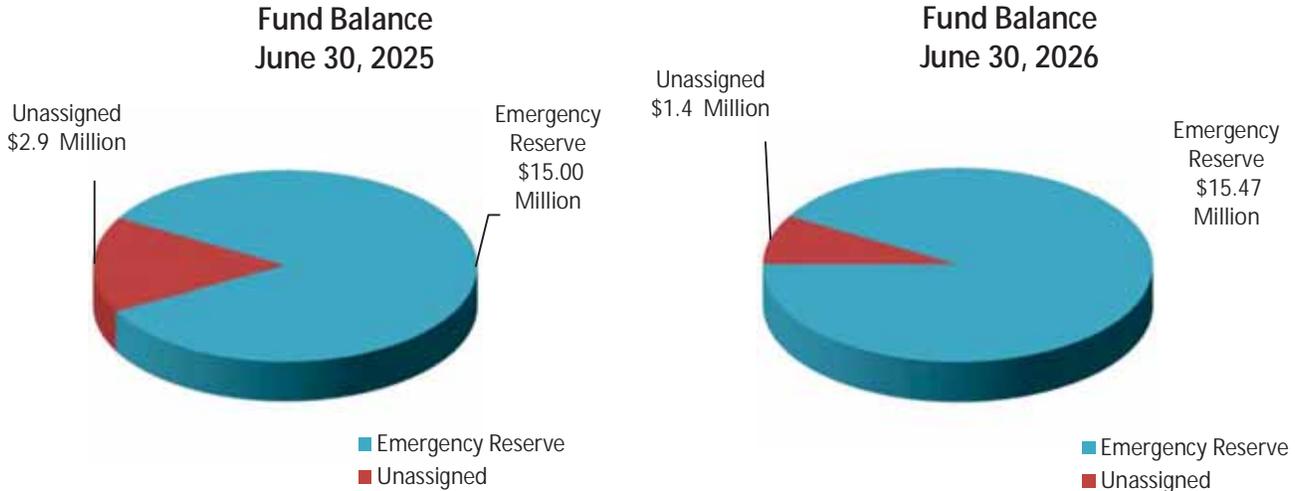
<i>FY 2025-26 Operating Position (excluding one-time revenues and costs)</i>	\$125,980
--	-----------



\* Funded by one-time revenues or accumulated General Fund Balance

# General Fund - Fund Balance

*The General Fund ending balance is \$17.9 million and \$16.9 million at June 30, 2025 and June 30, 2026 respectively, which includes Emergency Reserves.*



<i>Fund Balance</i>	<i>2024 Beginning</i>	<i>Net Change</i>	<i>2025 Ending</i>	<i>Net Change</i>	<i>2026 Ending</i>
<i>Restricted amounts</i>					
Emergency Reserve	\$ 14,309,000	\$ 683,000	\$ 14,992,000	\$ 478,000	\$ 15,470,000
Subtotal	14,309,000	683,000	14,992,000	478,000	15,470,000
<i>Unassigned</i>	8,195,994	(5,344,620)	2,851,374	(1,468,520)	1,382,854
<b>Total Fund Balance</b>	<b>\$ 22,504,994</b>	<b>\$ (4,661,620)</b>	<b>\$ 17,843,374</b>	<b>\$ (990,520)</b>	<b>\$ 16,852,854</b>

Governmental Accounting Standards Board Statement No. 54 defines five fund balance components, which are:

***Nonspendable Fund Balance*** – Fund balance that includes amounts not in a spendable form, such as prepaid items, inventories of supplies, or loans receivable.

***Restricted Fund Balance*** – Fund balance that reflects constraints placed through external sources such as (a) creditors (debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

***Committed Fund Balance*** – Fund balance that includes amounts for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision making authority, and remain binding unless removed in the same manner.

***Assigned Fund Balance*** – Fund balance that includes amounts constrained by the government’s intent to be used for specific purposes, but that are neither restricted nor committed. Such intent needs to be established at either the highest level of decision making, or by an official designated for that purpose.

***Unassigned Fund Balance*** – Fund balance that includes amounts that do not fall into one of the above four categories. The General Fund is the only fund that should report this category of fund balance. These amounts are generally used to fund capital and other one-time costs.

# General Fund Revenue Summary

## by Category

Revenues Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Property Tax	\$41,667,449	\$42,697,000	\$43,185,000	\$45,229,800	\$47,398,200
Transient Occupancy Tax	3,342,858	3,552,000	3,300,000	3,550,000	3,550,000
Sales Tax	12,608,182	13,095,000	13,095,000	13,348,000	13,659,500
Franchise Tax	2,471,832	2,443,000	2,501,000	2,527,000	2,500,000
Property Transfer Tax	631,886	700,000	710,000	715,000	720,000
Assessments & Delinquent Taxes	66,168	63,230	65,230	67,250	67,750
Business License Tax	1,236,502	1,223,000	1,205,000	1,205,000	1,215,000
<b>Total Taxes</b>	<b>62,024,877</b>	<b>63,773,230</b>	<b>64,061,230</b>	<b>66,642,050</b>	<b>69,110,450</b>
Construction Permits	1,598,539	1,147,580	1,323,750	1,275,280	1,301,370
Alarm Permits	68,990	76,000	70,000	70,000	70,000
Miscellaneous Permits	116,374	86,000	85,060	95,500	95,500
<b>Total Permits &amp; Fees</b>	<b>1,783,903</b>	<b>1,309,580</b>	<b>1,478,810</b>	<b>1,440,780</b>	<b>1,466,870</b>
Grants	520,481	778,960	1,011,540	462,940	538,430
Motor Vehicle Tax	65,753	70,000	70,000	70,000	70,000
Other State Subventions	320,471	154,000	185,000	201,000	201,000
<b>Total Intergovernmental</b>	<b>906,705</b>	<b>1,002,960</b>	<b>1,266,540</b>	<b>733,940</b>	<b>809,430</b>
Planning Development Fees	247,566	205,700	196,070	204,200	204,200
Plan Check Fees	900,571	641,500	659,930	672,410	672,410
General Government Fees	7,782	5,900	6,400	6,400	6,400
Traffic Fees	-	1,200	-	1,200	1,200
Weed & Nuisance Abatement	16,382	143,150	134,150	134,150	134,150
Ambulance Service Charges	2,048,280	2,171,000	2,171,000	2,245,150	2,305,700
Marine Safety Fees	237,612	233,000	194,070	245,400	245,400
Public Safety Fees	-	600	600	600	600
Parking Meters & Permits	1,368,502	1,295,000	1,197,000	1,295,000	1,295,000
Inspection Fees	94,429	87,500	60,000	71,000	81,500
Recreation Fees	2,154,921	2,082,390	2,058,680	2,094,120	2,106,120
<b>Total Service Charges</b>	<b>7,076,045</b>	<b>6,866,940</b>	<b>6,677,900</b>	<b>6,969,630</b>	<b>7,052,680</b>
Parking Violations	277,643	283,000	283,080	310,000	330,000
Vehicle Code & Court Fines	213,279	188,800	210,000	225,650	242,500
Other Fines	30,080	52,500	52,500	52,000	52,100
<b>Total Fines</b>	<b>521,002</b>	<b>524,300</b>	<b>545,580</b>	<b>587,650</b>	<b>624,600</b>
Interest	321,756	310,000	542,000	565,000	560,000
Site leases	583,566	640,620	640,620	652,260	670,520
Facility Rental	2,194,979	2,390,710	2,392,960	2,403,740	2,441,230
<b>Total Interest and Rents</b>	<b>3,100,301</b>	<b>3,341,330</b>	<b>3,575,580</b>	<b>3,621,000</b>	<b>3,671,750</b>
Miscellaneous Revenue	213,654	83,840	71,360	67,850	69,350
Transfers	1,571,722	9,565,820	9,545,820	570,000	570,000
General Fund O/H Charges	2,892,760	2,863,870	2,863,870	3,042,600	3,042,600
<b>Total Other Rev. &amp; Financing Sources</b>	<b>4,678,136</b>	<b>12,513,530</b>	<b>12,481,050</b>	<b>3,680,450</b>	<b>3,681,950</b>
<b>Total</b>	<b>\$80,090,969</b>	<b>\$89,331,870</b>	<b>\$90,086,690</b>	<b>\$83,675,500</b>	<b>\$86,417,730</b>

# General Fund Revenue Overview

	FY 2023-24 Adjusted Budget	FY 2024-25 Budget
<b>SUMMARY OF REVENUE CHANGES BY BUDGET YEAR</b>	<b>\$ 89,331,870</b>	<b>\$ 83,675,500</b>
<i>Taxes</i>		
Property tax (excludes property transfer tax)	2,532,800	2,168,400
Transient occupancy tax	(2,000)	-
Sales tax	253,000	311,500
Business License tax	(18,000)	10,000
Franchise tax	84,000	(27,000)
<i>Permits &amp; fees</i>		
Construction permits	127,700	26,090
<i>Intergovernmental revenues</i>		
State grants	(220,020)	75,490
County grants	(49,000)	-
<i>Service Charges</i>		
Ambulance service charges	74,150	60,550
Recreation program fees	11,730	12,000
Inspection fees	(16,500)	10,500
Plan Check fees	30,910	-
Weed & Nuisance Abatement	(9,000)	-
<i>Fines</i>		
Parking Violations	27,000	20,000
Vehicle Code and Court Fines	36,850	16,850
<i>Interest &amp; Rents</i>		
Other city leases, including Negocio building	11,640	18,260
Interest	255,000	(5,000)
Facility Rentals	13,030	37,490
<i>Other Revenues &amp; Transfers</i>		
General Fund overhead charges	178,730	-
Transfer from Disaster Relief Fund & Reserve Fund	(8,985,820)	-
<i>Aggregate Change in Other Categories</i>	7,430	7,100
<b>FISCAL YEAR BUDGETED AMOUNTS</b>	<b>\$ 83,675,500</b>	<b>\$ 86,417,730</b>
	<b>FY 2024-25 Budget</b>	<b>FY 2025-26 Budget</b>

# General Fund Revenues By Line Item

Revenues Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<i>Taxes</i>					
Current Year Secured Taxes	\$31,051,100	\$32,304,000	\$32,788,000	\$34,401,000	\$36,118,000
Current Year Unsecured Taxes	890,330	940,000	920,000	952,000	986,000
Supp. Roll Property Taxes	1,293,930	580,000	580,000	584,000	590,000
ERAF Property Tax	8,414,353	8,897,000	8,895,000	9,298,100	9,718,400
Prior Year Secured & Unsecured	200,106	178,000	190,000	190,000	190,000
Property Tax Admin. Charge	(182,370)	(202,000)	(188,000)	(195,300)	(204,200)
Transient Occupancy Tax	2,420,241	2,500,000	2,300,000	2,500,000	2,500,000
Transient Occupancy Tax Vacation Rental	922,617	1,052,000	1,000,000	1,050,000	1,050,000
General Sales Tax	12,012,615	12,500,000	12,500,000	12,745,000	13,035,000
P.S. Sales Tax Augmentation	595,567	595,000	595,000	603,000	624,500
Lighting Assessments Prior Year	17	0	0	0	0
San Diego Gas & Electric	851,931	800,000	830,000	840,000	840,000
Southern California Gas	208,604	190,000	240,000	230,000	200,000
Cox Communications	848,990	890,000	870,000	890,000	890,000
CR&R	530,795	525,000	530,000	532,000	535,000
Other Franchise Fees	13,123	18,000	15,000	15,000	15,000
Parimutual Taxes	18,389	20,000	16,000	20,000	20,000
Property Transfer Tax	631,886	700,000	710,000	715,000	720,000
Penalty & Interest - Delqnt. Prop. Tax	65,916	63,000	65,000	67,000	67,500
Penalty & Interest - Delqnt. Prop. Assmt.	235	230	230	250	250
Business License Tax	1,144,754	1,123,000	1,100,000	1,100,000	1,110,000
Home Occupation Permits	91,748	100,000	105,000	105,000	105,000
<b>Total Taxes</b>	<b>62,024,877</b>	<b>63,773,230</b>	<b>64,061,230</b>	<b>66,642,050</b>	<b>69,110,450</b>
<i>Permits &amp; Fees</i>					
Building Permits	692,574	550,000	660,150	627,140	649,950
Disability Access/Educ Fee	20,522	8,000	20,500	20,500	20,500
Electrical Permits	528,367	350,000	343,260	336,100	336,400
Mechanical Permits	121,936	65,000	98,490	93,570	96,520
Plumbing Permits	193,299	140,800	167,570	164,190	164,220
Grading Permits	10,036	16,140	16,140	16,140	16,140
STLU Permit Fee	31,805	17,640	17,640	17,640	17,640
Street Encroachment Permits	116,314	85,000	85,000	95,000	95,000
Alarm Permits	68,990	76,000	70,000	70,000	70,000
Miscellaneous Permits	60	1,000	60	500	500
<b>Total Permits &amp; Fees</b>	<b>1,783,903</b>	<b>1,309,580</b>	<b>1,478,810</b>	<b>1,440,780</b>	<b>1,466,870</b>
<i>Intergovernmental</i>					
Mandated Cost Reimbursement	185,974	18,000	50,000	65,000	65,000
S.O.N.G.S. Grant	165,814	173,440	176,760	182,940	188,430
Coastal Conservatory Grant	0	200,000	200,000	0	0
Other State Grant	163,475	356,520	356,520	280,000	350,000
State Planning Grant	0	0	228,300	0	0
Motor Vehicle Tax	65,753	70,000	70,000	70,000	70,000
Homeowners Exempt. Subvention	134,497	136,000	135,000	136,000	136,000
Other County Grants	36,926	49,000	49,960	0	0
Other Governmental Revenues	154,266	0	0	0	0
<b>Total Intergovernmental</b>	<b>906,705</b>	<b>1,002,960</b>	<b>1,266,540</b>	<b>733,940</b>	<b>809,430</b>

# General Fund Revenues By Line Item

Revenues Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<i>Service Charges</i>					
Business License Processing Fee	47,364	45,000	35,000	45,000	45,000
Building Plan Check Fees	667,534	500,000	523,430	520,910	520,910
Planning Plan Check Fees	59,795	70,000	70,000	70,000	70,000
Transportation Permits	1,573	1,200	1,400	1,200	1,200
Improvement Plan Check Fees	52,301	20,000	20,000	30,000	30,000
Landscape Plan Check Fees	1,207	1,500	1,500	1,500	1,500
SFR Plan Check Fee	119,734	50,000	45,000	50,000	50,000
Reproduction of Documents	1,363	1,400	1,400	1,400	1,400
Map Sales	17	30	20	20	20
Bad Check Service Charges	6,419	4,500	5,000	5,000	5,000
Other Planning Service Fees	9,624	8,000	8,000	8,000	8,000
Planning - CC Applications	59,983	5,500	5,500	5,500	5,500
Planning - PC Applications	25,670	77,000	77,000	77,000	77,000
Planning - ZA Applications	10,816	16,000	16,000	16,000	16,000
Planning - Admin Applications	35,240	25,000	25,000	25,000	25,000
Traffic Model Fees	0	700	0	700	700
Traffic Review Fees	0	500	0	500	500
General Plan Update Fee	43,659	18,000	18,000	18,000	18,000
Weed Assessments - Current Year	1,625	12,000	3,000	3,000	3,000
Weed Assessments - Prior Year	2,527	1,000	1,000	1,000	1,000
Nuisance Abatement Reimb.	12,000	130,000	130,000	130,000	130,000
Sign Storage Fee	230	150	150	150	150
Ambulance Service Charges	2,021,370	2,145,000	2,145,000	2,218,250	2,278,800
Ambulance Subscription Fees	26,910	26,000	26,000	26,900	26,900
Special Lifeguard Services	8,584	6,000	7,500	6,500	6,500
Junior Lifeguard Services	189,843	192,700	144,600	207,900	207,900
Special Beach Events Fees	26,735	22,300	21,970	21,000	21,000
Film Permit Fees	12,450	12,000	20,000	10,000	10,000
Visa Letter Service	0	100	100	100	100
Police Duplication Fees	0	250	250	250	250
Other Police Dept. Service Charge	0	250	250	250	250
Parking Meters	1,170,558	1,085,000	1,000,000	1,085,000	1,085,000
Parking Permits	197,944	210,000	197,000	210,000	210,000
Public Works Inspection Fee	0	1,500	0	1,500	1,500
Engineering Plan Review	9,607	6,000	4,500	4,500	4,500
Construction Inspection Fee	83,246	80,000	55,000	65,000	75,000
Engr. & Geotech. Reimbursement	11,183	6,000	5,000	4,500	5,000
Other Engineering Service Fees	4,030	4,000	5,670	4,000	4,000
OHBC Pool Programs & Admin Fees	6,359	8,000	8,000	8,000	8,000
SCAC Pool Programs & Admin Fees	138,780	158,000	138,000	138,000	150,000
Swimming Pool Fees	74,028	42,000	40,000	39,860	39,860
OHBC Contract Building Class Fees	33,406	40,000	36,000	37,170	37,170
SCAC Contract Pool Class Fees	322,327	297,000	297,000	310,000	310,000
Comm. Ctr. Contract Class Fees	226,934	285,000	285,000	285,000	285,000
Offsite Contract Class Fees	56,090	10,700	18,000	21,070	21,070
Recreation Sports Fees	121,079	150,000	150,000	150,000	150,000
SCAC Building Class Fees	162,448	141,000	141,000	150,000	150,000
Park Class Fees	357,969	321,500	321,500	330,000	330,000
Beach Class Fees	484,059	457,160	457,160	465,000	465,000

# General Fund Revenues By Line Item

Revenues Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Street Banner Fees	10,351	13,000	13,000	13,000	13,000
Processing Fee	5,056	3,000	3,000	3,000	3,000
Recreation Special Events	39,050	40,000	35,000	28,000	28,000
Fun on the Run Program Revenue	1,095	1,000	1,000	1,000	1,000
After School Programming	115,873	115,000	115,000	115,000	115,000
<b>Total Service Charges</b>	<b>7,076,045</b>	<b>6,866,940</b>	<b>6,677,900</b>	<b>6,969,630</b>	<b>7,052,680</b>
<b>Fines</b>					
Parking Violations	277,643	283,000	283,080	310,000	330,000
Vehicle Code Fines	210,522	185,000	205,000	220,500	237,170
Court Fines	2,757	3,800	5,000	5,150	5,330
Administration Citation	30,080	50,000	50,000	50,000	50,000
Enforcement Administrative Citation	0	2,500	2,500	2,000	2,100
<b>Total Fines</b>	<b>521,002</b>	<b>524,300</b>	<b>545,580</b>	<b>587,650</b>	<b>624,600</b>
<b>Interest and Rents</b>					
Interest Earnings	408,338	310,000	502,000	565,000	560,000
Unrealized Gain/Loss on Invest.	(133,972)	0	0	0	0
Interest Earnings - Other	47,390	0	40,000	0	0
Communication Site Rental	583,566	640,620	640,620	652,260	670,520
Community Center Rent	49,375	52,320	55,000	57,320	57,320
Library Annex Rentals	5,752	7,000	7,000	7,000	7,000
Pool Rental	153,688	132,000	133,490	132,000	132,000
Senior Center Rentals	5,634	0	8,710	5,000	5,000
Sports Field Rentals	512,161	488,000	488,000	510,000	510,000
Rental of City Property	135,026	47,000	50,000	51,500	52,000
Park Rentals	54,049	40,000	40,000	52,000	52,000
Steed Park Concession	2,582	300,000	300,000	300,000	300,000
OHBC - Concession	306,843	285,000	285,000	300,000	310,000
Pier Restaurant	771,576	825,000	825,000	854,000	879,490
Negocio (1030) Lease	87,747	81,070	67,560	0	0
"T" Street Concession	50,331	45,000	45,000	46,000	47,000
Bait & Tackle Shop	15,719	15,000	15,000	15,600	16,100
Fabricante Rental	27,500	30,000	30,000	30,000	30,000
1100 N. El Camino Real Bldg Lease	43,218	43,320	43,200	43,320	43,320
Other Lease Revenues	(26,222)	0	0	0	0
<b>Total Interest and Rents</b>	<b>3,100,301</b>	<b>3,341,330</b>	<b>3,575,580</b>	<b>3,621,000</b>	<b>3,671,750</b>
<b>Other Revenue &amp; Financing Sources</b>					
Other Donations	0	0	1,870	0	0
Cash Over or Short	22	1,000	200	1,000	1,000
Miscellaneous Income	24,568	400	3,000	4,000	4,500
Settlement (OPIOID) Revenue	22,972	20,000	5,100	0	0
EV Charging Electric Reimbursements	12,765	7,500	12,000	12,000	13,000
Miscellaneous Reimbursement	109,833	9,350	8,000	9,350	9,350
Comm Park Maint Reimb	39,600	45,590	41,190	41,500	41,500
Gain/loss - Disposal Gen. Fixed Assets	3,894	0	0	0	0
Transfer from Misc. Grants Fd.	8,520	10,000	10,000	10,000	10,000
Transfer from 2107 Gas Tax	453,629	520,000	500,000	510,000	510,000
Transfer from Water Fund	25,000	25,000	25,000	25,000	25,000
Transfer from Sewer Fund	25,000	25,000	25,000	25,000	25,000

# General Fund Revenues By Line Item

Revenues Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Transfer from Other Funds	1,059,573	8,985,820	8,985,820	0	0
General Fund O/H Charges	2,892,760	2,863,870	2,863,870	3,042,600	3,042,600
<i>Total Other Rev. &amp; Financing Sources</i>	<i>4,678,136</i>	<i>12,513,530</i>	<i>12,481,050</i>	<i>3,680,450</i>	<i>3,681,950</i>
<b>Total:</b>	<b>\$80,090,969</b>	<b>\$89,331,870</b>	<b>\$90,086,690</b>	<b>\$83,675,500</b>	<b>\$86,417,730</b>

# Revenue Assumptions for Major Revenue Sources

## General Fund Revenue Assumptions

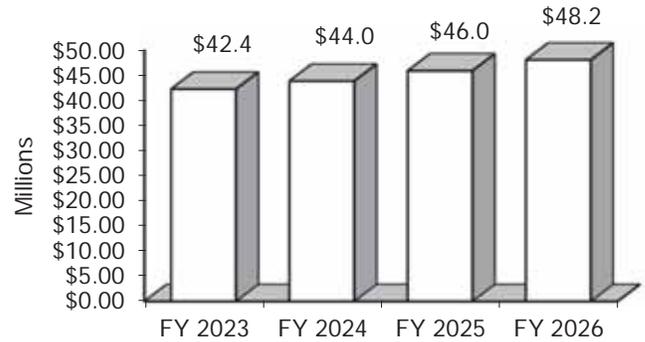
FY 2024-25 and FY 2025-26 revenues are based on a combination of factors including analysis of historical revenue receipts, anticipated changes in the local economic environment, projected City growth through development and anticipated changes in revenue receipts.

A total of \$83.7 million is budgeted in the General Fund for FY 2024-25 fiscal year and \$86.4 million is budgeted for FY 2025-26. For FY 2023-24, revenues are projected to amount to \$90.1 million. Assumptions used by the City to budget FY 2024-25 and FY 2025-26 revenues are explained within this section.

(Note: Charts in this section utilize FY 2022-23 actual revenues, FY 2023-24 projected revenues, FY 2024-25 budget and FY 2025-26 budget.)

## Property Tax

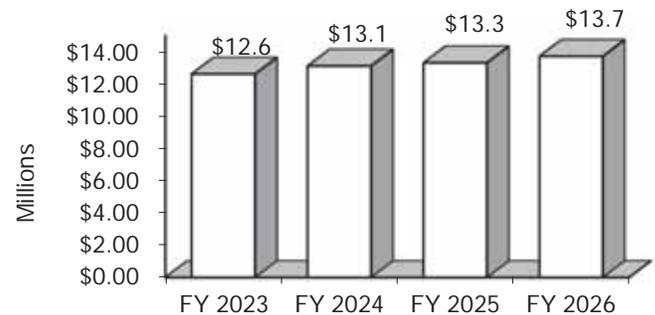
For FY 2024-25, property taxes are anticipated to increase by 6% or \$2.6 million from the adjusted budget and is then projected to increase another 5% to \$48.2 million in FY 2025-26. In FY 2024-25, Secured property and ERAF property taxes both increase by 6.5% and 4.5% respectively, based on the property tax values for FY 2023-24. Property tax values have increased annually by 4%-7% since 2015, this property tax increase is within that range, however the real estate values have started to slow and property turnover has decreased. Future property tax growth may slow based on development and increases to mortgage interest rates.



Property taxes in the table total \$46,012,050 for FY 2024-25 and \$48,185,950 for FY 2025-26 and include property taxes, transfer taxes, assessments and delinquent taxes.

## Sales Tax

Sales taxes, which include general sales taxes and Public Safety Augmentation sales taxes, increase 2% from the adjusted budget and 2% from the FY 2025-26 budget amount. The FY 2024-25 budget amount increased by 6% compared to the FY 2022-23 actual as sales tax receipts increase due mainly to inflation. The top three sales tax categories in the City are consumer goods, restaurant, and fuel industries.



# Revenue Assumptions for Major Revenue Sources

## Transient Occupancy Tax (TOT)

TOT is a 10% "bed" tax that is added to hotel room bills and vacation rentals within City limits. TOT revenue is budgeted at \$3.6 million for both FY 2024-25 and FY 2025-26, which is comparable to the FY 2023-24 adjusted budget amount.

San Clemente is a coastal town, therefore transient occupancy tax revenue is dependent upon weather and tourism conditions for individuals to stay in San Clemente. Lodging in excess of 30 continuous days is exempt under the City's transient occupancy tax.



## Other Taxes

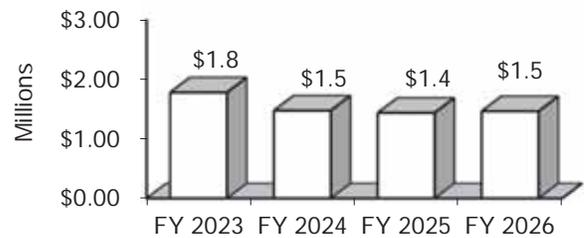
This revenue category includes franchise taxes from the City's utility providers, parimutual taxes, and business license taxes. Franchise taxes are based upon gross sales from the City's providers of electric, gas, cable and trash, are projected to be flat at \$3.7 million. In FY 2024-25, business license taxes are anticipated to decrease from the FY 2023-24 adjusted budget by \$18,000, while Franchise fees are anticipated to increase by \$84,000.



## Permits & Fees

Revenue in the permit & fees category is budgeted to increase by 7% for FY 2024-25 and another 2% for FY 2025-26, as a result of construction levels and the completion of the Marblehead residential area.

Permits revenue includes building related permits. Building and related permits are anticipated to decrease by \$309,070 from FY 2022-23 actual levels as building has shifted to more infill and home improvement related permits.

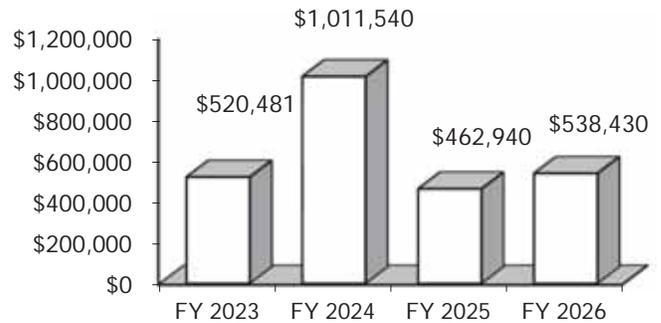


# Revenue Assumptions for Major Revenue Sources

## Intergovernmental – Grants

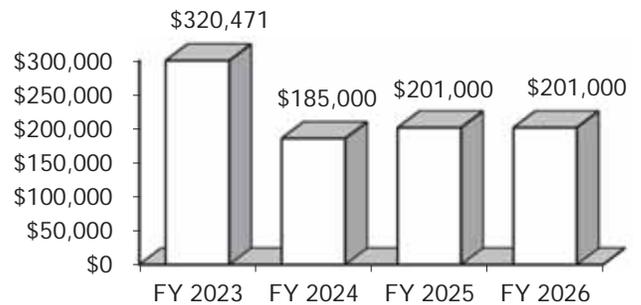
This category consists of Federal, State and County grants. The City receives grant funding for various purposes, including recurring and one-time grants.

A recurring reimbursement grant includes the San Onofre Nuclear Generating Station (SONGS) grant reimbursement for training and emergency response. Costs are reimbursed and \$182,940 and \$188,430 is anticipated from State Office of Emergency Services (OES) in FY 2024-25 and FY 2025-26 respectively. Grants received in FY 2022-23 and budgeted in FY 2023-24 include a State Planning Grant and Local Coastal Plan Grant.



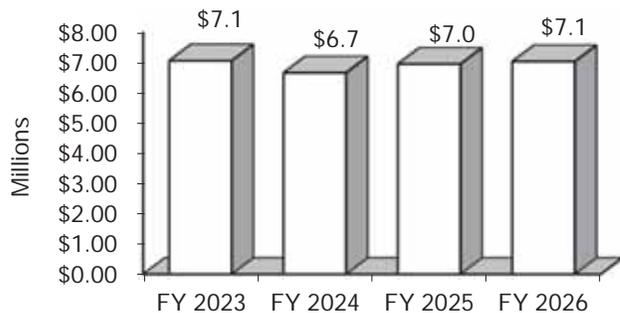
## Intergovernmental - State Subventions

State Subvention revenue includes motor vehicle tax, homeowner’s exemption subventions and state mandated reimbursement program. FY 2024-25 includes \$201,000 for state subventions with motor vehicle fees of \$70,000 due to vehicle prices and homeowner subvention fees of \$136,000. The State mandated cost reimbursement program of \$65,000 is funded through the State budget.



## Service Charges

Service Charges consist of development, public safety and recreation charges for services provided to the community. Revenue increases are budgeted in ambulance service, recreation fees, and plan check fee revenues. Recreation fees increase slightly due to increased activity levels. Ambulance service charges increase based on current rates and activity. Building plan check fees is increasing based on activity.

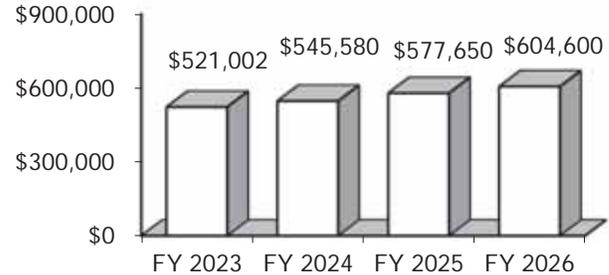


# Revenue Assumptions for Major Revenue Sources

## Fines

The fines revenue category consists of various vehicle, alarm and court fines. The single largest amount is parking violation fines, which represents \$300,000 or 52% of the revenue in this category. Revenue from fines are distributed between the City, County and State.

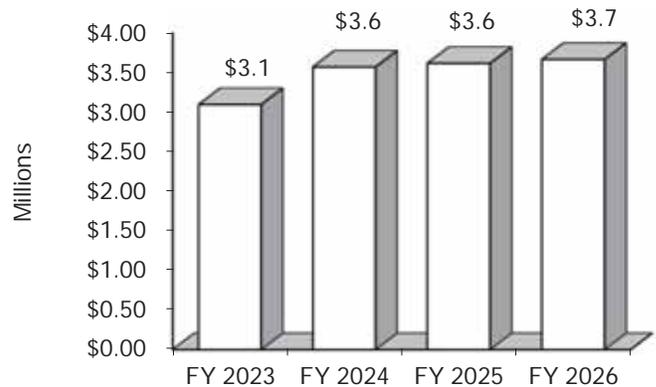
The total fines budget is \$577,650 for FY 2024-25 and \$604,600 for FY 2025-26. This category is budgeted to increase by \$53,000 or 10% from FY 2023-24 adjusted budget due to new parking enforcement.



## Interest and Rents

Interest and Rents consist of investment income, ongoing rental income from City-owned properties, communication antenna sites located throughout the City and community recreation facilities. Investment income is based on an anticipated rate of return and a General Fund average cash balance of \$25 million, will result in \$565,000 for FY 2024-25 and \$560,000 for FY 2025-26, including market value adjustments.

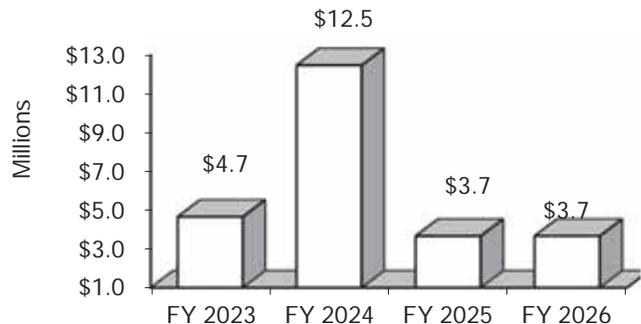
Site leases increase \$11,640 and \$18,260 respectively due to escalation clauses; however, facility rentals are recovering from FY 2022-23 amounts as rental activity levels continue to increase for parks and recreational facilities.



## Other Revenues and Financing Sources

These categories include General Fund overhead charges, interfund transfers and miscellaneous revenue. In total, \$3.7 million is budgeted for FY 2024-25 and FY 2025-26. Overhead charges increase \$178,730 and are calculated annually based on direct and indirect costs for services provided to funds outside of the General Fund. For example, General Fund cashiers process utility transactions. This overhead recovers those costs.

Transfers between funds decrease due to an \$8.6 million transfer from the Reserve Fund for Casa Romantica in FY 2023-24.



# General Fund Expenditure Summary

Expenditures	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
Description	Actual	Adj Budget	Projected	Budget	Budget
Full-Time Salaries	\$9,708,395	\$11,766,320	\$11,004,200	\$13,202,360	\$13,994,460
Part-Time Salaries	1,776,140	2,155,320	2,015,450	2,112,060	2,126,610
Overtime	371,141	307,640	345,890	334,860	337,600
Benefits	6,320,088	7,052,320	6,771,390	7,556,410	7,870,350
<i>Total Personnel</i>	<b>18,175,764</b>	<b>21,281,600</b>	<b>20,136,930</b>	<b>23,205,690</b>	<b>24,329,020</b>
Office Supplies	161,999	177,120	187,720	230,660	222,320
Other Operating Supplies	812,087	974,570	951,980	995,830	996,610
Maintenance Supplies	359,453	368,440	367,630	396,570	407,510
<i>Total Supplies</i>	<b>1,333,539</b>	<b>1,520,130</b>	<b>1,507,330</b>	<b>1,623,060</b>	<b>1,626,440</b>
Administrative	351,459	488,510	470,340	488,940	546,250
Travel and Training	66,853	153,000	136,560	130,650	126,410
Utilities	2,646,530	2,841,070	2,816,140	2,893,370	2,971,470
Maintenance	5,734,178	14,360,600	14,198,030	5,492,980	5,524,220
Internal Services	(898,823)	(954,000)	(944,000)	(1,070,000)	(1,070,000)
Fire Contract Services	10,833,172	11,401,610	11,401,610	11,962,240	12,462,830
Ambulance Program	1,849,975	1,951,150	1,948,500	2,000,960	2,081,770
Police Contract Services	18,178,545	20,678,680	20,310,450	20,891,110	21,720,260
Public Safety	359,806	1,037,480	917,480	473,740	489,300
Legal Services	1,238,505	1,130,620	962,070	974,600	990,600
Rental	73,531	78,070	73,870	74,010	75,010
Animal Control	1,015,600	994,580	994,580	966,630	1,011,290
Other Contractual Services	2,958,304	3,866,590	3,549,720	2,339,340	2,309,910
<i>Total Contractual Services</i>	<b>44,407,635</b>	<b>58,027,960</b>	<b>56,835,350</b>	<b>47,618,570</b>	<b>49,239,320</b>
Miscellaneous Charges	208,355	186,540	172,300	247,790	147,910
Promotional Charges	142,217	206,490	203,540	186,820	182,370
Recreation Charges	1,181,363	1,112,310	1,094,460	1,187,250	1,187,250
Social Service Charges	20,111	32,010	32,000	32,000	32,000
Contingency Reserve	0	16,500	0	15,000	15,000
<i>Total Other Charges</i>	<b>1,552,046</b>	<b>1,553,850</b>	<b>1,502,300</b>	<b>1,668,860</b>	<b>1,564,530</b>
Improvements Other Than Bldg.	1,076,542	4,375,340	4,396,620	2,300,000	0
Machinery and Equipment	35,295	23,300	37,260	78,600	100
Major Maintenance	483,511	3,158,070	2,992,810	1,470,000	650,000
Sidewalk Repair & Improvements	21,656	1,121,200	1,121,200	150,000	150,000
Major Street Maintenance	656,818	550,000	550,000	550,000	550,000
Slurry Seal	206,114	250,000	250,000	250,000	250,000
Capital Study	1,144	48,860	48,860	550,000	350,000
<i>Total Capital Outlay</i>	<b>2,481,080</b>	<b>9,526,770</b>	<b>9,396,750</b>	<b>5,348,600</b>	<b>1,950,100</b>
Interdepartmental Charges	5,328,830	5,561,010	5,561,010	5,728,340	5,738,340
Charges to Other Funds	0	(31,000)	0	(31,000)	(31,000)
<i>Total Interdepartmental Charges</i>	<b>5,328,830</b>	<b>5,530,010</b>	<b>5,561,010</b>	<b>5,697,340</b>	<b>5,707,340</b>
Total Interfund Transfers	2,383,665	1,480,000	1,480,000	1,795,000	1,611,500
Total Debt Service	4,356,144	1,954,580	1,879,580	1,380,000	1,380,000
<b>Total:</b>	<b>\$80,018,703</b>	<b>\$100,874,900</b>	<b>\$98,299,250</b>	<b>\$88,337,120</b>	<b>\$87,408,250</b>

# General Fund Expenditure Overview

	FY 2023-24 Adjusted Budget	FY 2024-25 Budget
	\$100,874,900	\$88,337,120
<i>Salary and Benefit Changes</i>		
Salaries, including part time and overtime	\$1,420,000	\$809,390
Benefits, including medical and retirement costs	504,090	313,940
<i>Operational Increases</i>		
Police contract services	212,430	829,150
Fire contract and ambulance program	560,630	500,590
Utilities	52,300	78,100
Operating supplies	21,260	780
Recreation Class Instructors	66,290	-
<i>Operational Decreases</i>		
Other contractual services	(1,527,250)	(29,430)
Maintenance	(8,867,620)	31,240
Legal services	(156,020)	16,000
Animal Control	(27,950)	44,660
<i>Capital Outlay/Studies</i>		
Avenida Victoria Sidewalk	(671,200)	-
Casa Romantica Improvements	(500,000)	-
Sand Replenishment	(1,166,750)	-
Montalvo & Riviera Beach Trail Bridges	(771,570)	-
Pedestrian Audible Warning System	-	(2,000,000)
Urban Forest Management Plan	-	(350,000)
Other capital and major maintenance projects	(1,068,650)	(1,048,500)
<i>Transfers and Debt Service Changes</i>		
Transfer to other funds	115,000	16,500
Unfunded PERS Liability	(573,330)	-
<i>Interdepartmental Charges</i>		
General Liability Insurance charges	(101,550)	-
Fleet charges	121,860	-
Capital Equipment Replacement Charges	(24,000)	-
Information Technology Charges	171,270	-
<i>Aggregate Change in Other Categories</i>		
	(327,020)	(141,290)
	<b>\$88,337,120</b>	<b>\$87,408,250</b>
	FY 2024-25 Budget (-12% change)	FY 2025-26 Budget (-1% change)

# General Fund Expenditures By Line Item

Expenditures Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<i>Personnel</i>					
Salaries, Regular Full Time	\$9,708,395	\$11,766,320	\$11,004,200	\$13,202,360	\$13,994,460
Salaries, Regular Part Time	228,257	162,830	91,510	84,920	87,780
Salaries, Hourly Part Time	1,547,883	1,992,490	1,923,940	2,027,140	2,038,830
Premium Overtime, Regular	337,881	283,980	315,930	297,500	297,650
Premium Overtime, Part-Time	33,260	23,660	29,960	37,360	39,950
Accrued Leave Payoff	183,059	221,310	216,440	247,230	253,220
Disability Compensation	3,005	0	0	0	0
Assignment Pay	45,837	43,570	49,670	45,570	45,570
Auto Allowance	16,350	19,800	20,500	35,400	35,400
Phone Allowance	2,160	1,950	1,950	16,100	16,100
Educational Reimbursement	0	0	2,300	9,680	10,050
Bilingual Pay	2,637	3,660	4,630	4,700	4,700
FICA	625,443	720,000	696,820	802,990	842,850
Medicare	175,770	194,920	189,620	212,660	225,110
State Disability Insurance	99,012	105,880	111,580	144,990	153,680
A. D. & D. Insurance	1,859	2,290	2,240	2,500	2,550
Long Term Disability Insurance	27,829	38,600	36,340	42,630	43,120
State Unemployment Insurance	25,944	30,910	28,380	33,340	35,110
Workers' Compensation Insurance	256,159	272,930	275,600	301,730	319,130
Life Insurance	21,717	33,270	30,570	34,720	33,110
Medical Insurance	1,816,417	2,141,400	1,913,450	2,185,380	2,255,890
P.E.R.S. Retirement Premium	186,747	146,120	146,670	185,170	218,800
San Clemente Retirement Premium	876,240	1,121,880	1,094,870	1,222,530	1,300,450
Retirement Premium (LEGACY)	1,068,450	1,080,270	1,080,270	1,071,450	1,071,450
Retirement Premium (UAL)	788,810	753,590	753,590	828,650	872,570
Deferred Compensation	34,677	50,000	51,500	55,770	58,270
Deferred Compensation, Part Time	61,966	69,970	64,400	73,220	73,220
<b>Total Personnel</b>	<b>18,175,764</b>	<b>21,281,600</b>	<b>20,136,930</b>	<b>23,205,690</b>	<b>24,329,020</b>
<i>Supplies</i>					
Office Supplies	91,593	91,040	88,490	77,900	79,000
Postage	70,406	83,580	96,730	150,260	140,820
Data Processing Supplies	0	2,500	2,500	2,500	2,500
Horticultural Supplies	23,311	28,860	29,100	31,750	32,290
Leadership Supplies	1,048	4,000	2,000	1,250	1,250
Medical Supplies	10,733	13,650	13,770	14,120	14,370
Chemical Supplies	104,038	72,300	76,300	76,830	76,830
Janitorial Supplies	43,451	53,790	53,790	58,880	60,670
Photographic Supplies	151	2,350	2,350	3,150	3,150
Protective Supplies	681	1,700	1,700	1,870	1,890
Gasoline	0	0	290	0	0
Educational Material	0	300	300	300	300
Books, Codes and Supplement	12,443	6,350	7,920	6,580	15,750
Office Furniture and Equipment	31,932	50,680	39,850	35,530	36,000
Small Tools and Equipment	40,261	45,800	44,680	47,410	48,620
Clothing and Uniforms	34,971	47,730	46,510	57,100	57,600
Service Awards	3,718	4,400	3,400	4,440	4,440
Operating Supplies	588,868	633,950	610,190	644,780	634,630

# General Fund Expenditures By Line Item

Expenditures Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Concession Supplies	874	110,000	120,000	120,000	120,000
Street Signs	48,908	50,040	50,040	55,040	60,540
Street Materials	24,358	46,000	46,000	46,000	46,000
Maintenance Supplies	201,794	171,110	171,420	187,370	189,790
<b><i>Total Supplies</i></b>	<b>1,333,539</b>	<b>1,520,130</b>	<b>1,507,330</b>	<b>1,623,060</b>	<b>1,626,440</b>
<b><i>Contractual Services</i></b>					
Advertising	19,701	20,340	20,540	21,540	21,540
Legal Notices	27,086	39,300	34,300	37,250	37,250
Printing and Binding	18,198	41,040	32,310	32,290	33,020
Travel and Training	60,423	141,960	125,720	115,980	112,050
Required Licensing Certification	4,988	7,010	6,290	9,840	9,840
Mileage	1,442	4,030	4,550	4,830	4,520
Code Updating Service	7,755	49,500	49,500	13,000	13,000
Property Insurance	278,719	338,330	333,690	384,860	441,440
OCFA Contractual Facilities Maint	41,647	54,850	54,000	50,000	50,000
Data Lines	1,340	8,100	8,000	8,100	8,100
Telephone	4,139	6,100	5,100	5,100	5,100
Natural Gas	275,015	258,840	235,030	243,610	252,510
Electricity	1,585,054	1,552,720	1,594,870	1,627,130	1,664,140
Caltrans Electricity	11,088	10,610	10,610	10,930	11,260
404 Bahia Electricity	53	520	520	520	520
Water	728,194	949,330	908,010	947,980	979,840
Maintenance of Buildings	403,607	406,440	410,940	409,220	409,410
Maintenance of Restrooms	188,522	184,200	177,600	183,640	189,880
Maintenance of Improvements	5,156	10,000	540	0	0
Maintenance of Beaches	267,489	306,630	306,630	306,630	306,630
Maintenance of Landscaping	2,380,300	2,507,740	2,505,870	2,513,370	2,505,870
Maintenance of Trees	403,905	395,000	365,000	486,630	486,630
Beach Cleaning	25,960	30,000	31,000	16,000	16,000
Maintenance of Office Equipment	1,061	6,130	4,700	5,730	5,730
Maintenance of Auto Equipment	6,673	8,450	8,450	8,450	8,450
Maintenance of Operating Equipment	48,461	163,950	152,250	84,310	96,500
Maintenance of Computer Hardware	0	2,000	0	1,000	1,000
Maintenance of Computer Software	365,938	217,750	201,200	166,000	150,600
Maintenance of Radio Equipment	62,600	68,830	68,830	76,640	82,500
Maintenance of Other Facilities	1,130,549	9,508,890	9,418,830	705,140	726,850
Graffiti Removal	104,448	90,700	91,700	91,700	91,700
Graffiti Administration	36,000	36,000	36,000	36,000	36,000
Contracted Custodial Service	281,928	287,890	288,490	302,520	310,470
Center Striping/Markings	21,581	130,000	130,000	100,000	100,000
Engineering Services	(898,823)	(954,000)	(944,000)	(1,070,000)	(1,070,000)
SFR Plan Check	96,908	60,000	40,000	60,000	60,000
Clerical Services	27,735	38,860	42,360	46,000	46,000
Accounting and Auditing	38,830	70,790	50,700	51,700	51,700
Bank Merchant Fees	280,688	309,800	272,850	298,980	300,000
Brokers Commissions	0	2,600	2,700	0	0
Fire Contract Services	10,673,280	11,229,970	11,229,970	11,785,450	12,280,740
OCFA Vehicle Replacement	159,892	171,640	171,640	176,790	182,090

# General Fund Expenditures By Line Item

Expenditures Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Ambulance Program	1,849,975	1,951,150	1,948,500	2,000,960	2,081,770
Crossing Guards	255,400	325,630	305,630	346,890	357,450
Police Contract Services	18,178,545	20,678,680	20,310,450	20,891,110	21,720,260
Parking Citation Processing	102,856	110,300	110,300	125,300	130,300
Citizen Academy - Police	1,550	1,550	1,550	1,550	1,550
Legal Services - Retainer	479,591	405,000	370,000	388,000	400,000
Legal - Contingency	96,725	130,000	120,000	110,000	110,000
Other Legal Services	662,189	595,620	472,070	476,600	480,600
Medical Examinations	30,153	20,900	25,750	26,900	26,900
Investigative Services	12,914	50,520	105,500	21,000	21,000
Security Services	0	600,000	500,000	0	0
Professional Services	730,296	623,500	566,900	618,630	575,460
Professional Studies	52,758	100,210	97,480	0	0
Rental of Land	56,201	58,200	53,200	53,740	54,300
Rental of Equipment	13,347	13,500	14,300	13,900	14,340
Rental of Uniforms	3,983	6,370	6,370	6,370	6,370
Animal Control and Shelter	972,020	949,130	949,130	921,780	966,440
Landscape Rodent Control	43,580	45,450	45,450	44,850	44,850
Contractual Services	1,600,857	2,414,790	2,228,530	1,095,790	1,104,990
Temporary Services	13,459	0	0	0	0
Sidewalk Pressure Wash	73,706	94,620	96,950	100,340	103,860
Inspection Services	0	80,000	20,000	20,000	20,000
<b>Total Contractual Services</b>	<b>44,407,635</b>	<b>58,027,960</b>	<b>56,835,350</b>	<b>47,618,570</b>	<b>49,239,320</b>
 <i>Other Charges</i>					
Court Costs	0	80	0	80	80
Wellness Program	5,460	12,500	12,500	9,000	9,000
Dues and Subscriptions	75,600	95,210	94,480	94,100	94,900
Property Taxes	6,573	12,200	5,840	6,100	6,400
Other Taxes	15,109	9,000	12,000	12,000	12,000
Licenses and Permits	7,573	7,800	7,800	13,830	13,830
Boards & Commissions Expense	331	4,000	4,000	1,700	500
Special Meetings and Events	65,002	100,240	96,560	94,220	89,770
Fourth of July Celebration	31,548	68,450	68,450	54,800	54,800
City General Special Events	7,584	0	2,530	0	0
Election Expenses	87,872	35,000	25,000	100,000	0
Recreation Special Event Expenses	95,780	100,350	87,500	109,000	109,000
Recreation Contract Class Instructors	1,085,583	1,011,960	1,006,960	1,078,250	1,078,250
Community Relations Expense	2,350	1,800	0	1,800	1,800
Volunteer Program Expenses	3,479	4,160	4,160	4,160	4,160
Crime Prevention	1,500	1,500	1,500	1,500	1,500
Character Counts	0	500	500	500	500
Parent Project	0	250	250	250	250
Trauma Intervention Program	8,085	8,100	8,090	8,090	8,090
Downtown Business Assoc Subsidy	34,009	34,000	34,000	34,000	34,000
Tourist & Conv. Bureau Subsidy	1,724	2,000	2,000	2,000	2,000
Marine Unit Support	7,047	17,500	17,500	17,500	17,500
Refund of Prior Year Revenues	109	1,000	1,000	1,000	1,000
Other Operating Expense	9,728	9,750	9,680	9,980	10,200

# General Fund Expenditures By Line Item

Expenditures Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Contingency Reserve	0	16,500	0	15,000	15,000
<i>Total Other Charges</i>	<i>1,552,046</i>	<i>1,553,850</i>	<i>1,502,300</i>	<i>1,668,860</i>	<i>1,564,530</i>
<i>Capital Outlay</i>					
Improvements Other Than Bldg.	1,063,042	4,375,340	4,364,620	2,300,000	0
Tenant Improvements	13,500	0	32,000	0	0
General Machinery and Equipment	23,244	23,300	37,220	0	0
Automotive Equipment	12,051	0	40	78,600	100
Major Maintenance/Repairs	483,511	3,158,070	2,992,810	1,470,000	650,000
Sidewalk Repairs	21,656	1,121,200	1,121,200	150,000	150,000
Major Street Maintenance	656,818	550,000	550,000	550,000	550,000
Slurry Seal	206,114	250,000	250,000	250,000	250,000
Capital Study	0	0	0	350,000	0
One-time Studies/Costs	1,144	48,860	48,860	200,000	350,000
<i>Total Capital Outlay</i>	<i>2,481,080</i>	<i>9,526,770</i>	<i>9,396,750</i>	<i>5,348,600</i>	<i>1,950,100</i>
<i>Interdepartmental Charges</i>					
Insurance Charges	1,894,860	1,870,050	1,870,050	1,768,500	1,768,500
Postage Charges	77,370	81,990	81,990	76,020	76,020
Duplicating Charges	53,090	47,670	47,670	59,820	59,820
EDMS Charges	48,770	40,920	40,920	30,250	30,250
Information Technology Charges	1,441,920	1,564,330	1,564,330	1,735,600	1,735,600
Communications Charges	119,900	122,120	122,120	116,360	116,360
Fleet Rental Charges	940,950	1,023,990	1,023,990	1,145,850	1,145,850
Capital Equipment Replacement	223,080	253,100	253,100	229,100	229,100
Park Asset Replacement Charge	180,000	210,000	210,000	220,000	230,000
Facilities Maintenance Replacement	348,890	346,840	346,840	346,840	346,840
Charges to Water Fund	0	(10,000)	0	(10,000)	(10,000)
Charges to Sewer Fund	0	(10,000)	0	(10,000)	(10,000)
Charges to Storm Drain	0	(7,500)	0	(7,500)	(7,500)
Charges to Clean Ocean	0	(3,500)	0	(3,500)	(3,500)
<i>Total Interdepartmental Charges</i>	<i>5,328,830</i>	<i>5,530,010</i>	<i>5,561,010</i>	<i>5,697,340</i>	<i>5,707,340</i>
<i>Interfund Transfers</i>					
Transfer to 2106 Gas Tax Fund	14,590	15,000	15,000	15,000	15,000
Transfer To Accrued Leave Fund	100,000	0	0	200,000	0
Transfer to St. Improvement Fund	500,000	500,000	500,000	500,000	500,000
Transfer to Facilities Maintenance	400,000	400,000	400,000	400,000	400,000
Transfer to Other Funds	1,369,075	565,000	565,000	680,000	696,500
<i>Total Interfund Transfers</i>	<i>2,383,665</i>	<i>1,480,000</i>	<i>1,480,000</i>	<i>1,795,000</i>	<i>1,611,500</i>
<i>Debt Service</i>					
Unfunded PERS Liability	4,354,894	1,953,330	1,878,330	1,380,000	1,380,000
Fiscal Agent Charges	1,250	1,250	1,250	0	0
<i>Total Debt Service</i>	<i>4,356,144</i>	<i>1,954,580</i>	<i>1,879,580</i>	<i>1,380,000</i>	<i>1,380,000</i>
<b>Total:</b>	<b>\$80,018,703</b>	<b>\$100,874,900</b>	<b>\$98,299,250</b>	<b>\$88,337,120</b>	<b>\$87,408,250</b>

# General Fund Summary by Department

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>City Council/City Manager /Economic Dev</b>					
City Council	75,143	105,640	88,920	135,430	135,730
Cable Programming	22,488	28,850	20,870	33,850	33,850
City Manager	681,878	1,028,670	933,140	1,032,060	1,096,470
Economic Development	218,917	152,130	168,820	136,230	136,230
<b>Total City Council/City Manager/Economic Dev</b>	<b>\$998,426</b>	<b>\$1,315,290</b>	<b>\$1,211,750</b>	<b>\$1,337,570</b>	<b>\$1,402,280</b>
<b>City General</b>					
Social Services	15,132	25,600	17,500	17,500	17,500
City General	7,852,596	6,808,490	6,752,210	5,818,500	5,820,540
<b>Total City General</b>	<b>\$7,867,728</b>	<b>\$6,834,090</b>	<b>\$6,769,710</b>	<b>\$5,836,000</b>	<b>\$5,838,040</b>
<b>City Clerk</b>					
Council Related Services	874,751	962,030	873,850	791,530	826,180
Elections	91,769	118,710	108,710	125,050	24,250
<b>Total City Clerk</b>	<b>\$966,520</b>	<b>\$1,080,740</b>	<b>\$982,560</b>	<b>\$916,580</b>	<b>\$850,430</b>
<b>Finance &amp; Administrative Services (F&amp;AS)</b>					
Financial Services	1,235,992	1,262,640	1,245,520	1,332,140	1,379,040
Utility Billing & Cashiering	748,708	913,040	881,280	1,012,830	1,032,150
Business Licensing	167,273	260,990	252,840	162,660	166,730
Purchasing	140,712	147,260	148,540	159,270	164,770
Human Resources Administration	739,898	693,910	686,520	752,820	780,470
Labor Relations	0	57,370	112,550	27,850	27,850
Employee Training	7,110	11,750	8,380	19,100	9,300
Finance & Admin. Services Administration	154,875	363,650	343,810	461,210	489,030
Cash Management/Treasury	73,083	79,350	80,590	103,380	103,380
<b>Total Finance &amp; Administrative Services</b>	<b>\$3,267,651</b>	<b>\$3,789,960</b>	<b>\$3,760,030</b>	<b>\$4,031,260</b>	<b>\$4,152,720</b>
<b>Police Services</b>					
Police Contract Services	20,975,674	22,952,640	22,424,830	22,864,860	23,719,360
Local Police Services	34,715	43,050	41,550	40,090	40,090
RSVP Support Services	20,505	14,000	14,040	14,100	14,100
<b>Total Police Services</b>	<b>\$21,030,894</b>	<b>\$23,009,690</b>	<b>\$22,480,420</b>	<b>\$22,919,050</b>	<b>\$23,773,550</b>
<b>Fire Services</b>					
Fire Contract Services	12,357,302	11,792,480	11,758,630	12,620,360	13,120,950
Ambulance Services	1,849,975	2,079,150	2,076,500	2,128,960	2,209,770
<b>Total Fire Services</b>	<b>\$14,207,277</b>	<b>\$13,871,630</b>	<b>\$13,835,130</b>	<b>\$14,749,320</b>	<b>\$15,330,720</b>
<b>Community Development</b>					
Building Administration	1,349,821	1,575,290	1,401,980	1,443,720	1,527,510
Building Inspection	492,499	592,650	421,870	587,890	620,970
Long Range Planning	727,613	1,077,190	1,048,140	0	0
Current Planning	866,324	958,180	800,810	1,611,160	1,673,820
Commission, Boards & Committee Support	29,844	54,080	46,870	37,730	37,730
Planning Administration	456,942	498,750	448,420	501,360	511,060
Community Development Administration	956,875	793,660	707,850	966,390	1,132,300
Code Compliance	901,170	1,358,020	1,249,640	1,382,010	1,397,400
Weed Abatement	166,707	160,000	160,000	160,000	160,000
Park Ranger	218,947	436,490	419,610	691,160	754,890
<b>Total Community Development</b>	<b>\$6,166,742</b>	<b>\$7,504,310</b>	<b>\$6,705,190</b>	<b>\$7,381,420</b>	<b>\$7,815,680</b>

# General Fund Summary by Department

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Public Works</b>					
Development Engineering	714,596	699,610	624,800	658,450	678,380
Engineering Inspection	390,529	392,040	395,560	420,320	431,880
Traffic	509,567	563,000	563,730	598,620	617,310
Design & General Engineering	(25,101)	(12,550)	3,930	149,430	161,340
Streets Engineering	560,638	688,650	703,160	758,610	788,070
Major Street Maintenance	892,582	1,934,670	1,934,670	963,470	963,470
Public Works Administration	1,114,699	9,671,160	9,518,450	879,240	915,100
Emergency Planning	181,124	201,240	161,290	238,000	244,060
Traffic Signals	1,254,700	1,218,850	1,200,230	1,216,970	1,246,480
Traffic Maintenance	308,705	472,050	561,270	483,250	506,620
Maintenance Services Administration	825,141	915,040	887,320	962,420	993,310
Street Maintenance and Repair	636,183	700,380	600,730	848,480	876,620
Senior Citizen Facility	80,565	87,780	86,720	84,470	85,850
Parking Maintenance	207,528	196,790	196,790	213,010	215,250
Facilities Maintenance	2,311,193	3,183,730	3,050,050	4,999,370	2,574,780
Street Lighting	575,754	526,640	529,640	554,040	565,790
Trail Maintenance	287,300	280,110	280,110	286,020	291,790
Street Median & Trees	424,769	417,880	387,880	861,800	514,310
Streetscapes	738,212	1,104,620	1,056,950	858,760	884,010
Park Maintenance	3,752,345	5,486,570	5,402,410	4,086,010	4,043,900
Beach Maintenance	1,699,715	5,328,360	5,247,500	1,686,460	1,046,430
Parks & Beach Maint. Admin.	629,668	634,420	629,050	648,990	662,960
<b>Total Public Works</b>	<b>\$18,070,412</b>	<b>\$34,691,040</b>	<b>\$34,022,240</b>	<b>\$22,456,190</b>	<b>\$19,307,710</b>
<b>Marine Safety</b>					
Operations & Rescue	1,768,927	2,143,600	2,113,410	1,979,970	2,065,780
Prevention & Education	114,684	160,260	132,040	137,760	142,850
<b>Total Marine Safety</b>	<b>\$1,883,611</b>	<b>\$2,303,860</b>	<b>\$2,245,450</b>	<b>\$2,117,730</b>	<b>\$2,208,630</b>
<b>Beaches, Parks &amp; Recreation (BP&amp;R)</b>					
Ole Hanson Beach Club (OHBC)	214,887	235,170	235,550	247,310	253,200
Community Center	511,282	605,350	616,250	602,440	612,870
Community Services	1,275,675	1,264,640	1,310,430	1,388,010	1,408,550
Aquatics	1,280,575	1,355,680	1,311,440	1,437,120	1,469,590
VH Sports Field/SC Aquatics Facility	885,281	1,020,980	992,870	1,032,110	1,048,090
Steed Park Operations	297,476	667,590	631,940	630,220	644,910
Recreation Program/Events	499,833	720,370	662,670	790,410	807,070
Beaches, Parks & Recreation Administration	594,433	604,510	525,620	464,380	484,210
<b>Total Beaches, Parks &amp; Recreation</b>	<b>\$5,559,442</b>	<b>\$6,474,290</b>	<b>\$6,286,770</b>	<b>\$6,592,000</b>	<b>\$6,728,490</b>
<b>Total:</b>	<b>\$80,018,703</b>	<b>\$100,874,900</b>	<b>\$98,299,250</b>	<b>\$88,337,120</b>	<b>\$87,408,250</b>

# General Government

## Department Overview:

General Government consists of City Council, City Manager, City Clerk, and Economic Development. Responsibilities include development of strategic goals and policies, management of City operations, management of City records, administration of City elections and legal compliance with all municipal and State regulations, and development and expansion of the City's tax base. Also included are programs not directly assigned to a specific division, such as City administration, animal control and civic services.



 Shading indicates contracted services

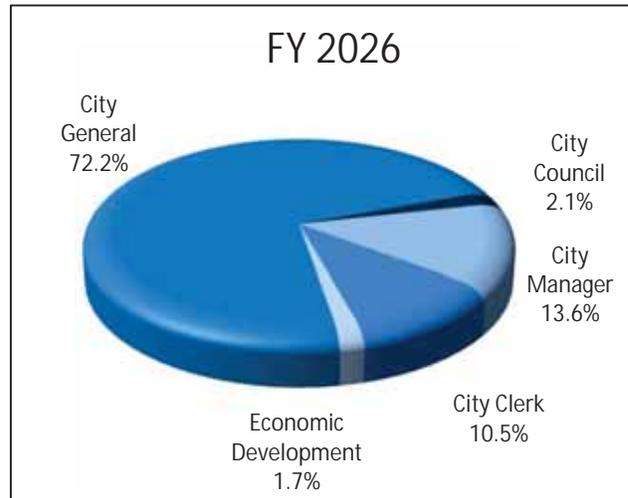
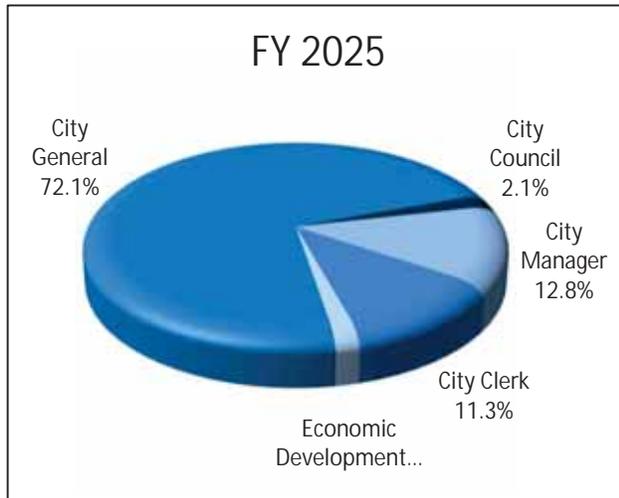
# General Government Department Summary

Department Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
City Council	97,631	134,490	109,790	169,280	169,580
City Manager	681,878	1,028,670	933,140	1,032,060	1,096,470
City General	7,867,728	6,834,090	6,769,710	5,836,000	5,838,040
City Clerk	966,520	1,080,740	982,560	916,580	850,430
Economic Development	218,917	152,130	168,820	136,230	136,230
<b>Total General Government Budget</b>	<b>\$9,832,674</b>	<b>\$9,230,120</b>	<b>\$8,964,020</b>	<b>\$8,090,150</b>	<b>\$8,090,750</b>

Category Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	1,332,551	1,431,420	1,333,950	1,669,570	1,768,970
Supplies	53,689	45,620	38,110	27,300	28,300
Contractual Services	2,708,143	2,823,230	2,684,550	2,381,250	2,468,650
Other Charges	253,616	245,740	209,160	300,490	196,790
Interdepartmental Charges	1,993,070	2,001,920	2,001,920	1,916,540	1,916,540
<b>Total Program Budget</b>	<b>6,341,069</b>	<b>6,547,930</b>	<b>6,267,690</b>	<b>6,295,150</b>	<b>6,379,250</b>
Transfers and Debt	3,383,665	2,663,330	2,663,330	1,795,000	1,611,500
Capital/One-time Studies	107,940	18,860	33,000	0	100,000
<b>Total General Government Budget</b>	<b>\$9,832,674</b>	<b>\$9,230,120</b>	<b>\$8,964,020</b>	<b>\$8,090,150</b>	<b>\$8,090,750</b>

Personnel Summary	7.00	7.50	8.00	8.00	8.00
-------------------	------	------	------	------	------

## City General Summary



# General Government Department Summary

Expenditures	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
Description	Actual	Adj Budget	Projected	Budget	Budget
Full-Time Salaries	\$745,042	\$867,820	\$820,570	\$1,040,240	\$1,116,340
Part-Time Salaries	121,303	50,340	43,690	54,540	54,840
Overtime	7,905	8,700	8,000	10,700	10,700
Benefits	458,301	504,560	461,690	564,090	587,090
<b>Total Personnel</b>	<b>1,332,551</b>	<b>1,431,420</b>	<b>1,333,950</b>	<b>1,669,570</b>	<b>1,768,970</b>
Office Supplies	44,627	34,820	32,750	20,250	20,250
Other Operating Supplies	9,063	10,800	5,360	7,050	8,050
<b>Total Supplies</b>	<b>53,690</b>	<b>45,620</b>	<b>38,110</b>	<b>27,300</b>	<b>28,300</b>
Administrative	8,991	61,850	54,950	18,750	18,750
Travel and Training	24,733	33,270	25,790	32,110	32,270
Property Insurance	278,719	338,330	333,690	384,860	441,440
Maintenance	92,829	116,150	116,150	36,150	36,150
Legal Services	929,154	762,820	647,770	662,500	678,500
Rental	36,450	42,800	37,800	37,800	37,800
Animal Control	972,020	949,130	949,130	921,780	966,440
Other Contractual Services	365,247	518,880	519,270	287,300	257,300
<b>Total Contractual Services</b>	<b>2,708,143</b>	<b>2,823,230</b>	<b>2,684,550</b>	<b>2,381,250</b>	<b>2,468,650</b>
Miscellaneous Charges	71,274	71,000	73,850	70,550	71,350
Promotional Charges	79,337	97,640	92,810	97,440	92,940
Election Expenses	87,872	35,000	25,000	100,000	0
Social Service Charges	15,132	25,600	17,500	17,500	17,500
Contingency Reserve	0	16,500	0	15,000	15,000
<b>Total Other Charges</b>	<b>253,615</b>	<b>245,740</b>	<b>209,160</b>	<b>300,490</b>	<b>196,790</b>
Improvements Other Than Bldg.	107,940	18,860	33,000	0	0
Major Maintenance	0	0	0	0	100,000
<b>Total Capital Outlay</b>	<b>107,940</b>	<b>18,860</b>	<b>33,000</b>	<b>0</b>	<b>100,000</b>
Interdepartmental Charges	1,993,070	2,001,920	2,001,920	1,916,540	1,916,540
<b>Total Interdepartmental Charges</b>	<b>1,993,070</b>	<b>2,001,920</b>	<b>2,001,920</b>	<b>1,916,540</b>	<b>1,916,540</b>
Total Interfund Transfers	2,383,665	1,480,000	1,480,000	1,795,000	1,611,500
Total Debt Service	1,000,000	1,183,330	1,183,330	0	0
<b>Total:</b>	<b>\$9,832,674</b>	<b>\$9,230,120</b>	<b>\$8,964,020</b>	<b>\$8,090,150</b>	<b>\$8,090,750</b>

### Significant Changes:

Personnel costs change due to vacancies being filled and all positions being budgeted. In FY 2023-24, the Coastal Administrator position budget was transferred to contract services in FY 2023-24.

Contractual services has multiple categories decrease as some legal claims have been settled, Granicus software was implemented, studies were completed, and the Coastal Administrator costs budgeted in salaries.

Major Maintenance includes the old City hall slope grading/weathering project.

Transfers include amounts to Street Improvement, Capital Reserves, Transit funding, and Clean Ocean support.

Total debt service decreases as a Section 115 contribution will be funded from future savings.

# General Government

## Legislative Division Summary

### Purpose Statement

To establish civic leadership and provide direction in overseeing the business of the City, while being mindful of the needs, interests, and concerns of the citizens in an open and responsive manner.

### Legislative Services

- Develop strategic goals and objectives for the City.
- Establish priorities and direction for the City through policy development and the legislative process.
- Adopt and monitor the annual operating and capital improvement budgets.
- Provide input on regional, state and federal matters affecting San Clemente.

Program Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
City Council	75,143	105,640	88,920	135,430	135,730
Cable Programming	22,488	28,850	20,870	33,850	33,850
<b>Total City Council Budget</b>	<b>\$97,631</b>	<b>\$134,490</b>	<b>\$109,790</b>	<b>\$169,280</b>	<b>\$169,580</b>

Category Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	48,048	51,470	46,310	84,690	84,990
Supplies	7,430	8,200	3,370	8,200	8,200
Contractual Services	17,786	18,150	17,900	16,150	16,150
Other Charges	11,277	26,760	12,300	25,260	25,260
Interdepartmental Charges	13,090	29,910	29,910	34,980	34,980
<b>Total Program Budget</b>	<b>97,631</b>	<b>134,490</b>	<b>109,790</b>	<b>169,280</b>	<b>169,580</b>
Capital/One-Time Studies	0	0	0	0	0
<b>Total City Council Budget</b>	<b>\$97,631</b>	<b>\$134,490</b>	<b>\$109,790</b>	<b>\$169,280</b>	<b>\$169,580</b>

<b>Personnel Summary</b>	0	0	0	0	0
--------------------------	---	---	---	---	---

(Five Council Members are elected positions)

# General Government

## City Manager Department Summary

### Purpose Statement

To provide professional leadership in the administration and execution of policies and objectives formulated by City Council. As well as to develop and recommend alternative solutions to community problems for council consideration. To plan and develop new programs to meet future needs of the city and prepare the annual budget. Finally, to foster community pride in city government through excellent customer service.

### City Manager Department Services

- Operational excellence and responsibility for the administration of the budget.
- Fulfill the City of San Clemente's Mission Statement.
- Prudent fiscal policies and practices.
- Preservation of the community's high quality of life.
- A balanced, inclusive, and open approach to policy-making and city leadership.
- Economic vitality with an emphasis on small and local serving businesses.

Program Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
City Manager	681,878	1,028,670	933,140	1,032,060	1,096,470
<b>Total City Manager Budget</b>	<b>\$681,878</b>	<b>\$1,028,670</b>	<b>\$933,140</b>	<b>\$1,032,060</b>	<b>\$1,096,470</b>

Category Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	635,515	820,600	730,250	980,480	1,044,890
Supplies	1,786	2,750	2,750	2,250	2,250
Contractual Services	9,683	169,200	164,150	9,200	10,200
Other Charges	5,514	6,580	6,450	7,580	6,580
Interdepartmental Charges	29,380	29,540	29,540	32,550	32,550
<b>Total Program Budget</b>	<b>681,878</b>	<b>1,028,670</b>	<b>933,140</b>	<b>1,032,060</b>	<b>1,096,470</b>
Capital/One-Time Studies	0	0	0	0	0
<b>Total City Manager Budget</b>	<b>\$681,878</b>	<b>\$1,028,670</b>	<b>\$933,140</b>	<b>\$1,032,060</b>	<b>\$1,096,470</b>

<b>Personnel Summary</b>	3.00	3.00	4.00	4.00	4.00
--------------------------	------	------	------	------	------

# General Government

## City General Department Summary

### Purpose Statement

To provide a cost center to account for programs and costs not directly assigned to a specific division. These include social programs and administrative costs.

### City General Services

- Serve as a cost center for programs not directly assigned to a specific division.
- Provide annual grants to social service programs.
- Provide as needed grants to civic programs.
- Provide a mechanism to transfer General Fund monies to programs or projects outside of the General Fund.

Program Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Social Services	15,132	25,600	17,500	17,500	17,500
City Administration	7,852,596	6,808,490	6,752,210	5,818,500	5,820,540
<b>Total City General Budget</b>	<b>\$7,867,728</b>	<b>\$6,834,090</b>	<b>\$6,769,710</b>	<b>\$5,836,000</b>	<b>\$5,838,040</b>

Category Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Supplies	3,433	5,500	5,500	4,500	5,500
Contractual Services	2,381,786	2,140,410	2,100,790	2,138,140	2,225,380
Other Charges	108,974	133,300	126,400	128,250	125,550
Interdepartmental Charges	1,895,430	1,872,690	1,872,690	1,770,110	1,770,110
<b>Total Program Budget</b>	<b>4,389,623</b>	<b>4,151,900</b>	<b>4,105,380</b>	<b>4,041,000</b>	<b>4,126,540</b>
Transfers and Debt	3,383,665	2,663,330	2,663,330	1,795,000	1,611,500
Capital/One-Time Studies	94,440	18,860	1,000	0	100,000
<b>Total City General Budget</b>	<b>\$7,867,728</b>	<b>\$6,834,090</b>	<b>\$6,769,710</b>	<b>\$5,836,000</b>	<b>\$5,838,040</b>

<b>Personnel Summary</b>	0	0	0	0	0
--------------------------	---	---	---	---	---

# General Government

## City Clerk Department Summary

### Purpose Statement

To accurately record and carefully preserve and safeguard the legislative history of the City of San Clemente. To maximize timely access to City records and information. To facilitate the democratic electoral process in an impartial manner that conforms with State law.

### City Clerk Department Services

- Produce City Council agendas and packets as well as meeting minutes.
- Ensure legal compliance with electoral and governmental regulations.
- Process City contracts.
- Conduct regular and special municipal elections and process initiative and referendum petitions.
- Preserve and maintain all City records and respond to public records requests.
- Implement the Leadership San Clemente program.
- Serve as filing officer for Fair Political Practices Commission statements.

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
Program Summary	Actual	Adj Budget	Projected	Budget	Budget
Council Related Services	874,751	962,030	873,850	791,530	826,180
Elections	91,769	118,710	108,710	125,050	24,250
<b>Total City Clerk Budget</b>	<b>\$966,520</b>	<b>\$1,080,740</b>	<b>\$982,560</b>	<b>\$916,580</b>	<b>\$850,430</b>

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
Category Expenditure Summary	Actual	Adj Budget	Projected	Budget	Budget
Personnel	574,318	559,350	557,390	604,400	639,090
Supplies	40,890	29,020	26,250	12,200	12,200
Contractual Services	204,804	382,090	302,040	118,580	117,740
Other Charges	91,338	40,500	27,100	102,500	2,500
Interdepartmental Charges	55,170	69,780	69,780	78,900	78,900
<b>Total Program Budget</b>	<b>966,520</b>	<b>1,080,740</b>	<b>982,560</b>	<b>916,580</b>	<b>850,430</b>
Capital/One-Time Studies	0	0	0	0	0
<b>Total City Clerk Budget</b>	<b>\$966,520</b>	<b>\$1,080,740</b>	<b>\$982,560</b>	<b>\$916,580</b>	<b>\$850,430</b>

<b>Personnel Summary</b>	4.00	4.00	4.00	4.00	4.00
--------------------------	------	------	------	------	------

# General Government

## Economic Development Department Summary

### Purpose Statement

Develop and implement policies, programs, and activities that will stimulate business startup, facilitate the expansion of existing businesses, and encourage the location of new businesses in order to create new jobs, expand the City of San Clemente's economic base, and enhance the quality of life for the citizens of San Clemente.

### Economic Development Division Services

- Local business support and retention.
- Encourage employment
- Maintain and improve tax related revenue.
- Economic diversification

Program Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Economic Development	218,917	152,130	168,820	136,230	136,230
<b>Total Economic Development Budget</b>	<b>\$218,917</b>	<b>\$152,130</b>	<b>\$168,820</b>	<b>\$136,230</b>	<b>\$136,230</b>

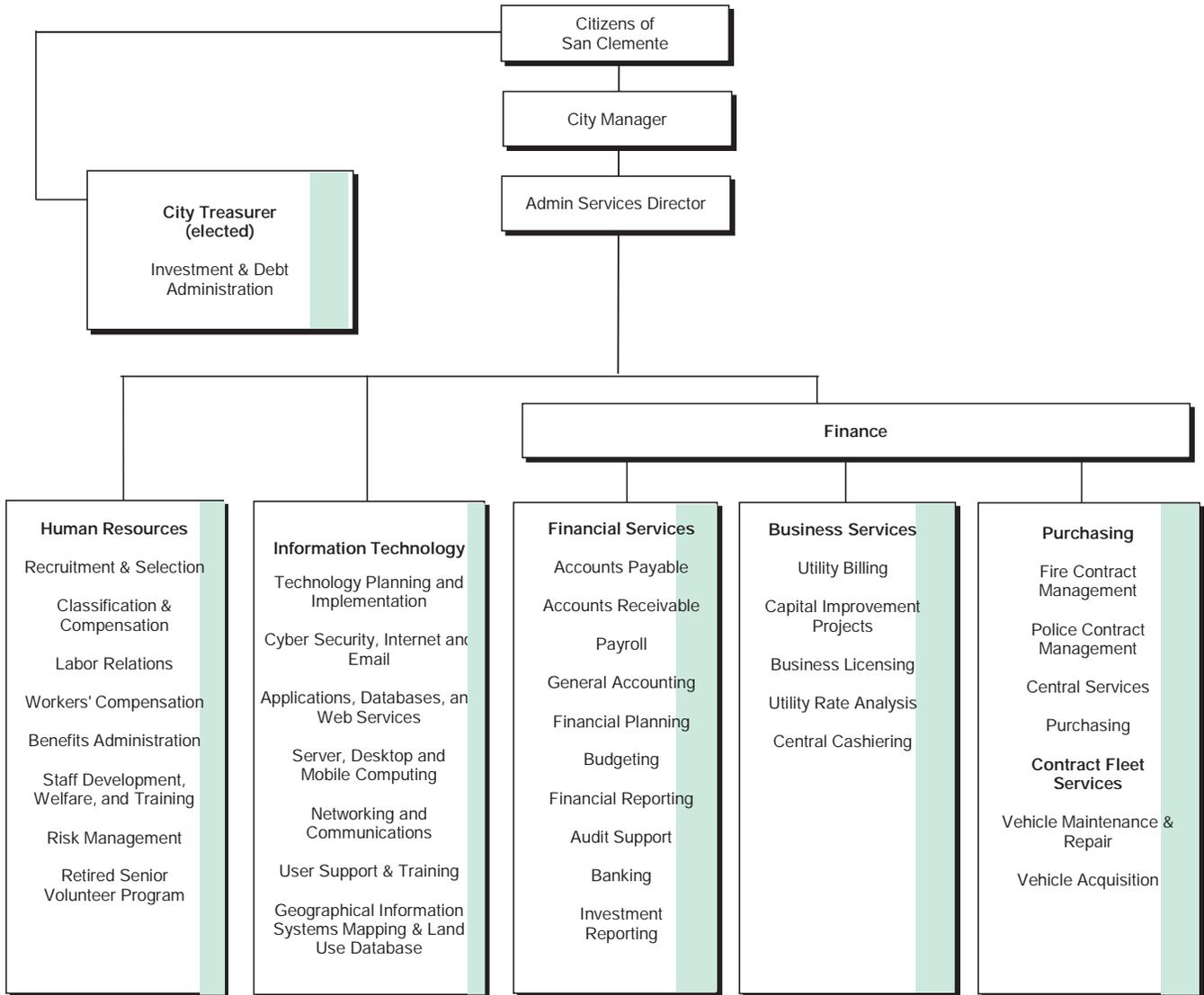
Category Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	74,670	0	0	0	0
Supplies	150	150	240	150	150
Contractual Services	94,084	113,380	99,670	99,180	99,180
Other Charges	36,513	38,600	36,910	36,900	36,900
<b>Total Program Budget</b>	<b>205,417</b>	<b>152,130</b>	<b>136,820</b>	<b>136,230</b>	<b>136,230</b>
Capital/Capital Studies	13,500	0	32,000	0	0
<b>Total Economic Development Budget</b>	<b>\$218,917</b>	<b>\$152,130</b>	<b>\$168,820</b>	<b>\$136,230</b>	<b>\$136,230</b>

<b>Personnel Summary</b>	0	0.5	0	0	0
--------------------------	---	-----	---	---	---

# Finance & Administrative Services

## Department Overview:

The Finance & Administrative Services Department consists of the Finance, Information Technology, Human Resources, Risk Management, Purchasing, Budget and City Treasurer functions. The department provides customer service to internal and external clientele, financial accountability to the public, management of City debt and investments, development and monitoring of the budget, labor relations and negotiations, recruitments, administration of risk management and safety programs, administration of the City's IT Strategic Plan, and financial reporting including development of the Long Term Financial Plan.



 Shading indicates contracted services

# Finance & Administrative Services

## Department Summary

Department Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
F&AS - Administration	227,958	443,000	424,400	564,590	592,410
Finance	2,292,685	2,583,930	2,528,180	2,666,900	2,742,690
Human Resources	747,008	763,030	807,450	799,770	817,620
<b>Total F&amp;AS Budget</b>	<b>\$3,267,651</b>	<b>\$3,789,960</b>	<b>\$3,760,030</b>	<b>\$4,031,260</b>	<b>\$4,152,720</b>

F&AS Expenditure by Category	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	Budget % Change
Personnel	2,234,076	2,666,260	2,639,220	2,952,970	3,089,980
Supplies	86,669	99,640	112,890	165,770	156,950
Contractual Services	639,324	703,050	685,220	585,500	578,550
Other Charges	25,582	23,360	25,050	24,380	24,600
Interdepartmental Charges	280,750	296,400	296,400	302,640	302,640
<b>Total Program Budget</b>	<b>3,266,401</b>	<b>3,788,710</b>	<b>3,758,780</b>	<b>4,031,260</b>	<b>4,152,720</b>
Debt	1,250	1,250	1,250	0	0
Capital/Capital Studies	0	0	0	0	0
<b>Total F&amp;AS Budget</b>	<b>\$3,267,651</b>	<b>\$3,789,960</b>	<b>\$3,760,030</b>	<b>\$4,031,260</b>	<b>\$4,152,720</b>

Personnel Summary	19.11	19.50	19.50	19.50	19.50
-------------------	-------	-------	-------	-------	-------

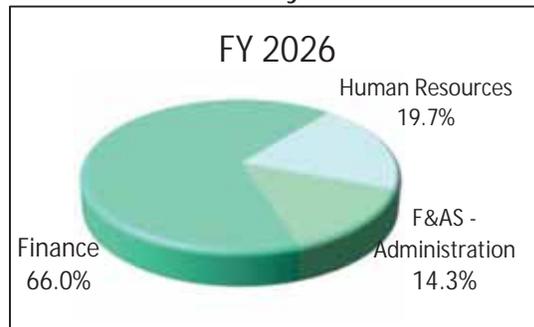
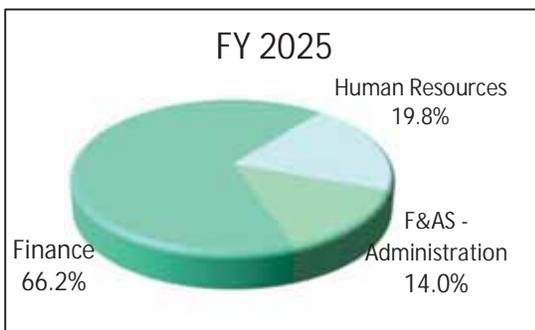
### Accomplishments for FY 2023-24

- Maintained Standard and Poor’s long-term financial “AAA” rating
- Implemented the Sewer cost of service rate analysis study and new rates
- Completed the Full-time classification and compensation study and implemented the approved recommendations.
- Completed a CalPERS contract amendment to update Hourly Part-time excluded classifications.
- Completed the purchase and ordering of 30 Fleet vehicles
- Revised the Purchasing Policy for the City
- Implemented new accounting standards related to leases and subscription based IT agreements

### Key Initiatives

- Assist with completion of the Water rate cost of service study
- Complete negotiations for a successor agreement with the San Clemente City Employees Association.
- Complete the transition of active CASA employees in the City's retirement program to CalPERS
- Complete the CalPERS Health Contract transition for the Coastal Animal Services Authority (CASA)
- Implement updated Business License and Transient Occupancy Tax software
- Initiate study for transition and replacement of Enterprise Resource and cashing software
- Complete the dissolution of the former Redevelopment Agency

## Finance & Administrative Services Summary



# Finance & Administrative Services

## Department Summary

Expenditures	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
Description	Actual	Adj Budget	Projected	Budget	Budget
Full-Time Salaries	\$1,377,023	\$1,698,250	\$1,650,290	\$1,894,830	\$1,999,150
Part-Time Salaries	35,530	35,880	37,950	43,100	44,240
Overtime	73	1,000	1,200	1,200	1,200
Benefits	821,450	931,130	949,780	1,013,840	1,045,390
<i>Total Personnel</i>	<i>2,234,076</i>	<i>2,666,260</i>	<i>2,639,220</i>	<i>2,952,970</i>	<i>3,089,980</i>
Office Supplies	82,011	95,070	108,070	161,470	152,080
Other Operating Supplies	4,657	4,570	4,820	4,300	4,870
<i>Total Supplies</i>	<i>86,668</i>	<i>99,640</i>	<i>112,890</i>	<i>165,770</i>	<i>156,950</i>
Administrative	15,151	19,680	18,420	19,810	19,810
Travel and Training	5,524	18,530	12,720	17,070	17,220
Bank Merchant Fees	103,083	132,800	100,000	124,000	124,000
Maintenance	23,306	45,100	29,750	47,450	49,450
Accounting and Audit Services	38,830	70,790	50,700	51,700	51,700
Legal Services	0	10,000	10,000	10,000	10,000
Professional Services	229,182	207,770	256,750	174,850	165,750
Other Contractual Services	224,249	198,380	206,880	140,620	140,620
<i>Total Contractual Services</i>	<i>639,325</i>	<i>703,050</i>	<i>685,220</i>	<i>585,500</i>	<i>578,550</i>
Miscellaneous Charges	12,812	16,560	16,120	17,050	17,270
Promotional Charges	12,770	6,800	8,930	7,330	7,330
<i>Total Other Charges</i>	<i>25,582</i>	<i>23,360</i>	<i>25,050</i>	<i>24,380</i>	<i>24,600</i>
Improvements Other Than Bldg.	0	0	0	0	0
<i>Total Capital Outlay</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Interdepartmental Charges	280,750	296,400	296,400	302,640	302,640
<i>Total Interdepartmental Charges</i>	<i>280,750</i>	<i>296,400</i>	<i>296,400</i>	<i>302,640</i>	<i>302,640</i>
Total Interfund Transfers	0	0	0	0	0
Total Debt Service	1,250	1,250	1,250	0	0
<b>Total:</b>	<b>\$3,267,651</b>	<b>\$3,789,960</b>	<b>\$3,760,030</b>	<b>\$4,031,260</b>	<b>\$4,152,720</b>

### Significant Changes:

Personnel costs increase as a result of full staffing budget levels based on vacancies during FY 2023-24.

Office supplies increase due to higher postage and anticipated mailings as a result legislative requirements from COVID causing late notices and shutoff postings were postponed for utility customers. Based on the current rules these actions will be implemented in FY 2025 and Fy 2026.

Contractual services decrease as implementation costs for business license software was budgeted in FY 2023-24

# Finance & Administrative Services

## Finance & Administrative Services Administration Summary

**Purpose Statement**

To provide services and to act as a consultant to our departments (internal customers) as well as to the citizens of our City (external customers). Additionally, oversight of all financial functions is provided to assure our stakeholders that public funds are expended in accordance with legally established appropriations and fiscal policies.

**Finance & Administrative Services Administration Services:**

- Direct the Finance, Human Resources, and Information Technology divisions.
- Oversee development of the annual operating and capital improvement budgets.
- Manage the City’s investment portfolio in accordance with State and City ordinances and policies.
- Develop and implement the annual Long Term Financial Plan and Information Technology Strategic Plan.

<b>Program Summary</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Adj Budget</b>	<b>FY 2023-24 Projected</b>	<b>FY 2024-25 Budget</b>	<b>FY 2025-26 Budget</b>
F&AS - Administration	154,875	363,650	343,810	461,210	489,030
Treasurer	73,083	79,350	80,590	103,380	103,380
<b>Total F&amp;AS - Administration Budget</b>	<b>\$227,958</b>	<b>\$443,000</b>	<b>\$424,400</b>	<b>\$564,590</b>	<b>\$592,410</b>

<b>Expenditure by Category</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Adj Budget</b>	<b>FY 2023-24 Projected</b>	<b>FY 2024-25 Budget</b>	<b>FY 2025-26 Budget</b>
Personnel	122,835	342,180	321,670	443,730	471,550
Supplies	1,435	3,300	2,800	2,800	2,800
Contractual Services	67,117	76,100	76,100	98,600	98,600
Other Charges	10,321	6,420	8,830	6,420	6,420
Interdepartmental Charges	26,250	15,000	15,000	13,040	13,040
<b>Total Program Budget</b>	<b>227,958</b>	<b>443,000</b>	<b>424,400</b>	<b>564,590</b>	<b>592,410</b>
Capital/Capital Studies	0	0	0	0	0
<b>Total F&amp;AS - Administration Budget</b>	<b>\$227,958</b>	<b>\$443,000</b>	<b>\$424,400</b>	<b>\$564,590</b>	<b>\$592,410</b>

<b>Personnel Summary</b>	2.00	2.00	2.00	2.00	2.00
--------------------------	------	------	------	------	------

# Finance & Administrative Services

## Finance Division Summary

### Purpose Statement

To provide financial oversight, reporting, and general accounting services for all City programs, including financial reporting, financial forecasting, budgeting, cashiering, purchasing, contract administration, utility billing, and business license activities.

### Finance Services

- Maintain financial oversight and administration of all City funds and accounts.
- Manage the general accounting functions.
- Oversee and process business licensing.
- Manage the billing and collection of the City's utility accounts.
- Prepare and monitor operating and capital budgets.
- Direct the purchasing and contract administration activities.

Program Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Financial Services	1,235,992	1,262,640	1,245,520	1,332,140	1,379,040
Utility Billing & Cashiering	748,708	913,040	881,280	1,012,830	1,032,150
Business Licensing	167,273	260,990	252,840	162,660	166,730
Purchasing	140,712	147,260	148,540	159,270	164,770
<b>Total Finance Budget</b>	<b>\$2,292,685</b>	<b>\$2,583,930</b>	<b>\$2,528,180</b>	<b>\$2,666,900</b>	<b>\$2,742,690</b>

Expenditure by Category	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	1,613,199	1,792,360	1,777,820	1,916,650	2,000,190
Supplies	79,635	90,590	104,090	156,920	148,100
Contractual Services	376,266	452,880	398,320	342,400	343,450
Other Charges	6,245	6,790	6,640	7,130	7,150
Interdepartmental Charges	216,090	240,060	240,060	243,800	243,800
<b>Total Program Budget</b>	<b>2,291,435</b>	<b>2,582,680</b>	<b>2,526,930</b>	<b>2,666,900</b>	<b>2,742,690</b>
Debt	1,250	1,250	1,250	0	0
Capital/Capital Studies	0	0	0	0	0
<b>Total Finance Budget</b>	<b>\$2,292,685</b>	<b>\$2,583,930</b>	<b>\$2,528,180</b>	<b>\$2,666,900</b>	<b>\$2,742,690</b>

<b>Personnel Summary</b>	13.61	14.00	14.00	14.00	14.00
--------------------------	-------	-------	-------	-------	-------

# Finance & Administrative Services

## Human Resources Division Summary

### Purpose Statement

To provide Human Resource services to the City departments, employees and the public. This includes administering the functions of recruitment and selection, classification and compensation, employee benefits, labor relations, employee training, workers' compensation, and risk management.

### Human Resources Services

- Recruit and retain a qualified work force.
- Management of a City-wide training program using in-house staff and outside subject matter experts.
- Administration of the City's employee benefits programs, including medical, dental, life, disability insurance, and other City retirement and health & welfare programs.
- Administer the risk management programs, including liability, workers' compensation, insurance and safety.

Program Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Human Resources Admin.	739,898	693,910	686,520	752,820	780,470
Labor Relations	0	57,370	112,550	27,850	27,850
Employee Training	7,110	11,750	8,380	19,100	9,300
<b>Total Human Resources Budget</b>	<b>\$747,008</b>	<b>\$763,030</b>	<b>\$807,450</b>	<b>\$799,770</b>	<b>\$817,620</b>

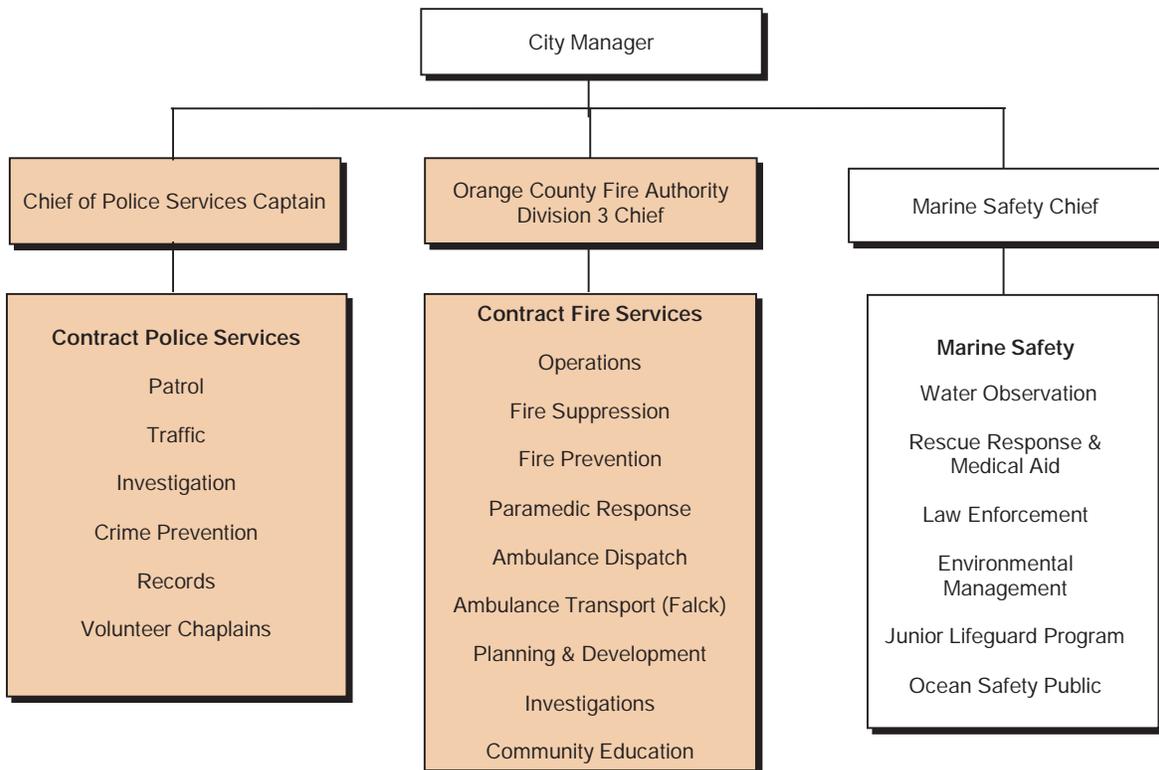
Category Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	498,042	531,720	539,730	592,590	618,240
Supplies	5,599	5,750	6,000	6,050	6,050
Contractual Services	195,941	174,070	210,800	144,500	136,500
Other Charges	9,016	10,150	9,580	10,830	11,030
Interdepartmental Charges	38,410	41,340	41,340	45,800	45,800
<b>Total Program Budget</b>	<b>747,008</b>	<b>763,030</b>	<b>807,450</b>	<b>799,770</b>	<b>817,620</b>
Capital/Capital Studies	0	0	0	0	0
<b>Total Human Resources Budget</b>	<b>\$747,008</b>	<b>\$763,030</b>	<b>\$807,450</b>	<b>\$799,770</b>	<b>\$817,620</b>

<b>Personnel Summary</b>	3.50	3.50	3.50	3.50	3.50
--------------------------	------	------	------	------	------

# Public Safety

## Department Overview:

Public Safety consists of the Police, Fire Services and Marine Safety. Police Services are largely contracted through the Orange County Sheriff's Department. Other contracts include crossing guards, citation processing, and other support activities. Police Services is responsible for providing law enforcement, police investigation, traffic enforcement, crime prevention, forensic services, public information and education services. Fire and Emergency Services are contracted through the Orange County Fire Authority. Ambulance transport services are contracted through Falck Ambulance Services. Fire Services is responsible for providing fire rescue and protection, fire investigation, hazardous materials response, paramedic, ambulance dispatch and transport, public information and education services. Marine Safety is responsible for providing for the safety of citizens through rescue response and medical aid, preventative enforcement, and public awareness.



 *Shading indicates contracted services*

# Public Safety Department Summary

Department Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Police	21,030,894	23,009,690	22,480,420	22,919,050	23,773,550
Fire	14,207,277	13,871,630	13,835,130	14,749,320	15,330,720
Marine Safety	1,883,611	2,303,860	2,245,450	2,117,730	2,208,630
<b>Total Public Safety</b>	<b>\$37,121,782</b>	<b>\$39,185,180</b>	<b>\$38,561,000</b>	<b>\$39,786,100</b>	<b>\$41,312,900</b>

Category Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	1,593,607	1,694,140	1,621,200	1,757,050	1,846,750
Supplies	74,455	86,570	86,680	87,680	89,200
Contractual Services	31,534,802	35,658,890	35,168,650	35,886,220	37,321,800
Other Charges	16,715	23,150	23,080	21,580	21,580
Interdepartmental Charges	530,000	636,910	636,910	653,470	653,470
<b>Total Program Budget</b>	<b>33,749,579</b>	<b>38,099,660</b>	<b>37,536,520</b>	<b>38,406,000</b>	<b>39,932,800</b>
Debt	3,354,893	770,000	695,000	1,380,000	1,380,000
Capital/Capital Studies	17,310	315,520	329,480	100	100
<b>Total Public Safety Budget</b>	<b>\$37,121,782</b>	<b>\$39,185,180</b>	<b>\$38,561,000</b>	<b>\$39,786,100</b>	<b>\$41,312,900</b>

Personnel Summary	99.50	103.50	103.00	103.00	103.00
-------------------	-------	--------	--------	--------	--------

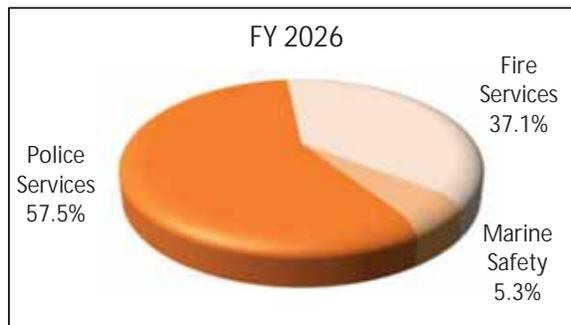
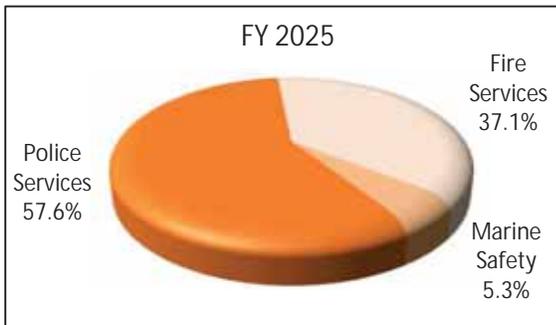
### Accomplishments for FY 2023-24

- Continued to improve and utilize public safety data to respond to emerging threats and challenges
- OCFA maintained response times and permitting standards
- New Rancho Mission Viejo support rescue truck and fire station added to support regional rescues including San Clemente
- Average police response time to on scene emergency calls under 5 minutes
- Purchased 36 license plate reader cameras to be strategically placed throughout the City to assist in enforcement
- Ocean lifeguards rescued 1,657 swimmers in distress, warned 23,944 visitors of dangerous situations, performed 914 medical aids and responded to 16,257 ordinance enforcement contacts and no drownings

### Key Initiatives

- Seek technology improvements to assist with the delivery of public safety services, including the remaining license plate readers
- OCSD onboarding of Peregrine technology platform to provide unified data analytics for data driven policing strategies
- OCFA to acquire two new S70M (Firehawk) Helicopters to increase regional aerial firefighting capacity by 300%
- Establish a CIP plan for future fire station repair and upgrades
- Implement body cameras and updated police vehicle camera roll out
- OCSD creation of Real Time Operations Center to enhance patrol and investigative services for the city.
- Begin construction of secured parking area for Sheriff Department vehicles

## Public Safety Summary



# Public Safety

## Department Summary

Expenditures	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
Description	Actual	Adj Budget	Projected	Budget	Budget
Full-Time Salaries	\$480,524	\$597,850	\$544,990	\$648,570	\$682,600
Part-Time Salaries	611,124	607,040	612,820	618,710	630,100
Overtime	55,942	51,860	58,160	57,360	59,950
Benefits	446,017	437,390	405,230	432,410	474,100
<b>Total Personnel</b>	<b>1,593,607</b>	<b>1,694,140</b>	<b>1,621,200</b>	<b>1,757,050</b>	<b>1,846,750</b>
Office Supplies	3,573	3,980	4,100	4,780	5,080
Other Operating Supplies	65,231	75,160	75,150	75,470	76,670
Maintenance Supplies	5,651	7,430	7,430	7,430	7,450
<b>Total Supplies</b>	<b>74,455</b>	<b>86,570</b>	<b>86,680</b>	<b>87,680</b>	<b>89,200</b>
Administrative	806	2,250	2,500	2,500	2,500
Travel and Training	4,492	5,200	5,730	8,980	8,130
Utilities	52,425	65,940	64,950	61,200	61,540
Maintenance	76,093	87,380	85,880	94,500	100,550
Security Services	0	600,000	500,000	0	0
Fire Contract Services	10,833,172	11,401,610	11,401,610	11,962,240	12,462,830
Ambulance Program	1,849,975	1,951,150	1,948,500	2,000,960	2,081,770
Police Contract Services	18,178,545	20,678,680	20,310,450	20,891,110	21,720,260
Public Safety	359,806	437,480	417,480	473,740	489,300
Legal Services	100,323	99,600	102,100	102,100	102,100
Other Contractual Services	79,165	329,600	329,450	288,890	292,820
<b>Total Contractual Services</b>	<b>31,534,802</b>	<b>35,658,890</b>	<b>35,168,650</b>	<b>35,886,220</b>	<b>37,321,800</b>
Miscellaneous Charges	0	400	330	830	830
Promotional Charges	15,215	20,500	20,500	18,500	18,500
Social Service Charges	1,500	2,250	2,250	2,250	2,250
<b>Total Other Charges</b>	<b>16,715</b>	<b>23,150</b>	<b>23,080</b>	<b>21,580</b>	<b>21,580</b>
Improvements Other Than Bldg.	0	0	0	0	0
Machinery and Equipment	12,051	23,300	37,260	100	100
Major Maintenance	5,259	292,220	292,220	0	0
<b>Total Capital Outlay</b>	<b>17,310</b>	<b>315,520</b>	<b>329,480</b>	<b>100</b>	<b>100</b>
Interdepartmental Charges	530,000	636,910	636,910	653,470	653,470
<b>Total Interdepartmental Charges</b>	<b>530,000</b>	<b>636,910</b>	<b>636,910</b>	<b>653,470</b>	<b>653,470</b>
Total Interfund Transfers	0	0	0	0	0
Total Debt Service	3,354,894	770,000	695,000	1,380,000	1,380,000
<b>Total:</b>	<b>\$37,121,783</b>	<b>\$39,185,180</b>	<b>\$38,561,000</b>	<b>\$39,786,100</b>	<b>\$41,312,900</b>

### Significant Change:

Personnel changes include the staffing for the full-time Marine Safety Officer position and increase from Class and Compensation implemented during FY 2023-24.

Contract costs increase by the largest amounts for the Fire Contract services provided by OCFAs between 4-5% annually.

Police contract services increase to \$21.7 million in FY 2025-26, with a smaller increase in FY 2024-25 to recognize vacancy savings and a higher anticipated budget in FY 2023-24. Security services decrease for the temporary security.

Total Debt Service increases for the payment to CalPERS for the pension costs of past Police and Fire personnel.

# Public Safety

## Police Services Summary

### Purpose Statement

To provide responsive, professional law enforcement service to all people in San Clemente. Police services includes the Orange County Sheriff's Department (OCSD) contract and other contractors used for public safety related activities, including crossing guards and other services to support police operations. RSVP support services is included as a separate program.

### Police Services

- Provide law enforcement services to the public.
- Protect lives and property.
- Initiate and maintain crime prevention programs.
- Investigate and solve crimes.
- Provide educational programs to the public.

Program Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Police Services	20,975,674	22,952,640	22,424,830	22,864,860	23,719,360
Local Police Services	34,715	43,050	41,550	40,090	40,090
RSVP Support Services	20,505	14,000	14,040	14,100	14,100
<b>Total Police Services Budget</b>	<b>\$21,030,894</b>	<b>\$23,009,690</b>	<b>\$22,480,420</b>	<b>\$22,919,050</b>	<b>\$23,773,550</b>

Category Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Supplies	12,726	14,300	14,300	14,340	14,340
Contractual Services	18,789,042	22,098,240	21,611,010	21,715,530	22,570,030
Other Charges	16,715	22,750	22,750	20,750	20,750
Interdepartmental Charges	325,430	414,100	414,100	395,830	395,830
<b>Total Program Budget</b>	<b>19,143,913</b>	<b>22,549,390</b>	<b>22,062,160</b>	<b>22,146,450</b>	<b>23,000,950</b>
Debt	1,874,930	437,000	395,000	772,500	772,500
Capital/Capital Studies	12,051	23,300	23,260	100	100
<b>Total Police Services Budget</b>	<b>\$21,030,894</b>	<b>\$23,009,690</b>	<b>\$22,480,420</b>	<b>\$22,919,050</b>	<b>\$23,773,550</b>

<b>Personnel Summary*</b>	54.00	58.00	58.00	58.00	58.00
---------------------------	-------	-------	-------	-------	-------

\*Direct FTE's based on Police Contract

# Public Safety

## Fire Services Summary

### Purpose Statement

To provide quality safety and emergency service in a timely and efficient manner. These services are contracted through the Orange County Fire Authority (OCFA) and Ambulance Services contract provider.

### Fire Services

- Provide safety and emergency services to the public.
- Provide paramedic services.
- Provide ambulance dispatch and transport services.
- Provide fire investigation services.
- Respond to hazardous materials incidents.
- Provide fire prevention, public information and educational programs.

Program Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Fire Contract Services	12,357,302	11,792,480	11,758,630	12,620,360	13,120,950
Ambulance Services	1,849,975	2,079,150	2,076,500	2,128,960	2,209,770
<b>Total Fire Services Budget</b>	<b>\$14,207,277</b>	<b>\$13,871,630</b>	<b>\$13,835,130</b>	<b>\$14,749,320</b>	<b>\$15,330,720</b>

Category Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Contractual Services	12,724,794	13,535,610	13,532,110	14,141,200	14,722,600
Interdepartmental Charges	2,520	3,020	3,020	620	620
<b>Total Program Budget</b>	<b>\$12,727,314</b>	<b>\$13,538,630</b>	<b>\$13,535,130</b>	<b>\$14,141,820</b>	<b>14,723,220</b>
Debt	1,479,963	333,000	300,000	607,500	607,500
<b>Total Fire Services Budget</b>	<b>\$14,207,277</b>	<b>\$13,871,630</b>	<b>\$13,835,130</b>	<b>\$14,749,320</b>	<b>\$15,330,720</b>

<b>Personnel Summary</b>	39.00	39.00	39.00	39.00	39.00
--------------------------	-------	-------	-------	-------	-------

# Public Safety

## Marine Safety Division Summary

### Purpose Statement

To maximize the safety and well-being of visitors to San Clemente's beach and marine environment through comprehensive public education, preventive measures, and responsive emergency intervention.

### Marine Safety Services

- Provide water observation, rescue response, medical aid and law enforcement services.
- Provide instructional water safety programs through the junior lifeguard, school education, community outreach and media programs.

Program Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Operations Rescue	1,768,927	2,143,600	2,113,410	1,979,970	2,065,780
Prevention and Education	114,684	160,260	132,040	137,760	142,850
<b>Total Marine Safety Budget</b>	<b>\$1,883,611</b>	<b>\$2,303,860</b>	<b>\$2,245,450</b>	<b>\$2,117,730</b>	<b>\$2,208,630</b>

Category Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	1,593,607	1,694,140	1,621,200	1,757,050	1,846,750
Supplies	61,729	72,270	72,380	73,340	74,860
Contractual Services	20,966	25,040	25,530	29,490	29,170
Other Charges	0	400	330	830	830
Interdepartmental Charges	202,050	219,790	219,790	257,020	257,020
<b>Total Program Budget</b>	<b>\$1,878,352</b>	<b>\$2,011,640</b>	<b>\$1,939,230</b>	<b>2,117,730</b>	<b>2,208,630</b>
Capital/Capital Studies	5,259	292,220	306,220	0	0
<b>Total Marine Safety Budget</b>	<b>\$1,883,611</b>	<b>\$2,303,860</b>	<b>\$2,245,450</b>	<b>\$2,117,730</b>	<b>\$2,208,630</b>

<b>Personnel Summary</b>	6.50	6.50	6.00	6.00	6.00
--------------------------	------	------	------	------	------

# Community Development

**Department Overview:**

The Community Development Department consists of Community Development Administration, Building, Planning and Code Compliance divisions. This department is responsible for implementation of San Clemente’s vision and policy as it relates to land development, housing, affordable housing development, construction and code enforcement.



*Shading indicates contracted services*

# Community Development Department Summary

Department Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Community Development - Admin	956,875	793,660	707,850	966,390	1,132,300
Building	1,842,320	2,167,940	1,823,850	2,031,610	2,148,480
Planning	2,080,723	2,588,200	2,344,240	2,150,250	2,222,610
Code Compliance	1,286,824	1,954,510	1,829,250	2,233,170	2,312,290
<b>Total Community Development Budget</b>	<b>\$6,166,742</b>	<b>\$7,504,310</b>	<b>\$6,705,190</b>	<b>\$7,381,420</b>	<b>\$7,815,680</b>

Category Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	4,099,062	4,986,300	4,485,940	5,602,800	5,973,760
Supplies	42,257	63,480	48,310	71,660	62,460
Contractual Services	1,442,081	1,800,410	1,517,070	763,930	764,930
Other Charges	5,832	26,230	25,980	21,100	21,100
Interdepartmental Charges	577,510	627,890	627,890	643,430	643,430
<b>Total Program Budget</b>	<b>6,166,742</b>	<b>7,504,310</b>	<b>6,705,190</b>	<b>7,102,920</b>	<b>7,465,680</b>
Capital/Capital Studies	0	0	0	278,500	350,000
<b>Total Community Development Budget</b>	<b>\$6,166,742</b>	<b>\$7,504,310</b>	<b>\$6,705,190</b>	<b>\$7,381,420</b>	<b>\$7,815,680</b>

Personnel Summary	34.25	37.00	37.00	39.00	39.00
-------------------	-------	-------	-------	-------	-------

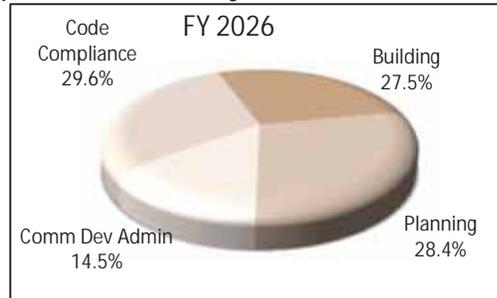
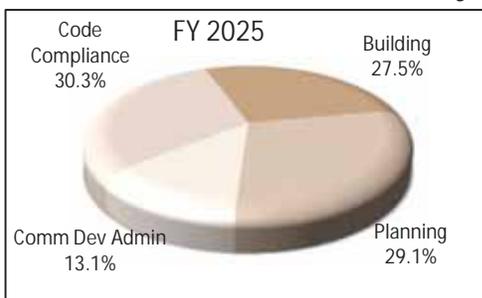
### Accomplishments for FY 2023-24

- Completed an Ordinance to clarify and streamline planning permit processes.
- Initiated new Historic Property Preservation Agreement inspection program and update the Historic Resources Report Survey
- Initiated Housing Element programs, including public outreach to initiate an Objective Design Standards Ordinance
- Adopted SB9 implementation ordinance and fee schedule consistent with State law.
- Adopted Accessory Dwelling Unit ordinance consistent with state law.
- Implemented new permit tracking software system (Central Square), including online review and approval ability
- Received \$500,000 grant from the California Coastal Commission for a Nature Based Coastal Resiliency Feasibility Study to develop sand retention pilot projects
- Expanded the Park Ranger Program with a Supervisor and two Senior Park Rangers, enhancing service capability
- Reduced the number of unsheltered individuals in San Clemente through external agency coordination and providing resources
- Implemented SolarApp+ for online approval and issuance
- Increased effectiveness for both 1st and 2nd plan review turnaround times

### Key Initiatives

- Administer the CDBG grant and provide social service grants to non-profits.
- Implement SB 2 Permanent Local Housing Allocation (PHLA) 5 year plan
- Complete Local Coastal Program Plan, Categorical Exclusion update and Land Use Plan Amendments
- Complete the State annual reporting for the General Plan and Housing Element Annual Progress Report
- Update City Design Guidelines and amend Zoning Code to codify design standards
- Finalize the Code Compliance Division Policy and Procedural Manual for consistent and efficient
- Prioritize technology solutions for improved reporting, activity tracking, and mobile operational capabilities
- Introduce the ability to process Building permits for projects of all sizes electronically
- Enhance Park Ranger program enforcement capabilities to address issues on public property affecting health and safety
- Assist the Public Safety Committee and Joint Homeless Subcommittee in completion of their respective Work Plans
- Transition Park Ranger reporting and activity-tracking processes to electronic formats and provide mobile work capabilities

## Community Development Summary



# Community Development Department Summary

Expenditures	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
Description	Actual	Adj Budget	Projected	Budget	Budget
Full-Time Salaries	\$2,423,141	\$2,942,600	\$2,683,380	\$3,464,290	\$3,736,260
Part-Time Salaries	232,996	334,780	227,010	292,810	292,810
Overtime	4,796	19,460	4,900	23,380	23,380
Benefits	1,438,129	1,689,460	1,570,650	1,822,320	1,921,310
<i><b>Total Personnel</b></i>	<i><b>4,099,062</b></i>	<i><b>4,986,300</b></i>	<i><b>4,485,940</b></i>	<i><b>5,602,800</b></i>	<i><b>5,973,760</b></i>
Office Supplies	9,890	18,430	17,660	18,360	18,360
Other Operating Supplies	30,477	39,900	27,000	49,050	39,850
Maintenance Supplies	1,890	5,150	3,650	4,250	4,250
<i><b>Total Supplies</b></i>	<i><b>42,257</b></i>	<i><b>63,480</b></i>	<i><b>48,310</b></i>	<i><b>71,660</b></i>	<i><b>62,460</b></i>
Administrative	12,466	20,310	14,700	15,230	15,230
Travel and Training	9,670	65,140	60,340	34,050	35,050
Utilities	0	100	0	100	100
Maintenance	362,463	157,900	146,440	146,900	146,900
Legal Services	229,876	286,000	231,000	231,000	231,000
Other Contractual Services	827,606	1,270,960	1,064,590	336,650	336,650
<i><b>Total Contractual Services</b></i>	<i><b>1,442,081</b></i>	<i><b>1,800,410</b></i>	<i><b>1,517,070</b></i>	<i><b>763,930</b></i>	<i><b>764,930</b></i>
Miscellaneous Charges	4,484	15,830	15,830	15,100	15,100
Promotional Charges	1,348	10,400	10,150	6,000	6,000
<i><b>Total Other Charges</b></i>	<i><b>5,832</b></i>	<i><b>26,230</b></i>	<i><b>25,980</b></i>	<i><b>21,100</b></i>	<i><b>21,100</b></i>
Machinery and Equipment	0	0	0	78,500	0
Capital Study	0	0	0	200,000	350,000
<i><b>Total Capital Outlay</b></i>	<i><b>0</b></i>	<i><b>0</b></i>	<i><b>0</b></i>	<i><b>278,500</b></i>	<i><b>350,000</b></i>
Interdepartmental Charges	577,510	627,890	627,890	643,430	643,430
<i><b>Total Interdepartmental Charges</b></i>	<i><b>577,510</b></i>	<i><b>627,890</b></i>	<i><b>627,890</b></i>	<i><b>643,430</b></i>	<i><b>643,430</b></i>
Total Interfund Transfers	0	0	0	0	0
Total Debt Service	0	0	0	0	0
<b>Total:</b>	<b>\$6,166,742</b>	<b>\$7,504,310</b>	<b>\$6,705,190</b>	<b>\$7,381,420</b>	<b>\$7,815,680</b>

### Significant Changes:

Salaries and benefits increase due to the addition of one park ranger in both FY 2024-25 and in FY 2025-26, and other organizational changes increasing a Senior Planner to a Principal Planner.

Contractual services decrease as a result of lower contract assistance requirements with these services provided by staffing positions that were unfilled in FY 2023-24

Capital outlay costs include the purchase of new vehicles for the park ranger program and studies for hazard mitigation and the Climate Action Plan

# Community Development Administration Division Summary

**Purpose Statement**

To serve as the custodians of San Clemente community development and implement City Council policy related to land development, building codes, construction regulation, code enforcement and regional issues that affect the form and function of San Clemente.

**Administration Services**

- Direct and supervise operations including land use planning, plan processing, building activities, code enforcement and customer service.
- Administer social services programs and targeted economic outreach.

Program Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Community Development Admin	956,875	793,660	707,850	966,390	1,132,300
<b>Total Community Dev Admin Budget</b>	<b>\$956,875</b>	<b>\$793,660</b>	<b>\$707,850</b>	<b>\$966,390</b>	<b>\$1,132,300</b>

Category Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	561,583	619,550	587,240	635,560	651,470
Supplies	2,498	4,600	4,100	4,130	4,130
Contractual Services	338,425	110,400	57,600	52,700	52,700
Other Charges	969	2,290	2,090	3,140	3,140
Interdepartmental Charges	53,400	56,820	56,820	70,860	70,860
<b>Total Program Budget</b>	<b>956,875</b>	<b>793,660</b>	<b>707,850</b>	<b>766,390</b>	<b>782,300</b>
Capital/Capital Studies	0	0	0	200,000	350,000
<b>Total Community Dev Admin Budget</b>	<b>\$956,875</b>	<b>\$793,660</b>	<b>\$707,850</b>	<b>\$966,390</b>	<b>\$1,132,300</b>

<b>Personnel Summary</b>	3.00	3.00	3.00	4.00	4.00
--------------------------	------	------	------	------	------

# Community Development

## Building Division Summary

### Purpose Statement

To ensure the quality of life of those who live, work and visit the City of San Clemente by protecting life and property through the regulation of construction, use and occupancy of buildings, and by providing customer oriented permit, plan review and inspection services in a responsive, knowledgeable, professional, fair manner with integrity and consistency.

### Building Division Services

- Review and process building, mechanical, plumbing and electrical permit applications.
- Perform building plan reviews of residential and commercial buildings to verify compliance with State and City requirements.
- Conduct building, mechanical, plumbing and electrical inspections during construction of residential and commercial buildings in order to verify compliance with State and City requirements.
- Maintain permit records and plans document files.
- Provide information to public related to State and City construction codes.

Program Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Administration	1,349,821	1,575,290	1,401,980	1,443,720	1,527,510
Inspection	492,499	592,650	421,870	587,890	620,970
<b>Total Building Budget</b>	<b>\$1,842,320</b>	<b>\$2,167,940</b>	<b>\$1,823,850</b>	<b>\$2,031,610</b>	<b>\$2,148,480</b>

Category Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	1,348,370	1,429,850	1,268,590	1,725,130	1,833,000
Supplies	18,870	25,230	11,700	12,050	21,050
Contractual Services	267,486	480,260	310,960	61,250	61,250
Other Charges	1,144	3,480	3,480	3,480	3,480
Interdepartmental Charges	206,450	229,120	229,120	229,700	229,700
<b>Total Program Budget</b>	<b>1,842,320</b>	<b>2,167,940</b>	<b>1,823,850</b>	<b>2,031,610</b>	<b>2,148,480</b>
Capital/Capital Studies	0	0	0	0	0
<b>Total Building Budget</b>	<b>\$1,842,320</b>	<b>\$2,167,940</b>	<b>\$1,823,850</b>	<b>\$2,031,610</b>	<b>\$2,148,480</b>

<b>Personnel Summary</b>	10.75	11.00	11.00	11.00	11.00
--------------------------	-------	-------	-------	-------	-------

# Community Development Planning Division Summary

## Purpose Statement

To provide guidance and support to help create a high quality of life in a community that offers opportunities for people to live, work, and play by implementing the City's vision, goals, and policies in the City Centennial General Plan. Provide high quality customer service by treating applicants and the public in a responsive, professional and fair manner. To improve the quality of life for persons of all economic levels through the provision of decent housing, new housing opportunities, social services, and neighborhood revitalization.

## Planning Division Services

- Provide high level of customer service through public counter and telephone assistance, case management, weekly client communications, and business liaisons.
- Develop and maintain the City General Plan, Local Coastal Plan, Zoning Ordinance, Specific Plans and other relevant policy documents.
- Implement the long-range land use, housing, mobility and complete streets, urban design, open space, historic, environmental, coastal and hillside development policies and programs.
- Review and process development applications and City Capital Projects to ensure they meet the City's General Plan, Zoning Ordinance, Design Guidelines, and other adopted policies and standards.
- Present recommendations and information to the City Council and Planning Commission for policy development.
- Review building plan checks for compliance with the Zoning Ordinance and City conditions of approval.
- Review and Process environmental reports and related documents.

	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Program Summary</b>					
Long Range Planning	727,613	1,077,190	1,048,140	0	0
Current Planning	866,324	958,180	800,810	1,611,160	1,673,820
Commissions/Boards/Committees	29,844	54,080	46,870	37,730	37,730
Planning Administration	456,942	498,750	448,420	501,360	511,060
<b>Total Planning Budget</b>	<b>\$2,080,723</b>	<b>\$2,588,200</b>	<b>\$2,344,240</b>	<b>\$2,150,250</b>	<b>\$2,222,610</b>

	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Category Expenditure Summary</b>					
Personnel	1,458,250	1,693,710	1,454,780	1,745,440	1,835,000
Supplies	1,750	8,120	7,620	26,920	8,720
Contractual Services	462,464	719,000	714,520	218,180	219,180
Other Charges	3,219	17,740	17,690	11,550	11,550
Interdepartmental Charges	155,040	149,630	149,630	148,160	148,160
<b>Total Program Budget</b>	<b>2,080,723</b>	<b>2,588,200</b>	<b>2,344,240</b>	<b>2,150,250</b>	<b>2,222,610</b>
Capital/Capital Studies	0	0	0	0	0
<b>Total Planning Budget</b>	<b>\$2,080,723</b>	<b>\$2,588,200</b>	<b>\$2,344,240</b>	<b>\$2,150,250</b>	<b>\$2,222,610</b>

<b>Personnel Summary</b>	10.50	11.00	11.00	11.00	10.00
--------------------------	-------	-------	-------	-------	-------

In FY 2024-25 and FY 2025-26 the Long Range Planning Program was consolidated into the Current Planning Budget.

# Community Development

## Code Compliance Division Summary

### Purpose Statement

To maintain a safe, healthy environment for our residents and visitors to live, work and play through assuring compliance with the City's land use, environmental and construction codes. In achieving this mission, the Code Compliance Division contributes to the long term stability of the City by protecting its economic vitality and diversity resulting in a vibrant, balanced community capable of addressing today's needs and planning for tomorrow's challenges. The Division will assure compliance by encouraging voluntary compliance and sanctioning code violators who do not comply willingly.

### Code Compliance Division Services

- Receive community concerns and complaints regarding violations of the City's Municipal Code (SCMC) and other adopted provisions related to public nuisances, zoning and land-use violations, short-term lodging, signs, commercial operations, noise, new construction and maintenance, and other various regulations.
- Investigate and resolve complaints to ensure compliance with applicable SCMC requirements.
- Address complaints, and investigate concerns or noncompliance with City-issued permits, licenses, or other approvals.
- Review proposed projects through the Development Management process to mitigate potential code enforcement issues by providing comments to applicants and applying discretionary project conditions.
- Work as liaisons with the City's various divisions and property owners to provide the education, resources, and contacts available to maintain properties in compliance with the SCMC.
- Maintain statistical data on each case to ensure compliance and reporting capability.
- Inspect tenant housing complaints for substandard conditions and illegal dwelling units.
- Manage and implement the City's annual Weed Abatement Program.
- Manage and implement the Volunteer Code Compliance program.
- Patrol public-parking areas and assist with the enforcement of violations.
- Ensure compliance with the City's public camping and beach curfew-related regulations.
- Work with the City Attorney's and Prosecutor's offices to assist in City litigation related to municipal code violations.
- Utilize Geographic Assignment Areas and Educational Outreach Programs to proactively reduce future violations.

Program Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Code Compliance	901,170	1,358,020	1,249,640	1,382,010	1,397,400
Weed Abatement	166,707	160,000	160,000	160,000	160,000
Park Ranger	218,947	436,490	419,610	691,160	754,890
<b>Total Code Compliance Budget</b>	<b>\$1,286,824</b>	<b>\$1,954,510</b>	<b>\$1,829,250</b>	<b>\$2,233,170</b>	<b>\$2,312,290</b>

Category Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	730,859	1,243,190	1,175,330	1,496,670	1,654,290
Supplies	19,139	25,530	24,890	28,560	28,560
Contractual Services	373,706	490,750	433,990	431,800	431,800
Other Charges	500	2,720	2,720	2,930	2,930
Interdepartmental Charges	162,620	192,320	192,320	194,710	194,710
<b>Total Program Budget</b>	<b>1,286,824</b>	<b>1,954,510</b>	<b>1,829,250</b>	<b>2,154,670</b>	<b>2,312,290</b>
Capital/Capital Studies	0	0	0	78,500	0
<b>Total Code Compliance Budget</b>	<b>\$1,286,824</b>	<b>\$1,954,510</b>	<b>\$1,829,250</b>	<b>\$2,233,170</b>	<b>\$2,312,290</b>

<b>Personnel Summary*</b>	10.00	12.00	12.00	13.00	14.00
---------------------------	-------	-------	-------	-------	-------

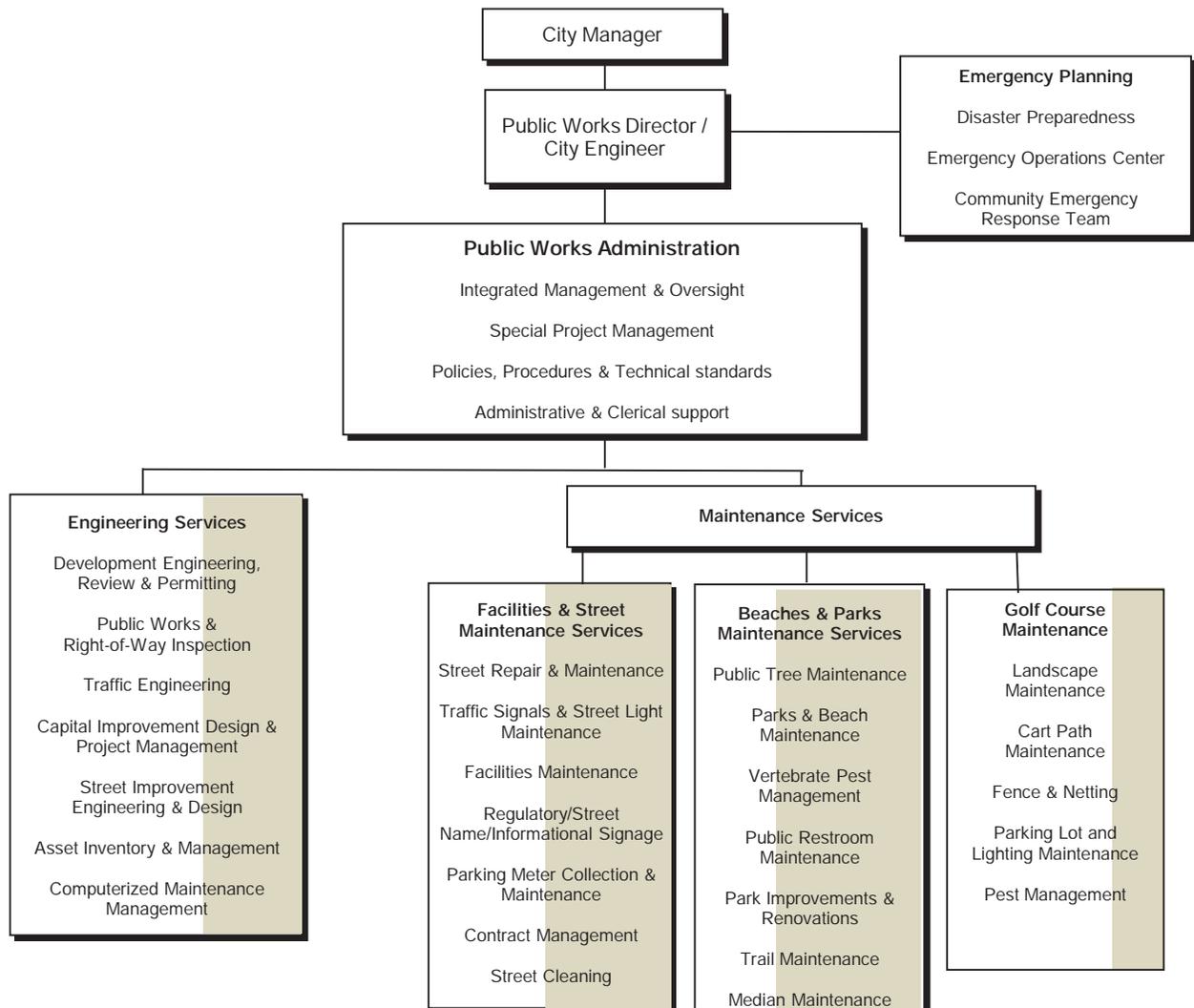
\* Excludes Community Outreach Workers funded through other funds.



# Public Works

## Department Overview:

The Public Works Department consists of the Administration, Emergency Planning, Engineering and Maintenance Services Divisions. The department is responsible for emergency preparedness, review and inspection of development projects, public right-of-way management and inspection, asset management, traffic engineering, project engineering design and construction management, and operating and maintaining City infrastructure such as City buildings, beaches, parks, sports facilities, streets, traffic signals and street lighting, trails, and municipal golf maintenance operations.



 Shading indicates contracted services

# Public Works

## Department Summary

Department Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Public Works Admin.	1,295,823	9,872,400	9,679,740	1,117,240	1,159,160
Engineering	3,042,811	4,265,420	4,225,850	3,548,900	3,640,450
City Maintenance Services	6,199,769	7,301,260	7,112,750	9,362,010	7,064,700
Beaches/Parks Maintenance	7,532,009	13,251,960	13,003,900	8,428,040	7,443,400
<b>Total Public Works Budget</b>	<b>\$18,070,412</b>	<b>\$34,691,040</b>	<b>\$34,022,240</b>	<b>\$22,456,190</b>	<b>\$19,307,710</b>

Category Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	6,292,166	7,175,890	6,870,440	7,790,840	8,095,470
Supplies	788,228	836,150	814,940	876,730	894,630
Contractual Services	7,095,187	15,963,180	15,746,430	7,017,250	7,105,890
Other Charges	13,740	24,150	25,880	26,190	26,540
Interdepartmental Charges	1,525,260	1,499,280	1,530,280	1,675,180	1,685,180
<b>Total Program Budget</b>	<b>15,714,581</b>	<b>25,498,650</b>	<b>24,987,970</b>	<b>17,386,190</b>	<b>17,807,710</b>
Capital/Capital Studies	2,355,831	9,192,390	9,034,270	5,070,000	1,500,000
<b>Total Public Works Budget</b>	<b>\$18,070,412</b>	<b>\$34,691,040</b>	<b>\$34,022,240</b>	<b>\$22,456,190</b>	<b>\$19,307,710</b>

<b>Personnel Summary</b>	44.30	44.30	44.30	45.30	45.30
--------------------------	-------	-------	-------	-------	-------

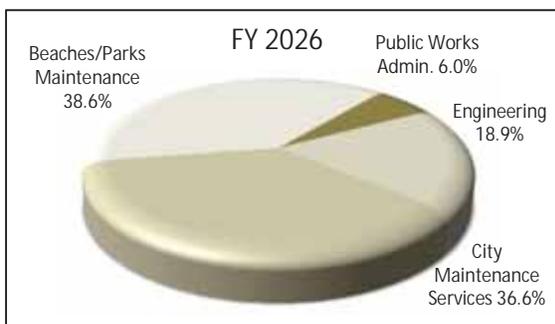
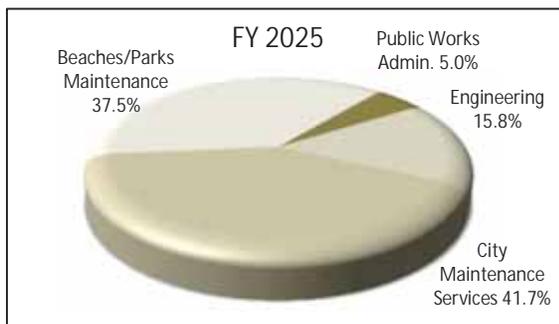
### Accomplishments for FY 2023-24

- Complete construction on the City Council chambers project at City Hall
- Complete construction of the temporary Steed Park Pickleball Court Facility.
- Rekeyed City facilities and replaced 11 parking pay stations
- Complete the installation of the audio/video equipment for the Council Chambers at City Hall
- Initiated the Casa Romantica Slope Stabilization project to stabilize land for the historic structure
- Coordination and progression related to the San Clemente Sand Replenishment project
- Expanded the Senior Mobility program
- Completed contract revision with CR&R for trash services.

### Key Initiatives

- Complete Marine Safety Building relocation study
- Initiate the Ave. Del Mar electrical services and pavement rehabilitation
- Complete study and design for construction of the pedestrian Audible Warning System for the Railroad
- Complete the San Clemente Shoreline Project (Beach Sand Replenishment) with Corps of Engineers
- Replace the Water Reclamation Plant gate
- Replace Liberty Park Playground shade sails
- Complete the rehabilitation of the Montalvo and Riviera Beach Trail Pedestrian Bridges.
- Complete the Casa Romantica Slope Stabilization project to stabilize land for the historic structure

## Public Works Summary



# Public Works

## Department Summary

Expenditures	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
Description	Actual	Adj Budget	Projected	Budget	Budget
Full-Time Salaries	\$3,672,886	\$4,355,400	\$4,069,230	\$4,776,740	\$4,993,830
Overtime	255,857	206,020	245,470	220,270	220,420
Benefits	2,363,423	2,614,470	2,555,740	2,793,830	2,881,220
<i>Total Personnel</i>	<i>6,292,166</i>	<i>7,175,890</i>	<i>6,870,440</i>	<i>7,790,840</i>	<i>8,095,470</i>
Office Supplies	11,846	14,870	15,190	15,850	16,600
Other Operating Supplies	438,384	482,420	460,330	492,610	498,870
Street Signs & Materials	73,268	96,040	96,040	101,040	106,540
Maintenance Supplies	264,730	242,820	243,380	267,230	272,620
<i>Total Supplies</i>	<i>788,228</i>	<i>836,150</i>	<i>814,940</i>	<i>876,730</i>	<i>894,630</i>
Administrative	255	1,150	760	1,200	1,250
Travel and Training	8,497	16,170	16,570	18,190	15,740
Utilities	2,006,120	2,212,210	2,203,440	2,271,420	2,336,940
Maintenance	5,141,427	13,812,420	13,691,160	5,073,500	5,094,500
Internal Services	(898,823)	(954,000)	(944,000)	(1,070,000)	(1,070,000)
Sidewalk Pressure Washing	73,706	94,620	96,950	100,340	103,860
Rental	37,081	35,270	36,070	36,210	37,210
Animal/Pest Control	43,580	45,450	45,450	44,850	44,850
Other Contractual Services	683,344	699,890	600,030	541,540	541,540
<i>Total Contractual Services</i>	<i>7,095,187</i>	<i>15,963,180</i>	<i>15,746,430</i>	<i>7,017,250</i>	<i>7,105,890</i>
Miscellaneous Charges	10,260	19,290	12,930	13,190	13,490
Promotional Charges	0	700	700	750	800
Social Service Charges	3,480	4,160	12,250	12,250	12,250
<i>Total Other Charges</i>	<i>13,740</i>	<i>24,150</i>	<i>25,880</i>	<i>26,190</i>	<i>26,540</i>
Improvements Other Than Bldg.	968,602	4,356,480	4,363,620	2,300,000	0
Machinery and Equipment	23,245	0	0	0	0
Major Maintenance	478,252	2,865,850	2,700,590	1,470,000	550,000
Sidewalk Repair & Improvements	21,656	1,121,200	1,121,200	150,000	150,000
Major Street Maintenance	656,818	550,000	550,000	550,000	550,000
Slurry Seal	206,114	250,000	250,000	250,000	250,000
Capital Study	1,144	48,860	48,860	350,000	0
<i>Total Capital Outlay</i>	<i>2,355,831</i>	<i>9,192,390</i>	<i>9,034,270</i>	<i>5,070,000</i>	<i>1,500,000</i>
Interdepartmental Charges	1,525,260	1,530,280	1,530,280	1,706,180	1,716,180
Charges to Other Funds	0	(31,000)	0	(31,000)	(31,000)
<i>Total Interdepartmental Charges</i>	<i>1,525,260</i>	<i>1,499,280</i>	<i>1,530,280</i>	<i>1,675,180</i>	<i>1,685,180</i>
Total Interfund Transfers	0	0	0	0	0
Total Debt Service	0	0	0	0	0
<b>Total:</b>	<b>\$18,070,412</b>	<b>\$34,691,040</b>	<b>\$34,022,240</b>	<b>\$22,456,190</b>	<b>\$19,307,710</b>

### Significant Changes:

Personnel costs reflect the new Emergency Officer position and Associate Engineer reclassification.

Contractual services reflect decreases to maintenance costs as a result of the one-time costs for Slope stabilization at the Casa Romantica, while this is partially offset by increases to the tree maintenance contract. The change to the internal services is to recognize the added Associate Engineer position will be charging time to capital projects.

Capital outlay decrease as new projects are limited in the future years, with new projects including the Audible Warning System project and various other capital projects and studies.

# Public Works

## Administration Summary

### Purpose Statement

To provide leadership and coordination of engineering, design, maintenance and emergency planning functions to ensure timely, cost effective and efficient delivery of services to all City Departments and the public in accordance with federal, state, and local regulations.

### Administration Services

- Direct activities of the Engineering Services, Maintenance Services and Emergency Planning Divisions.
- Develop and monitor annual operating and capital improvement project budgets.
- Provide administrative and records management support.
- Develop and implement emergency response operating plans and conduct related readiness training.
- Develop and update policies, procedures and technical design standards.

Program Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Public Works Admin.	1,114,699	9,671,160	9,518,450	879,240	915,100
Emergency Planning	181,124	201,240	161,290	238,000	244,060
<b>Total Public Works Admin Budget</b>	<b>\$1,295,823</b>	<b>\$9,872,400</b>	<b>\$9,679,740</b>	<b>\$1,117,240</b>	<b>\$1,159,160</b>

Category Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	617,355	895,570	722,320	970,720	1,012,470
Supplies	6,967	11,630	11,630	11,930	11,980
Contractual Services	544,237	8,865,000	8,837,500	9,220	9,290
Other Charges	4,344	7,780	15,870	15,920	15,970
Interdepartmental Charges	122,920	92,420	92,420	109,450	109,450
<b>Total Program Budget</b>	<b>1,295,823</b>	<b>9,872,400</b>	<b>9,679,740</b>	<b>1,117,240</b>	<b>1,159,160</b>
Capital/Capital Studies	0	0	0	0	0
<b>Total Public Works Admin Budget</b>	<b>\$1,295,823</b>	<b>\$9,872,400</b>	<b>\$9,679,740</b>	<b>\$1,117,240</b>	<b>\$1,159,160</b>

<b>Personnel Summary</b>	6.00	6.00	5.00	5.00	5.00
--------------------------	------	------	------	------	------

# Public Works

## Engineering Services Summary

### Purpose Statement

To provide professional engineering services for the planning, design, construction, inspection and maintenance of City infrastructure to meet existing and future demands for adequate services, that include transportation, park facilities, water supply and distribution, sewage collection and treatment, environmental protection, and drainage collection and conveyance.

### Engineering Division Services

- Provide engineering design, administration and construction of public works projects.
- Issue residential/commercial development grading and construction inspection permits, right-of-way encroachment permits and transportation permits.
- Provide transportation, traffic, and parking services.
- Process development projects and coordinate with Planning and Building divisions for development project reviews.
- Conduct inspections of grading, water, sewer, streets, drainage and City facility projects to ensure conformance with approved plans and specifications.

Program Summary	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	Actual	Adj Budget	Projected	Budget	Budget
Development Engineering	714,596	699,610	624,800	658,450	678,380
Inspection	390,529	392,040	395,560	420,320	431,880
Traffic	509,567	563,000	563,730	598,620	617,310
Design & Development	(25,101)	(12,550)	3,930	149,430	161,340
Streets Engineering	560,638	688,650	703,160	758,610	788,070
Major Street Maintenance	892,582	1,934,670	1,934,670	963,470	963,470
<b>Total Engineering Budget</b>	<b>\$3,042,811</b>	<b>\$4,265,420</b>	<b>\$4,225,850</b>	<b>\$3,548,900</b>	<b>\$3,640,450</b>

Category Expenditure Summary	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	Actual	Adj Budget	Projected	Budget	Budget
Personnel	2,567,250	2,819,560	2,827,720	3,188,790	3,299,760
Supplies	6,384	15,300	14,990	16,670	17,120
Contractual Services	(679,803)	(727,970)	(795,390)	(872,230)	(892,100)
Other Charges	1,672	2,000	2,000	2,000	2,000
Interdepartmental Charges	262,720	235,330	255,330	263,670	263,670
<b>Total Program Budget</b>	<b>2,158,223</b>	<b>2,344,220</b>	<b>2,304,650</b>	<b>2,598,900</b>	<b>2,690,450</b>
Capital/Capital Studies	884,588	1,921,200	1,921,200	950,000	950,000
<b>Total Engineering Budget</b>	<b>\$3,042,811</b>	<b>\$4,265,420</b>	<b>\$4,225,850</b>	<b>\$3,548,900</b>	<b>\$3,640,450</b>

<b>Personnel Summary</b>	15.00	15.00	16.00	17.00	17.00
--------------------------	-------	-------	-------	-------	-------

# Public Works

## Facilities and Street Maintenance Services

### Purpose Statement

To provide proactive and cost effective maintenance support services for the City's facilities and structures to achieve their maximum expected design life and to ensure a safe environment for the public and City employees.

### City Maintenance Services

- Maintain and repair City-owned streets, sidewalks, traffic signals, traffic signs, street striping, parking meters and pay stations, street lights, and unimproved storm drainage channels.
- Maintain City facilities and buildings.
- Manage contract street sweeping program.
- Support Engineering Division (Traffic Transportation) to manage traffic flow through coordinating traffic signals.
- Support the Street Improvement Program, Major Street Maintenance and Slurry Seal programs.

Program Summary	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	Actual	Adj Budget	Projected	Budget	Budget
Traffic Signals	1,254,700	1,218,850	1,200,230	1,216,970	1,246,480
Traffic Maintenance	308,705	472,050	561,270	483,250	506,620
Maintenance Services Admin.	825,141	915,040	887,320	962,420	993,310
Street Maintenance & Repair	636,183	700,380	600,730	848,480	876,620
Senior Center Facility	80,565	87,780	86,720	84,470	85,850
Parking Maintenance	207,528	196,790	196,790	213,010	215,250
Facilities Maintenance	2,311,193	3,183,730	3,050,050	4,999,370	2,574,780
Street Lighting	575,754	526,640	529,640	554,040	565,790
<b>Total City Maintenance Services Budget</b>	<b>\$6,199,769</b>	<b>\$7,301,260</b>	<b>\$7,112,750</b>	<b>\$9,362,010</b>	<b>\$7,064,700</b>

Category Expenditure Summary	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	Actual	Adj Budget	Projected	Budget	Budget
Personnel	2,632,483	2,983,440	2,848,450	3,144,810	3,282,750
Supplies	454,482	452,000	430,790	468,230	480,720
Contractual Services	2,066,168	2,154,480	2,117,530	2,122,510	2,164,470
Other Charges	6,674	13,320	6,960	7,220	7,520
Interdepartmental Charges	732,970	714,020	725,020	829,240	829,240
<b>Total Program Budget</b>	<b>5,892,777</b>	<b>6,317,260</b>	<b>6,128,750</b>	<b>6,572,010</b>	<b>6,764,700</b>
Capital/Capital Studies	306,992	984,000	984,000	2,790,000	300,000
<b>Total City Maintenance Services Budget</b>	<b>\$6,199,769</b>	<b>\$7,301,260</b>	<b>\$7,112,750</b>	<b>\$9,362,010</b>	<b>\$7,064,700</b>

<b>Personnel Summary</b>	20.80	20.80	20.80	20.80	20.80
--------------------------	-------	-------	-------	-------	-------

# Public Works

## Beaches/Parks Maintenance Services Summary

### Purpose Statement

To maintain and preservethe City's beaches, parks, trails, medians, maintenance landscapes, urban forest and the pier in an efficient, safe and cost-effective manner.

### Beaches/Parks Maintenance Services

- Oversee maintenance for beaches, parks, trails, medians, public trees, and the utilities facilities landscape.
- Manage maintenance contractors to ensure compliance with expected service levels.
- Maintain park playground equipment to safety standards regulated by the Federal Government.
- Oversee the maintenance operations of the Muncipal Golf Course.

Program Summary	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	Actual	Adj Budget	Projected	Budget	Budget
Trail Maintenance	287,300	280,110	280,110	286,020	291,790
Street Median & Trees	424,769	417,880	387,880	861,800	514,310
Streetscapes	738,212	1,104,620	1,056,950	858,760	884,010
Park Maintenance	3,752,345	5,486,570	5,402,410	4,086,010	4,043,900
Beach Maintenance	1,699,715	5,328,360	5,247,500	1,686,460	1,046,430
Parks & Beach Maint. Administration	629,668	634,420	629,050	648,990	662,960
<b>Total Beaches/Parks Maint. Budget</b>	<b>\$7,532,009</b>	<b>\$13,251,960</b>	<b>\$13,003,900</b>	<b>\$8,428,040</b>	<b>\$7,443,400</b>

Category Expenditure Summary	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	Actual	Adj Budget	Projected	Budget	Budget
Personnel	475,078	477,320	471,950	486,520	500,490
Supplies	320,395	357,220	357,530	379,900	384,810
Contractual Services	5,164,585	5,671,670	5,586,790	5,757,750	5,824,230
Other Charges	1,050	1,050	1,050	1,050	1,050
Interdepartmental Charges	406,650	457,510	457,510	472,820	482,820
<b>Total Program Budget</b>	<b>6,367,758</b>	<b>6,964,770</b>	<b>6,874,830</b>	<b>7,098,040</b>	<b>7,193,400</b>
Capital/Capital Studies	1,164,251	6,287,190	6,129,070	1,330,000	250,000
<b>Total Beaches/Parks Maint. Budget</b>	<b>\$7,532,009</b>	<b>\$13,251,960</b>	<b>\$13,003,900</b>	<b>\$8,428,040</b>	<b>\$7,443,400</b>

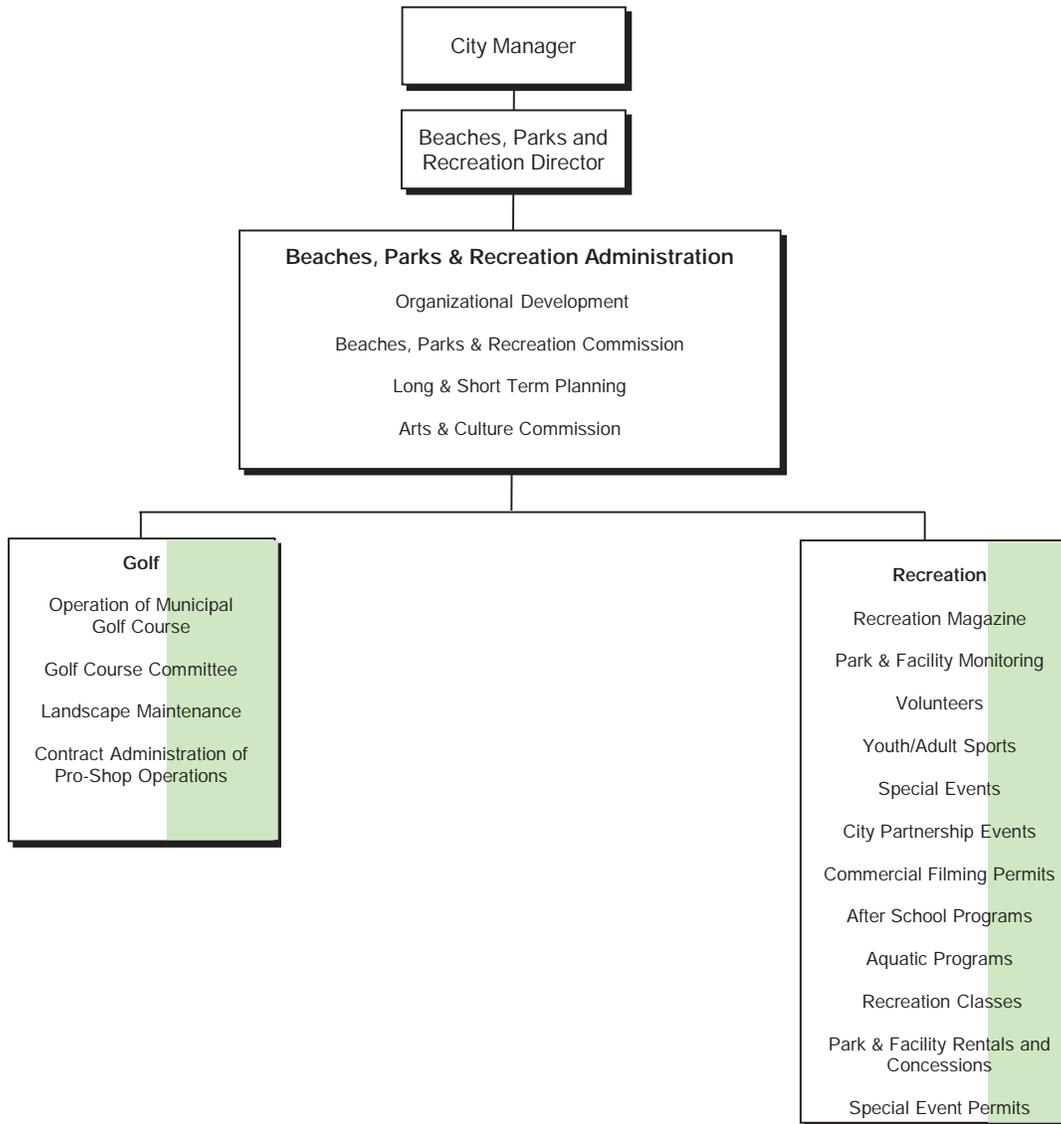
<b>Personnel Summary</b>	2.50	2.50	2.50	2.50	2.50
--------------------------	------	------	------	------	------



# Beaches, Parks & Recreation

## Department Overview:

The Beaches, Parks & Recreation Department consists of the Administration, Recreation, and Golf divisions. The department operates several key community resources and historic facilities, and offers a wide range of enriching programs, services, and community special events that contribute to the quality of life in San Clemente. From our famous pier and beaches, to our beautiful inland trails and hillsides, the department strives to serve the community's needs while helping to celebrate and preserve the many truly unique and special qualities that make San Clemente such an outstanding place to live, work, and play.



 Shading indicates contracted services

# Beaches, Parks & Recreation

## Department Summary

Department Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Beaches, Parks & Rec. Admin.	594,433	604,510	525,620	464,380	484,210
Recreation	4,965,009	5,869,780	5,761,150	6,127,620	6,244,280
<b>Total Beaches, Parks &amp; Rec. Budget</b>	<b>\$5,559,442</b>	<b>\$6,474,290</b>	<b>\$6,286,770</b>	<b>\$6,592,000</b>	<b>\$6,728,490</b>

Category Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	2,624,302	3,327,590	3,186,180	3,432,460	3,554,090
Supplies	288,241	388,670	406,400	393,920	394,900
Contractual Services	988,096	1,079,200	1,033,430	984,420	999,500
Other Charges	1,236,563	1,211,220	1,193,150	1,275,120	1,273,920
Interdepartmental Charges	422,240	467,610	467,610	506,080	506,080
<b>Total Program Budget</b>	<b>5,559,442</b>	<b>6,474,290</b>	<b>6,286,770</b>	<b>6,592,000</b>	<b>6,728,490</b>
Capital/Capital Studies	0	0	0	0	0
<b>Total Beaches, Parks &amp; Rec. Budget</b>	<b>\$5,559,442</b>	<b>\$6,474,290</b>	<b>\$6,286,770</b>	<b>\$6,592,000</b>	<b>\$6,728,490</b>

Personnel Summary	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	17.75	18.75	18.75	18.75	18.75

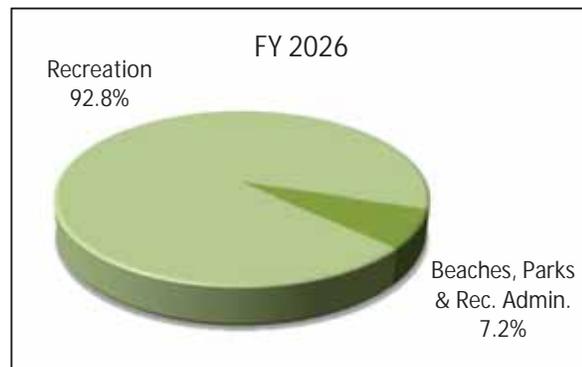
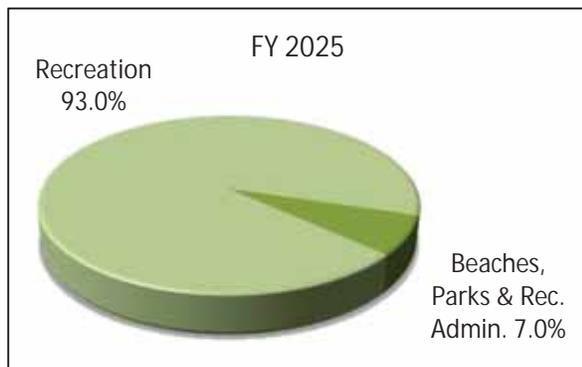
### Accomplishments for FY 2023-24

- Completed addendum to environmental review of Steed memorial Park site-specific master plan update to incorporate 24 pickleball courts in planned design
- Recorded golf course usage/occupancy at 92% throughout the year
- Implemented new youth sports partnership policy with new fees and application process
- Completed Steed park concession stand upgrades and opened services to the public with in-house operations
- Hosted San Clemente Ocean Games in support of longstanding tradition of watermen competitions
- Established inaugural Dia de Los Muertos event, celebrating and honoring an important cultural event
- Executed a lease agreement for development and operation of a miniature golf course facility at Vista Hermosa Sports Park

### Key Initiatives

- Complete site-specific park master plan updates for Linda Lane, San Luis Rey, San Geronio, and Bonito Canyon Parks
- Revise or update policies related to fee waivers and partnership agreements, including sports, community and event partners
- Evaluate and enhance the sports league offers for youth and adult sports
- Review and update recreation fees for facilities and services
- Monitor and enforce lease provisions at municipal facilities
- Support the expansion of the skate park at Steed Park/Ralphs Skate Court
- Complete a master plan update for the municipal golf course that will include a future plan for operations
- Initiate the design of two off-leash dog parks
- Expand access to public pool by providing additional family events and access to the Ole Hanson Beach Club

## Beaches, Parks and Recreation Summary



# Beaches, Parks & Recreation

## Department Summary

Expenditures	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
Description	Actual	Adj Budget	Projected	Budget	Budget
Full-Time Salaries	\$1,009,780	\$1,304,400	\$1,235,740	\$1,377,690	\$1,466,280
Part-Time Salaries	775,186	1,127,280	1,093,980	1,102,900	1,104,620
Overtime	46,568	20,600	28,160	21,950	21,950
Benefits	792,768	875,310	828,300	929,920	961,240
<b>Total Personnel</b>	<b>2,624,302</b>	<b>3,327,590</b>	<b>3,186,180</b>	<b>3,432,460</b>	<b>3,554,090</b>
Office Supplies	10,052	9,950	9,950	9,950	9,950
Other Operating Supplies	263,398	251,720	259,320	247,350	248,300
Concession Supplies	874	110,000	120,000	120,000	120,000
Maintenance Supplies	13,917	17,000	17,130	16,620	16,650
<b>Total Supplies</b>	<b>288,241</b>	<b>388,670</b>	<b>406,400</b>	<b>393,920</b>	<b>394,900</b>
Administrative	14,224	16,140	16,520	15,590	16,270
Travel and Training	13,938	14,690	15,410	20,250	18,000
Maintenance	38,060	141,650	128,650	94,480	96,670
Professional Services	130,268	145,300	144,300	162,280	162,520
Bank Merchant Fees	47,015	53,000	48,850	50,980	52,000
Contractual Services	156,608	145,600	131,950	80,190	81,150
<b>Total Contractual Services</b>	<b>988,096</b>	<b>1,079,200</b>	<b>1,033,430</b>	<b>984,420</b>	<b>999,500</b>
Miscellaneous Charges	21,652	28,460	28,240	31,070	29,870
Promotional Charges	2,000	2,000	2,000	2,000	2,000
Special Event Costs	127,329	168,800	155,950	163,800	163,800
Contract Class Instructors	1,085,582	1,011,960	1,006,960	1,078,250	1,078,250
<b>Total Other Charges</b>	<b>1,236,563</b>	<b>1,211,220</b>	<b>1,193,150</b>	<b>1,275,120</b>	<b>1,273,920</b>
Improvements Other Than Bldg.	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Interdepartmental Charges	422,240	467,610	467,610	506,080	506,080
<b>Total Interdepartmental Charges</b>	<b>422,240</b>	<b>467,610</b>	<b>467,610</b>	<b>506,080</b>	<b>506,080</b>
Total Interfund Transfers	0	0	0	0	0
Total Debt Service	0	0	0	0	0
<b>Total:</b>	<b>\$5,559,442</b>	<b>\$6,474,290</b>	<b>\$6,286,770</b>	<b>\$6,592,000</b>	<b>\$6,728,490</b>

### Significant Change:

Personnel costs recognize the same level of staffing for the department.  
 Contractual services cost decrease as a result of a one time rate study to be initiated in FY 2023-24.  
 Other charges are primarily increasing by costs for contract class instructors.

# Beaches, Parks & Recreation

## Administration Division Summary

**Purpose Statement**

To provide support, direction and oversight to Recreation Division and programs with an emphasis on community needs, environmental conservation, conserving historic facilities, providing enriching programs and special community events, and service to the public in an enjoyable and safe manner.

**Beaches, Parks & Recreation Administration Services**

- Direct the Beaches, Parks and Recreation divisions of the City.
- Provide staff assistance to the Beaches, Parks & Recreation Commission.
- Provide staff assistance to the Arts & Culture Commission.

Program Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Beaches, Parks & Rec. Admin.	594,433	604,510	525,620	464,380	484,210
<b>Total BP&amp;R Administration Budget</b>	<b>\$594,433</b>	<b>\$604,510</b>	<b>\$525,620</b>	<b>\$464,380</b>	<b>\$484,210</b>

Category Expenditure Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	486,069	524,450	446,560	423,160	446,440
Supplies	2,311	2,450	2,450	2,450	2,450
Contractual Services	52,346	42,950	41,950	3,950	1,700
Other Charges	6,697	14,120	14,120	11,450	10,250
Interdepartmental Charges	47,010	20,540	20,540	23,370	23,370
<b>Total Program Budget</b>	<b>594,433</b>	<b>604,510</b>	<b>525,620</b>	<b>464,380</b>	<b>484,210</b>
Capital/Capital Studies	0	0	0	0	0
<b>Total BP&amp;R Administration Budget</b>	<b>\$594,433</b>	<b>\$604,510</b>	<b>\$525,620</b>	<b>\$464,380</b>	<b>\$484,210</b>

<b>Personnel Summary</b>	3.00	3.00	2.00	2.00	2.00
--------------------------	------	------	------	------	------

# Beaches, Parks & Recreation

## Recreation Division Summary

### Purpose Statement

To promote health, wellness, and quality of life through services and programs that strengthen a sense of place and community, promote cultural unity, and facilitate neighborhood and community problem solving.

### Recreation Services

- Develop and implement a variety of recreation programs and events for the community.
- Coordinate City services for community partnered events.
- Collaborate with community organizations to acquire funding and resources for programs.
- Provide exceptional customer service to residents.
- Facilitate appropriate use of public facilities and parks through a permit process.

Program Summary	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	Actual	Adj Budget	Projected	Budget	Budget
Ole Hanson Beach Club (OHBC)	214,887	235,170	235,550	247,310	253,200
Community Center	511,282	605,350	616,250	602,440	612,870
Community Services	1,275,675	1,264,640	1,310,430	1,388,010	1,408,550
Aquatics	1,280,575	1,355,680	1,311,440	1,437,120	1,469,590
VH Sports Field/SC Aquatics Facility	885,281	1,020,980	992,870	1,032,110	1,048,090
Steed Park Operations	297,476	667,590	631,940	630,220	644,910
Recreation Programs/Events	499,833	720,370	662,670	790,410	807,070
<b>Total Recreation Budget</b>	<b>\$4,965,009</b>	<b>\$5,869,780</b>	<b>\$5,761,150</b>	<b>\$6,127,620</b>	<b>\$6,244,280</b>

Category Expenditure Summary	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	Actual	Adj Budget	Projected	Budget	Budget
Personnel	2,138,233	2,803,140	2,739,620	3,009,300	3,107,650
Supplies	285,930	386,220	403,950	391,470	392,450
Contractual Services	935,750	1,036,250	991,480	980,470	997,800
Other Charges	1,229,866	1,197,100	1,179,030	1,263,670	1,263,670
Interdepartmental Charges	375,230	447,070	447,070	482,710	482,710
<b>Total Program Budget</b>	<b>4,965,009</b>	<b>5,869,780</b>	<b>5,761,150</b>	<b>6,127,620</b>	<b>6,244,280</b>
Capital/Capital Studies	0	0	0	0	0
<b>Total Recreation Budget</b>	<b>\$4,965,009</b>	<b>\$5,869,780</b>	<b>\$5,761,150</b>	<b>\$6,127,620</b>	<b>\$6,244,280</b>

<b>Personnel Summary</b>	14.75	15.75	16.75	16.75	16.75
--------------------------	-------	-------	-------	-------	-------



**Special Revenue Funds** account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specific purposes.

## Special Revenue Funds

Street  
Improvement  
Fund

Gas Tax Fund

Miscellaneous  
Grants Fund

Disaster Relief  
Fund

Air Quality  
Improvement  
Fund

Local Cable  
Infrastructure  
Fund

Police Grants  
Fund

Local Transit

Building  
Homes & Jobs  
Act

# Street Improvement Fund

## 042-848

**Description:** The Street Improvement Fund was a benefit assessment district approved by the City Council on July 19, 1995, established to provide a designated fund for the rehabilitation of City streets. This assessment district expired in FY 2011-12, but the fund is utilized for rehabilitation of City streets with other revenue amounts.

**Funding Source:** Revenue sources include Measure M monies, contributions from the City's General Fund and investment earnings. In addition, Water and Sewer projects are coordinated with street improvement projects to minimize surface reconstruction costs. Funds for these projects are transferred in from the applicable Water and Sewer Depreciation Reserves.

**Legal Basis:** Measure M monies are governed by the County of Orange Transportation Authority and are restricted. The General Fund and Other Fund transfers are not legally restricted.

**Budget Overview:** Revenues for FY 2024-25 and 2025-26 include Measure M2 revenues in the amount of \$1.5 million, investment earnings of \$91,000 and transfers from other funds of \$700,000. Expenditures include capital improvements of \$1.3 million annually for street improvement program projects, \$100,000 for Alley/Parking Lot Pavement Rehabilitation, and \$275,000 and \$400,000 for Signal Synchronization projects.

**Fund Balance:** Fund balance will be \$814,870 at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	\$5,185,574	\$4,771,110	\$4,771,110	\$1,142,350	\$951,910
<b>Revenues:</b>					
Street Improvement Assessments	4	0	0	0	0
Penalties on Delinquent Taxes	1	0	0	0	0
Measure M2 Apportionment	1,351,718	1,280,000	1,407,100	1,455,500	1,509,000
Investment Earnings	62,409	72,000	91,000	91,200	91,100
Other State Grants	51,585	0	0	0	0
Transfer from General Fund	500,000	500,000	500,000	500,000	500,000
Transfer from Water Depreciation	2,821	100,000	100,000	100,000	100,000
Transfer from Sewer Depreciation	0	100,000	100,000	100,000	100,000
<b>Total Revenues</b>	<b>1,968,538</b>	<b>2,052,000</b>	<b>2,198,100</b>	<b>2,246,700</b>	<b>2,300,100</b>
<b>Expenditures:</b>					
Contractual Services	342,976	1,395,720	1,395,720	700,000	575,000
Capital Improvements*	1,958,561	4,811,460	4,378,090	1,675,000	1,800,000
Interdepartmental Charges	81,470	53,050	53,050	62,140	62,140
<b>Total Expenditures</b>	<b>2,383,007</b>	<b>6,260,230</b>	<b>5,826,860</b>	<b>2,437,140</b>	<b>2,437,140</b>
<b>Ending Balance</b>	<b>\$4,771,105</b>	<b>\$562,880</b>	<b>\$1,142,350</b>	<b>\$951,910</b>	<b>\$814,870</b>

# Street Improvement Fund

*Detail of Capital Improvements:	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	Actual	Adj Budget	Projected	Budget	Budget
Alley Pavement Rehabilitation	37,669	0	0	0	0
Alley Pavement Rehabilitation	31,162	0	0	0	0
Del Mar Street Rehabilitation	12,516	1,234,900	1,180,070	0	0
Street Improvement Projects	762,461	582,020	582,020	0	0
Alley Pavement Rehabilitation	28,662	680,630	715,730	0	0
Street Improvement Projects	1,086,091	413,910	270	0	0
Street Improvement Projects	0	1,500,000	1,500,000	0	0
Alley Pavement Rehabilitation	0	400,000	400,000	0	0
Street Rehabilitation Program	0	0	0	1,300,000	1,300,000
Alley/Parking Lot Rehabilitation Program	0	0	0	100,000	100,000
Signal Synchronization Projects	0	0	0	275,000	400,000
<b><i>Total Capital Improvements</i></b>	<b>\$1,958,561</b>	<b>\$4,811,460</b>	<b>\$4,378,090</b>	<b>\$1,675,000</b>	<b>\$1,800,000</b>

# Gas Tax Funds

## 011-864/012-861/013-802/015-806

**Description:** The Gas Tax Fund is utilized for new construction and the reconstructing of City streets and the placement of asphalt for rehabilitation and preservation purposes. The fund also provides for the improvement and maintenance of county arterial bikeways and pedestrian walkways.

**Funding Source:** The main revenue sources for this fund are Gas Tax apportionments (2103, 2105, 2106, 2107, 2107.5), Traffic Congestion Relief, and Road Maintenance and Rehabilitation Account (2031) funds. Measure M revenues in this fund are grant revenues that are related to specific capital projects.

**Legal Basis:** This fund is governed by the California Street & Highways Code. Resources in this fund are restricted.

**Budget Overview:** Revenues for this fund include Gas taxes, grants, transfers, and other State program receipts. Fiscal years 2024-25 and 2025-26 capital projects total \$2.4 million and \$3.95 million respectively. Projects include Arterial Street Pavement Maintenance (\$750,000), Local Street Pavement Maintenance (\$750,000), Traffic Signal Camera Replacement (\$150,000), Street Sign Replacement Program (\$50,000) per year. Other projects include Sidewalk repairs (\$100,000) and (\$450,000), As-Needed Street Improvement Program (\$200,000) and (\$700,000), and Calafia Complete Streets (\$150,000) and (\$1.0 million).

**Fund Balance:** Fund balance is budgeted to be \$4.7 million at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	\$5,037,081	\$6,371,950	\$6,371,950	\$4,907,800	\$5,538,590
<b>Revenues:</b>					
2103 Motor Vehicle Fuel Tax	522,814	635,660	564,730	569,640	605,660
2105 Apportionment (Prop. 111)	365,157	420,940	390,500	398,250	410,940
2106 Apportionment	233,924	265,120	251,060	256,050	260,120
2107 Apportionment	497,648	505,600	533,370	544,260	548,000
2107.5 Apportionment	7,500	7,500	7,500	7,500	7,500
2031 Apportionment	1,416,476	1,585,750	1,535,810	1,641,700	1,658,000
OCTA Senior Transportation	105,221	111,490	111,490	117,300	120,570
Investment Earnings	28,042	80,230	105,890	100,400	100,500
Other County Grants	0	1,075,120	1,075,120	0	0
Miscellaneous Revenues	58,981	0	0	0	0
Transfer from General Fund	14,590	15,000	15,000	15,000	15,000
Transfer from Other Funds	35,131	0	0	0	0
<b>Total Revenues</b>	<b>3,285,484</b>	<b>4,702,410</b>	<b>4,590,470</b>	<b>3,650,100</b>	<b>3,726,290</b>
<b>Expenditures:</b>					
Contractual Services	0	25,000	0	25,000	25,000
Other Charges	38,180	116,000	116,000	59,000	59,000
Capital Improvements*	1,406,174	7,680,830	5,403,310	2,400,000	3,950,000
Interfund Charges	52,630	35,310	35,310	25,310	25,310
Transfer to General Fund	453,629	520,000	500,000	510,000	510,000
<b>Total Expenditures</b>	<b>1,950,613</b>	<b>8,377,140</b>	<b>6,054,620</b>	<b>3,019,310</b>	<b>4,569,310</b>
<b>Ending Balance</b>	<b>\$6,371,952</b>	<b>\$2,697,220</b>	<b>\$4,907,800</b>	<b>\$5,538,590</b>	<b>\$4,695,570</b>

# Gas Tax Fund

*Detail of Capital Improvements:	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Camino Del Rio & Ave. La Pata Extension	35,131	13,150	13,150	0	0
Alley Pavement Rehabilitation	15,681	0	0	0	0
Camino De Los Mares Rehab I-5 to Vaquero	1,033	0	0	0	0
S. El Camino Real (Ave Mendocino to City Limit)	30,453	1,249,970	1,249,970	0	0
Street Sign Replacement Program	35,489	100,000	100,000	50,000	50,000
Del Mar Street Rehabilitation	0	450,000	450,000	0	0
RMRA Signalized Intersection Improvements	0	1,060,320	1,060,320	0	0
Pavement Preservation Program	1,461	496,320	495,360	0	0
As Needed Sidewalk Repair and Improvements	274	724,720	0	0	0
Pavement Preservation Program	15,489	684,510	684,510	0	0
Arterial Street Pavement Maintenance	1,271,163	228,840	0	0	0
Machinery and Equipment	0	7,000	0	0	0
Software	0	16,000	0	0	0
Sidewalk Repairs	0	550,000	0	0	0
Traffic Signal Cabinet & Pedestals Replacement	0	600,000	600,000	0	0
Arterial Street Pavement Maintenance	0	750,000	0	0	0
Local Street Pavement Maintenance	0	750,000	750,000	0	0
As-Needed Street Improvement Program-Variou	0	0	0	200,000	700,000
Arterial Street Improvement Program	0	0	0	750,000	750,000
Calle Pueblo Sidewalk Improvements	0	0	0	100,000	450,000
Local Street Improvement Program	0	0	0	750,000	750,000
Traffic Signal Camera Replacement	0	0	0	150,000	150,000
Camino Capistrano Crosswalk Improvements	0	0	0	100,000	0
Calafia Complete Streets	0	0	0	150,000	1,000,000
Mira Costa Pedestrian Island	0	0	0	150,000	0
ECR & Ave Palizada to Presidio Class 3 Bike Improv.	0	0	0	0	100,000
<b>Total Capital Improvements</b>	<b>\$1,406,174</b>	<b>\$7,680,830</b>	<b>\$5,403,310</b>	<b>\$2,400,000</b>	<b>\$3,950,000</b>

# Miscellaneous Grants Fund

## 017-990

**Description:** The Miscellaneous Grants Fund is comprised of Federal Housing and Urban Development Community Development Block Grants (C.D.B.G.) and other grants received by the City for various projects related to community programs and public improvements.

**Funding Source:** The major source of revenue for this fund is C.D.B.G. monies.

**Legal Basis:** Resources in this fund are restricted based on the grant agreement.

**Budget Overview:** This fund includes CDBG grant revenues and program costs. Housing rehabilitation for low income households and infrastructure activities continue to be the major program initiative funded for FY 2024-25 and FY 2025-26.

**Fund Balance:** The FY 2025-26 fund balance of \$590,330 includes rehabilitation loan receivable amounts.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	<b>\$347,130</b>	<b>\$407,750</b>	<b>\$407,750</b>	<b>\$546,850</b>	<b>\$606,090</b>
<b>Revenues:</b>					
CDBG Home Rehabilitation	156,132	152,630	152,630	150,960	150,960
Public Facilities/Infrastructure Grant	394,633	232,380	232,380	125,000	125,000
Commercial Rehabilitation Grant	1,967	18,030	10,000	10,000	10,000
Public Services Grant	48,739	47,130	52,130	47,130	47,130
CDBG Administration Grant	38,112	80,250	57,850	62,850	62,850
CDBG CV Grant	63,558	0	0	0	0
Program Income	-29,458	10,000	57,150	10,000	10,000
<b>Total Revenues</b>	<b>673,683</b>	<b>540,420</b>	<b>562,140</b>	<b>405,940</b>	<b>405,940</b>
<b>Expenditures:</b>					
Personnel	63,160	0	0	0	0
Supplies	672	0	0	0	0
Contractual Services	105,973	246,740	246,740	219,640	219,640
Other Charges	36,285	37,130	37,130	37,130	37,130
Capital Outlay	394,632	232,400	125,000	75,000	150,000
Interfund Transfers	8,520	10,000	10,000	10,000	10,000
Interfund Charges	3,820	4,170	4,170	4,930	4,930
<b>Total Expenditures</b>	<b>613,062</b>	<b>530,440</b>	<b>423,040</b>	<b>346,700</b>	<b>421,700</b>
<b>Ending Balance</b>	<b>\$407,751</b>	<b>\$417,730</b>	<b>\$546,850</b>	<b>\$606,090</b>	<b>\$590,330</b>
<b>Programs:</b>					
<b>C.D.B.G. Housing Rehabilitation</b>					
Contractual Services	65,924	152,630	152,630	150,960	150,960
Other Charges	130	0	0	0	0
<b>C.D.B.G. Commercial Rehabilitation</b>					
Contractual Services	1,967	18,030	18,030	10,000	10,000
<b>C.D.B.G. CV Grant</b>					
Personnel	63,160	0	0	0	0
Supplies	398	0	0	0	0
<b>Public Services</b>					
Other Charges	36,155	37,130	37,130	37,130	37,130
Transfer to General Fund	8,520	10,000	10,000	10,000	10,000
<b>City Administration</b>					
Contractual Services	38,082	76,080	76,080	58,680	58,680
Supplies	274	0	0	0	0
Interdepartmental Charges	3,820	4,170	4,170	4,930	4,930
<b>Public Facility/Infrastructure</b>					
CDBG Infrastructure	394,632	232,400	125,000	75,000	150,000
<b>Total Expenditures</b>	<b>\$613,062</b>	<b>\$530,440</b>	<b>\$423,040</b>	<b>\$346,700</b>	<b>\$421,700</b>

# Disaster Relief Fund

016-804

**Description:** The Disaster Relief fund was reactivated in FY 2019-20 and is utilized to pay for costs related to COVID related activities. The Disaster Relief Fund will be used to track costs incurred related to the pandemic and be used to provide resources to mitigate the impact to citizens and staff.

**Funding Source:** This fund was initially funded in FY 2019-20 through transfers from the General Fund and the General Liability Fund. These amounts provided were to provide initial amounts to fund COVID related costs until Federal and/or State resources are made available from grants or other resources.

**Legal Basis:** The funds contributed are to be used the the payment of COVID associated costs. The amounts were contributed from unrestricted resources. As amounts are recovered through grants or other funding the amounts received will be reimburse costs already paid by the City.

**Budget Overview:** Revenues are currently not budgeted from Federal or State resources due to the uncertain timing of the receipts. Costs paid from this fund are related to COVID and used as revenue replacmeent amounts to fund various activities and services to the public.

**Fund Balance:** These funds are projected to fully utilized and the ending fund balance to be \$0 at June 30, 2024.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	\$302,055	\$859,830	\$859,830	\$0	\$0
<b>Revenues:</b>					
Other Federal Grant	4,002,581	877,350	877,350	0	0
Investment Earnings	52,640	20,000	21,000	0	0
Transfer from Other Funds	475,000	0	0	0	0
<b>Total Revenues</b>	<b>4,530,221</b>	<b>897,350</b>	<b>898,350</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>					
Personnel	252,001	0	0	0	0
Supplies	47,364	0	0	0	0
Contractual Services	25,117	99,880	61,000	0	0
Other charges	55,376	115,770	27,380	0	0
Capital Outlay*	2,533,012	1,266,540	1,266,540	0	0
Transfer to General fund	1,059,574	403,260	403,260	0	0
<b>Total Expenditures</b>	<b>3,972,444</b>	<b>1,885,450</b>	<b>1,758,180</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>\$859,832</b>	<b>-\$128,270</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Disaster Relief Fund

<b>*Detail of Capital Improvements:</b>	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Steed Park Lighting	1,825,870	159,580	159,580	0	0
Council Chambers	706,745	7,360	7,360	0	0
Vista Hermosa Aquatic Center Pool Replaster	397	1,099,600	1,099,600	0	0
<b><i>Total Capital Improvements</i></b>	<b>\$2,533,012</b>	<b>\$1,266,540</b>	<b>\$1,266,540</b>	<b>\$0</b>	<b>\$0</b>

# Air Quality Improvement Fund

## 019-819

**Description:** The Air Quality Improvement Fund is utilized for programs designed to reduce air pollution from motor vehicles pursuant to either the California Clean Air Act of 1988 and/or the South Coast Air Quality Management District's (AQMD) plan prepared pursuant to Section 40460 of the California Health and Safety Code.

**Funding Source:** This fund receives revenue from the South Coast Air Quality Management District which levies a fee on motor vehicles registered within the District. Forty percent of the fees collected are distributed to cities in the district that have adopted mobile source air pollution reduction ordinances.

**Legal Basis:** The fees collected to support this fund are governed by the provisions of Section 44223 of the California Health and Safety Code. The City adopted Ordinance No. 1047 on April 17, 1991. This ordinance requires that the fees received be deposited into a separate Air Quality Improvement Fund, and be used for programs described above. Resources in this fund are restricted.

**Budget Overview:** Revenues of \$85,800 are budgeted to be received during both FY 2024-25 and FY 2025-26. Expenditures of \$80,000 for traffic calming program is budgeted in FY 2024-25 and FY 2025-26.

**Fund Balance:** Fund balance will be \$215,560 by the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<i>Beginning Balance</i>	\$86,570	\$114,830	\$114,830	\$203,960	\$209,760
<b>Revenues:</b>					
Other County Grants	0	250,000	267,340	0	0
Pollution Subventions	81,896	84,000	84,000	84,000	84,000
Investment Earnings	205	1,100	2,100	1,800	1,800
<i>Total Revenues</i>	<b>82,101</b>	<b>335,100</b>	<b>353,440</b>	<b>85,800</b>	<b>85,800</b>
<b>Expenditures:</b>					
Contractual Services	53,842	87,510	87,510	80,000	80,000
Transfer to Other Funds	0	176,800	176,800	0	0
<i>Total Expenditures</i>	<b>53,842</b>	<b>264,310</b>	<b>264,310</b>	<b>80,000</b>	<b>80,000</b>
<i>Ending Balance</i>	<b>\$114,829</b>	<b>\$185,620</b>	<b>\$203,960</b>	<b>\$209,760</b>	<b>\$215,560</b>

# Local Cable Infrastructure Fund

## 018-245

**Description:** The Local Cable Infrastructure Fund is utilized to account for restricted funds received from Local Cable Companies (video service franchises). These funds are restricted to be used for equipment and infrastructure needs for public, educational, and government programming.

**Funding Source:** This fund receives revenue from any State video service franchise operating within the City limits. The fee is equal to 1% of the gross revenue of that franchisee.

**Legal Basis:** The fees collected to support this fund are governed by the State of California "Digital Infrastructure and Video Competition Act" (DIVCA), set forth as Public Utilities Code Section 5800. The City adopted Ordinance No. 1503 on April 6, 2010. The fees collected are restricted to be used for capital costs for public, educational, or government access facilities.

**Budget Overview:** Revenues of \$205,000 are budgeted annually during FY 2024-25 and FY 2025-26.

**Fund Balance:** Fund balance will be \$1.4 million at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<i>Beginning Balance</i>	\$1,283,520	\$1,151,400	\$1,151,400	\$1,131,880	\$1,234,240
<b>Revenues:</b>					
Franchise Taxes	215,045	192,000	185,000	185,000	185,000
Investment Earnings	13,453	10,000	26,500	20,000	20,000
<i>Total Revenues</i>	<b>228,498</b>	<b>202,000</b>	<b>211,500</b>	<b>205,000</b>	<b>205,000</b>
<b>Expenditures:</b>					
Capital Improvements*	353,333	220,660	220,660	91,680	10,000
Interfund Charges	7,290	10,360	10,360	10,960	10,960
<i>Total Expenditures</i>	<b>360,623</b>	<b>231,020</b>	<b>231,020</b>	<b>102,640</b>	<b>20,960</b>
<i>Ending Balance</i>	\$1,151,395	\$1,122,380	\$1,131,880	\$1,234,240	\$1,418,280
<b>*Detail of Capital Improvements</b>					
Machinery and Equipment	353,333	220,660	220,660	91,680	10,000
<i>Total Capital Improvements</i>	<b>\$353,333</b>	<b>\$220,660</b>	<b>\$220,660</b>	<b>\$91,680</b>	<b>\$10,000</b>

# Police Grants Fund

## 002-217

**Description:** The Police Grants Fund was established in 2001 to track various Federal and State grants, donations to the Police Services programs and narcotic forfeiture monies.

**Funding Source:** This fund receives revenue from Federal grants (Local Law Enforcement Block Grant - LLEBG), State Citizens Option for Public Safety grant (State COPS), donations (Chaplains, Neighborhood Watch, Character Counts) and narcotic forfeitures. The grant monies from Local Law Enforcement and Supplemental Law Enforcement must be used for "front-line" enforcement such as additional personnel or field equipment. These are awarded on an annual basis. The COPS grant is allocated to the City from the State for the purpose of ensuring public safety. Donations are received from the community and local businesses for specific programs presented by the Sheriff's Department. Narcotic forfeiture monies are received from the Federal government for the City's participation in activities that recover cash or assets from convicted drug offenders.

**Legal Basis:** The fees collected to support this fund are governed by the provisions of the individual grants and are to be used for programs described above. Resources in this fund are restricted.

**Budget Overview:** A portion of two deputy positions are partially funded by a state COPS grant. Donations to this fund are used to fund the Crime Prevention, Character Counts, Parent Project and Chaplain programs. Program expenses vary depending on the amount of donations received.

**Fund Balance:** Fund balance is budgeted to be \$97,780 at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<i>Beginning Balance</i>	\$251,836	\$258,650	\$258,650	\$213,620	\$153,200
<b>Revenues:</b>					
Federal & State Grants	165,271	178,380	175,000	180,000	185,000
Investment Earnings	2,839	4,100	6,910	6,000	6,000
<i>Total Revenues</i>	<b>168,110</b>	<b>182,480</b>	<b>181,910</b>	<b>186,000</b>	<b>191,000</b>
<b>Expenditures:</b>					
Contractual Services	161,300	170,380	170,380	200,000	200,000
Other Charges	0	56,560	56,560	46,420	46,420
<i>Total Expenditures</i>	<b>161,300</b>	<b>226,940</b>	<b>226,940</b>	<b>246,420</b>	<b>246,420</b>
<i>Ending Balance</i>	<b>\$258,646</b>	<b>\$214,190</b>	<b>\$213,620</b>	<b>\$153,200</b>	<b>\$97,780</b>

# Local Transit Program

021-808

**Description:** The Local Transit Program Fund was established to provide a designated fund for the San Clemente Rides and Trolley transit programs funded by the Orange County Transit Authority under the Measure M2 program. Both programs contain a reimbursement grant with a required match provided by the General fund.

**Funding Source:** This fund includes grant revenues from the Orange County Transit Authority (OCTA) Measure M2 grants for the SC Rides program and the summer trolley activities. A transfer from General Fund is used to fund the match requirement related to these program activities. Revenue sources include OCTA Measure M2 monies, contributions from the City's General Fund and investment earnings.

**Legal Basis:** Measure M monies are governed by the Orange County Transportation Authority (OCTA) and are restricted.

**Budget Overview:** Revenues include Measure M2, project V funds in the amount of \$592,850 for trolley operations and other County grants to fund the SCRides program. These partially fund operations which are subsidized by a General Fund transfer to match the grants. OCTA grant reimbursements have been slow. Expenditures include SCRides program costs to Lyft and Butterfli in the amount of \$278,000 and \$658,740 for trolley contractual services. These grants have not yet been renewed and the trolley and SCRides program are not budgeted in FY 2025-26 until funding is obligated by OCTA.

**Fund Balance:** Fund balance is budgeted at \$341,720 at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<i>Beginning Balance</i>	-\$363,143	-\$924,670	-\$924,670	\$61,550	\$84,130
<b>Revenues:</b>					
Other County Grants	56,690	250,000	271,500	200,880	0
Trolley Transit Program	0	1,361,150	1,361,150	592,850	0
Investment Earnings	-8,071	0	0	0	0
Transfer from General Fund	300,000	265,000	265,000	330,000	330,000
Transfer from Other Funds	0	176,800	176,800	0	0
<i>Total Revenues</i>	<b>348,619</b>	<b>2,052,950</b>	<b>2,074,450</b>	<b>1,123,730</b>	<b>330,000</b>
<b>Expenditures:</b>					
Contractual Services	870,913	1,088,970	1,025,970	1,028,740	0
Interdepartmental Charges	39,230	62,260	62,260	72,410	72,410
<i>Total Expenditures</i>	<b>910,143</b>	<b>1,151,230</b>	<b>1,088,230</b>	<b>1,101,150</b>	<b>72,410</b>
<i>Ending Balance</i>	-\$924,667	-\$22,950	\$61,550	\$84,130	\$341,720

# Building Homes & Jobs Act (SB2) Fund

## 027-821

**Description:** The Building Homes & Jobs Act (SB2) Fund was established to provide a dedicated source of funding for housing related activities, including updating general plans, community plans, specific plans, and local planning related to implementation of sustainable community strategies or local coastal plans.

**Funding Source:** This fund includes State grant revenues based on the collection of a document recording fee.

**Legal Basis:** SB2 monies are governed by the State and are restricted to updating planning documents and land-use ordinances and assisting in homelessness issues.

**Budget Overview:** Revenues for FY 2025-26 include the City's allocation of the Permanent Local Housing Allocation grant in the amount of \$293,830. Expenditures include funding two Community Outreach Workers and contractual services to offer support and provide for other eligible activities under the grant.

**Fund Balance:** Fund balance is budgeted at \$156,130 at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	\$0	\$84,610	\$84,610	\$139,190	\$155,470
<b>Revenues:</b>					
State Planning Grant	189,040	293,830	293,830	293,830	293,830
Investment Earnings	400	2,000	2,240	2,300	2,300
<b>Total Revenues</b>	<b>189,440</b>	<b>295,830</b>	<b>296,070</b>	<b>296,130</b>	<b>296,130</b>
<b>Expenditures:</b>					
Personnel	101,675	208,010	186,740	225,780	241,400
Supplies	0	7,280	6,580	2,660	2,660
Contractual Services	3,160	341,010	32,180	32,180	32,180
Interdepartmental Charges	0	15,990	15,990	19,230	19,230
<b>Total Expenditures</b>	<b>104,835</b>	<b>572,290</b>	<b>241,490</b>	<b>279,850</b>	<b>295,470</b>
<b>Ending Balance</b>	<b>\$84,605</b>	<b>-\$191,850</b>	<b>\$139,190</b>	<b>\$155,470</b>	<b>\$156,130</b>



Capital Project Funds account for the purchase or construction of major capital facilities.



# Parks Acquisition and Development Fund

031-862

**Description:** The Parks Acquisition and Development Fund was established to account for park development fees from all development sources and to control the distribution of funding for required park projects.

**Funding Source:** The Parks Acquisition and Development Fund is supported by park development fees.

**Legal Basis:** Revenues allocated to this fund are based on fees regulated by the Quimby Act. The Quimby Act, a California State law, requires developers to dedicate fees or land for public parks at a ratio of 5 acres per 1,000 residents in the new development. The fees collected are based upon the value of an acre of land within the development area. Resources in this fund are restricted.

**Budget Overview:** Revenues for this fund are primarily derived from development fees and interest on amounts held. Capital projects for FY 2024-25 include \$400,000 for VHSP Meadows Development, \$200,000 for Skate Park Expansion, and \$120,000 for Dog Park at San Luis Rey and San Gorgonio. Capital projects for FY 2025-26 total \$250,000 and include \$160,000 for Dog Park at San Luis Rey and San Gorgonio.

**Fund Balance:** The fund balance is budgeted to be \$109,520 at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	\$2,355,710	\$2,461,630	\$2,461,630	\$844,490	\$226,150
<b>Revenues:</b>					
Park Fees	14,481	20,000	10,000	20,000	20,000
Investment Earnings	23,674	30,000	30,000	33,200	33,200
Donation from Private Sources	84,713	0	0	0	0
Transfer from Other Funds	0	0	0	108,290	0
<b>Total Revenues</b>	<b>122,868</b>	<b>50,000</b>	<b>40,000</b>	<b>161,490</b>	<b>53,200</b>
<b>Expenditures:</b>					
Capital Improvements*	4,190	2,145,000	1,645,000	770,000	160,000
Interfund Charges	12,760	12,140	12,140	9,830	9,830
<b>Total Expenditures</b>	<b>16,950</b>	<b>2,157,140</b>	<b>1,657,140</b>	<b>779,830</b>	<b>169,830</b>
<b>Ending Balance</b>	<b>\$2,461,628</b>	<b>\$354,490</b>	<b>\$844,490</b>	<b>\$226,150</b>	<b>\$109,520</b>
<b>*Detail of Capital Improvements</b>					
Ralph's Skate Park Lighting	4,190	0	0	0	0
Steed Park & Vista Bahia Errant Ball Mediation	0	145,000	145,000	50,000	0
Steed Park Pickle Ball Courts	0	2,000,000	1,500,000	0	0
VHSP Meadows Development	0	0	0	400,000	0
Skate Park Expansion-Steed Park	0	0	0	200,000	0
Dog Park at San Luis Rey and San Gorgonio	0	0	0	120,000	160,000
<b>Total Capital Improvements</b>	<b>\$4,190</b>	<b>\$2,145,000</b>	<b>\$1,645,000</b>	<b>\$770,000</b>	<b>\$160,000</b>

# Local Drainage Facilities Fund

## 033-841

**Description:** The Local Drainage Facilities Fund was established in September 1983 to provide for the construction of drainage facilities within development areas. The four separate drainage basin areas within this fund are: Prima Deshecha, Segunda Deshecha, Marblehead Coastal and All Other Areas.

**Funding Source:** When a final parcel map or final tract map is filed with the City, a drainage fee is collected for deposit into the Local Drainage Facilities Fund. The monies derived from drainage fees are used to offset the cost of designing and constructing planned local drainage facilities designated in the Master Drainage Plan for the City.

**Legal Basis:** This fund was established by City Ordinance No. 874. Resources in this fund are restricted.

**Budget Overview:** M00S05 Montalvo Canyon Outlet capital project is being continued in FY 2024-25.

**Fund Balance:** Fund balance will be \$121,400 at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance:</b>					
Res. For Segunda Deshecha	2,745,111	2,123,180	2,123,180	-24,000	7,810
Res. For Marblehead Coastal	73,695	67,490	67,490	63,760	79,610
Res. For Other Areas	290,315	285,040	285,040	102,840	19,580
<b>Total Beginning Balance</b>	<b>\$3,109,121</b>	<b>\$2,475,710</b>	<b>\$2,475,710</b>	<b>\$142,600</b>	<b>107,000</b>
<b>Revenues:</b>					
Drainage Fees	204	500	950	500	500
Investment Earnings	45,839	45,200	50,000	47,000	47,000
Transfer from other funds	74,436	313,870	313,870	150,000	0
Miscellaneous Reimbursements	0	500,000	500,000	0	0
<b>Total Revenues</b>	<b>120,479</b>	<b>859,570</b>	<b>864,820</b>	<b>197,500</b>	<b>47,500</b>
<b>Expenditures:</b>					
Contractual Services	2,474	24,250	5,000	0	0
Capital Improvements*	725,325	3,169,340	3,167,340	200,000	0
Interfund Charges	26,090	25,590	25,590	33,100	33,100
<b>Total Expenditures</b>	<b>753,889</b>	<b>3,219,180</b>	<b>3,197,930</b>	<b>233,100</b>	<b>33,100</b>
<b>Ending Balance:</b>					
Res. For Segunda Deshecha	2,123,176	-49,800	-24,000	7,810	10
Res. For Marblehead Coastal	67,491	63,630	63,760	79,610	105,370
Res. For Other Areas	285,044	102,270	102,840	19,580	16,020
<b>Total Ending Balance</b>	<b>\$2,475,711</b>	<b>\$116,100</b>	<b>\$142,600</b>	<b>\$107,000</b>	<b>\$121,400</b>
<b>*Detail of Capital Improvements:</b>					
<i>Other areas:</i>					
M00S05 Montalvo Canyon Outlet	74,437	453,770	453,770	200,000	0
SD Improv Intersctn PCH & Camino SC	225	0	0	0	0
<i>Segunda Deshecha:</i>					
SD Improv at 1601 Calle Las Bolsas	649,071	572,220	570,220	0	0
Catch Basin and SD Improvements	1,592	743,350	743,350	0	0
Catch Basin and SD Improvements 2023	0	800,000	800,000	0	0
SD Imp at Calle Bonito & Calle De los Molinos	0	100,000	100,000	0	0
<i>Marblehead Coastal:</i>					
Marblehead Coastal SD and WQ Improv	0	500,000	500,000	0	0
<b>Total Capital Improvements</b>	<b>\$725,325</b>	<b>\$3,169,340</b>	<b>\$3,167,340</b>	<b>\$200,000</b>	<b>\$0</b>

# RCFPP Fund

## 020-419

**Description:** On March 15, 1989, the City Council of the City of San Clemente adopted the Regional Circulation Financing and Phasing Program (RCFPP). The RCFPP Fund is used to pay for the cost of installing major roadway systems in the City.

**Funding Source:** The RCFPP establishes the traffic impact fee schedule to be assessed on all new development on certain benefit zones within the City as well as the County portion of Talega.

**Legal Basis:** The RCFPP Fund was established by City Ordinance No. 998. Resources in this fund are restricted for the purpose of the development fees received.

**Budget Overview:** No Capital Outlay is included in FY 2024-25 or FY 2025-26.

**Fund Balance:** A fund balance of \$890,370 is budgeted at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	\$925,632	\$1,236,850	\$1,236,850	\$873,430	\$882,150
<b>Revenues:</b>					
Developer Fees	362,865	1,000	1,000	1,000	1,000
Investment Earnings	1,546	13,000	20,500	20,000	19,500
<b>Total Revenues</b>	<b>364,411</b>	<b>14,000</b>	<b>21,500</b>	<b>21,000</b>	<b>20,500</b>
<b>Expenditures:</b>					
Capital Improvements*	7,339	382,790	374,990	0	0
Interfund Charges	10,720	9,930	9,930	12,280	12,280
Interfund Transfers	35,131	0	0	0	0
<b>Total Expenditures</b>	<b>53,190</b>	<b>392,720</b>	<b>384,920</b>	<b>12,280</b>	<b>12,280</b>
<b>Ending Balance</b>	<b>\$1,236,853</b>	<b>\$858,130</b>	<b>\$873,430</b>	<b>\$882,150</b>	<b>\$890,370</b>
<b>*Detail of Capital Improvements:</b>					
Ave Pico Bike/Pedestrian Path Phase I	1,589	231,340	231,340	0	0
Pico Widening: I-5 to Frontera	5,750	151,450	143,650	0	0
<b>Total Capital Improvements</b>	<b>\$7,339</b>	<b>\$382,790</b>	<b>\$374,990</b>	<b>\$0</b>	<b>\$0</b>

# Public Facilities Construction Fee Fund

030-818

**Description:** The Public Facilities Construction Fee Fund was established in May 1996 to combine the Public Safety Construction Fund, Parking (Beach Parking Impact Fee) Fund, and the related fees with a third fee - a Civic Center fee. The ordinance establishing this fund was developed to combine the developer fees collected for each of these funds based upon several studies. The City stopped collecting the Beach Parking Impact Fee as the result of a court order in FY 2015-16.

**Funding Source:** The public facilities construction fee applies to new development, and the charge is collected at the time the building permit is issued. This fee was established to provide for future needs in the area of construction of public facilities and yet only charge new developments their fair share of the impacts resulting from this new development.

**Legal Basis:** This fund was established by City Ordinance No. 1174. Resources in this fund are restricted for the purpose of the development fees received.

**Budget Overview:** Two capital projects are budgeted for FY 2024-25: City Hall Generator Installation in the amount of \$300,000 and OCSD Substation 910 Calle Negocio in the amount of \$175,000.

**Fund Balance:** Fund balance will end FY 2025-26 at \$311,160

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance:</b>					
Res. For Public Safety Const.	1,537,109	1,125,640	1,125,640	214,700	70,900
Res. For Civic Center Const.	643,515	175,580	175,580	182,080	195,570
<b>Total Beginning Balance</b>	<b>\$2,180,624</b>	<b>\$1,301,220</b>	<b>\$1,301,220</b>	<b>\$396,780</b>	<b>\$266,470</b>
<b>Revenues:</b>					
Public Safety Const. Fees	49,540	20,000	35,000	20,000	20,000
Civic Center Const. Fees	791	4,000	4,000	4,000	4,000
State Grants	0	0	0	300,000	0
Interest Earnings	42,186	28,500	36,900	36,500	36,500
<b>Total Revenues</b>	<b>92,517</b>	<b>52,500</b>	<b>75,900</b>	<b>360,500</b>	<b>60,500</b>
<b>Expenditures:</b>					
Capital Improvements*	475,996	961,960	961,960	475,000	0
Interfund Transfers	475,000	0	0	0	0
Interfund Charges	20,920	18,380	18,380	15,810	15,810
<b>Total Expenditures</b>	<b>971,916</b>	<b>980,340</b>	<b>980,340</b>	<b>490,810</b>	<b>15,810</b>
<b>Ending Balance:</b>					
Res. For Public Safety Const.	1,125,644	192,430	214,700	70,900	96,400
Res. For Civic Center Const.	175,581	180,950	182,080	195,570	214,760
<b>Total Ending Balance</b>	<b>\$1,301,225</b>	<b>\$373,380</b>	<b>\$396,780</b>	<b>\$266,470</b>	<b>\$311,160</b>

# Public Facilities Construction Fee Fund

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
<b>*Detail of Capital Improvements:</b>	Actual	Adj Budget	Projected	Budget	Budget
OCSB Substation 910 Calle Negocio	475,996	211,960	211,960	175,000	0
City Hall Generator Installation	0	750,000	750,000	300,000	0
<b><i>Total Capital Improvements</i></b>	<b>\$475,996</b>	<b>\$961,960</b>	<b>\$961,960</b>	<b>\$475,000</b>	<b>\$0</b>

# Developers Improvement Fund

037-867

**Description:** The Developers Improvement Fund is used to account for the proceeds of developer settlements and the future costs of maintaining and/or improving the streets or other infrastructure in the related development tracts. The In-Lieu Affordable Housing Reserve is funded by developers who opt to pay a fee rather than build affordable housing units required by the City and used to build or rehabilitate affordable housing projects. The Bridge Maintenance Reserve is derived fees under the Talega Development and the Marblehead Development Agreements. This fee is to be used for maintaining, repairing, restoring and replacing the Talega and Marblehead bridges. Other reserves account for fees received under the applicable developer agreements.

**Funding Source:** Funding for the Developers Improvement Fund is derived from developer agreements and fees.

**Legal Basis:** This fund is governed by court-ordered developer settlements and legal contracts. Resources in this fund are restricted based on developer agreements.

**Budget Overview:** No capital projects are budgeted for FY 2024-25 or FY 2025-26. Transfers for FY 2024-25 are to reimburse past capital costs and projects based on developer agreement conditions.

**Fund Balance:** Fund balance is budgeted at \$4.5 million at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance:</b>					
Res. For Development Improvements	1,913,870	1,957,180	1,957,180	1,965,690	1,888,565
Res. For Bridge Maintenance	1,821,647	1,984,100	1,984,100	2,157,450	2,333,201
Res. For Storm Drain (Seg. Deshecha)	920,912	938,910	938,910	960,320	11,384
<b>Total Beginning Balance</b>	<b>\$4,656,429</b>	<b>\$4,880,190</b>	<b>\$4,880,190</b>	<b>\$5,083,460</b>	<b>\$4,233,150</b>
<b>Revenues:</b>					
Bridge Maintenance	126,858	122,880	128,100	128,430	128,450
Investment Earnings	90,994	76,520	111,300	111,500	111,450
Donations from Private Sources	21,034	0	0	0	0
<b>Total Revenues</b>	<b>238,886</b>	<b>199,400</b>	<b>239,400</b>	<b>239,930</b>	<b>239,900</b>
<b>Expenditures:</b>					
Capital Improvements*	0	23,970	23,970	0	0
Transfer to Other Funds	0	0	0	1,078,290	0
Interfund Charges	15,120	12,160	12,160	11,950	11,950
<b>Total Expenditures</b>	<b>15,120</b>	<b>36,130</b>	<b>36,130</b>	<b>1,090,240</b>	<b>11,950</b>
<b>Ending Balance:</b>					
Res. For Development Improvements	1,957,184	1,951,738	1,965,687	1,888,565	1,926,337
Res. For Bridge Maintenance	1,984,103	2,138,090	2,157,450	2,333,201	2,523,079
Res. For Storm Drain (Seg. Deshecha)	938,908	953,632	960,323	11,384	11,684
<b>Total Ending Balance</b>	<b>\$4,880,195</b>	<b>\$5,043,460</b>	<b>\$5,083,460</b>	<b>\$4,233,150</b>	<b>\$4,461,100</b>
<b>*Detail of Capital Improvements:</b>					
Marblehead Coastal Wtr Quality Imp.	0	23,970	23,970	0	0
<b>Total Capital Improvements</b>	<b>\$0</b>	<b>\$23,970</b>	<b>\$23,970</b>	<b>\$0</b>	<b>\$0</b>

# In-Lieu Housing Fund

## 039-866

**Description:** The In-Lieu Affordable Housing fund is used to account for receipts from developers who choose to pay in-lieu fees instead of constructing affordable housing units. This fund provides capital assistance for construction or permanent loans for affordable housing projects for construction, rehabilitation, or conversion from market rate.

**Funding Source:** Funds in the Reserve for In-Lieu Affordable Housing fund are derived from revenues from developers who choose to pay in-lieu fees instead of constructing affordable housing units in accordance with the City's Inclusionary Housing Program. Funds in the In-Lieu Loans (Affordable Housing) fund are previously loaned funds the City expects to receive repayment on in the future.

**Legal Basis:** Resources in this fund are governed by the City's Inclusionary Housing Program.

**Budget Overview :** Revenues include investment earnings of \$42,800 for FY 2025-26.

**Fund Balance:** The fund balance is budgeted to be \$11.0 million at the end of FY 2025-26, with more than \$9.0 million representing long-term loan receivables.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>					
Res. For In-Lieu Afford. Housing	1,861,226	1,858,450	1,858,450	1,901,340	1,938,240
In-Lieu Loans (Affordable Housing)	8,890,880	9,040,560	9,040,560	9,040,560	9,040,560
<b>Total Beginning Balance</b>	<b>\$10,752,106</b>	<b>\$10,899,010</b>	<b>\$10,899,010</b>	<b>\$10,941,900</b>	<b>\$10,978,800</b>
<b>Revenues:</b>					
Investment Earnings	154,334	3,000	42,890	42,900	42,800
<b>Total Revenues</b>	<b>154,334</b>	<b>3,000</b>	<b>42,890</b>	<b>42,900</b>	<b>42,800</b>
<b>Expenditures:</b>					
Contractual Services	0	0	0	5,000	5,000
Interfund Charges	7,430	0	0	1,000	1,000
<b>Total Expenditures</b>	<b>7,430</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>
<b>Ending Balance</b>					
Res. For In-Lieu Afford. Housing	1,858,446	1,861,450	1,901,340	1,938,240	1,975,040
In-Lieu Loans (Affordable Housing)	9,040,564	9,040,560	9,040,560	9,040,560	9,040,560
<b>Ending Balance</b>	<b>\$10,899,010</b>	<b>\$10,902,010</b>	<b>\$10,941,900</b>	<b>\$10,978,800</b>	<b>\$11,015,600</b>

# Reserve Fund

## 014-810

**Description:** The Reserve Fund consists of Accrued Leave, Capital Equipment, Park Asset Replacement and Facilities Maintenance Reserves. The Accrued Leave Reserve maintains funds to pay accrued leave for General Fund employees who terminate during the year. The Capital Equipment Replacement Reserve was established to provide for the replacement of existing General Fund fixed assets as equipment or machinery become unserviceable or obsolete. In 2001, the Facilities Maintenance Reserve was established to provide for maintenance of City facilities. In 2010, the Park Asset Replacement Reserve was established to set aside funds for replacement of certain park assets.

**Funding Source:** Sources of revenue used to establish these reserves include General Fund transfers, insurance, developer contributions, and other revenues. Replacement costs are charged directly to each user program for purchased capital equipment. The replacement costs are established by using the original purchase price compounded annually by an inflation rate and then dividing the number of years before replacement is scheduled.

**Legal Basis:** Resources in this fund are assigned for the specific purpose the revenues were allocated.

**Budget Overview:** General Fund transfers will be made to Facilities Maintenance Reserve and the Accrued Leave Reserve. Significant projects include Cooling Towers (\$1.2 million), the Forster Ranch Playground replacement (\$500,000), and LPVH Artificial Field Turf replacement (\$800,000).

**Fund Balance:** Fund Balance is budgeted to be \$6.0 million by the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance:</b>					
Accrued Leave	863,902	852,630	852,630	779,260	817,290
Capital Equipment	2,116,366	2,293,990	2,293,990	1,809,000	2,004,990
Facilities Maintenance	10,081,226	10,552,400	10,552,400	2,119,740	1,720,040
Park Asset Replacement	2,557,110	2,441,230	2,441,230	1,438,630	278,850
<b>Total Beginning Balance</b>	<b>\$15,618,604</b>	<b>\$16,140,250</b>	<b>\$16,140,250</b>	<b>\$6,146,630</b>	<b>\$4,821,170</b>
<b>Revenues:</b>					
Investment Earnings	162,237	200,000	250,000	300,000	320,000
Contributions from Developers	56,661	47,300	28,600	28,600	28,700
Other State Grants	0	220,000	220,000	0	0
Interfund Transfers	500,000	1,050,000	1,050,000	700,000	400,000
Interfund Charges	751,970	809,940	809,940	795,940	805,940
<b>Total Revenues</b>	<b>1,470,868</b>	<b>2,327,240</b>	<b>2,358,540</b>	<b>1,824,540</b>	<b>1,554,640</b>
<b>Expenditures:</b>					
Accrued Leave	120,241	240,000	86,580	200,000	200,000
Capital Equipment	95,150	802,220	802,220	150,000	150,000
Facilities Maintenance	411,393	9,723,850	9,692,950	1,250,000	0
Park Asset Replacement	322,442	1,776,730	1,770,410	1,550,000	0
<b>Total Expenditures</b>	<b>949,226</b>	<b>12,542,800</b>	<b>12,352,160</b>	<b>3,150,000</b>	<b>350,000</b>
<b>Ending Balance:</b>					
Accrued Leave	852,633	623,190	779,260	817,290	671,540
Capital Equipment	2,293,988	1,820,600	1,809,000	2,004,990	2,245,870
Facilities Maintenance	10,552,395	2,056,150	2,119,740	1,720,040	2,581,050
Park Asset Replacement	2,441,230	1,424,750	1,438,630	278,850	527,360
<b>Ending Balance</b>	<b>\$16,140,246</b>	<b>\$5,924,690</b>	<b>\$6,146,630</b>	<b>\$4,821,170</b>	<b>\$6,025,810</b>
<b>Expenditures by Category:</b>					
Personnel	120,241	240,000	86,580	200,000	200,000
Capital Outlay*	828,985	3,720,240	3,683,020	2,950,000	150,000
Transfers to Other Funds	0	8,582,560	8,582,560	0	0
<b>Total</b>	<b>\$949,226</b>	<b>\$12,542,800</b>	<b>\$12,352,160</b>	<b>\$3,150,000</b>	<b>\$350,000</b>

# Reserve Fund

*Detail of Capital Improvements:	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<i>Capital Equipment Reserve:</i>					
Machinery and Equipment	0	130,000	130,000	0	0
Aquatic Center Pump Room Equip Replace	95,150	672,220	672,220	0	0
Traffic Signal Camera Upgrades	0	0	0	150,000	150,000
<i>Facilities Maintenance Reserve:</i>					
Bonito Canyon Lights and Poles	42,400	31,250	0	0	0
Pier Concession Building Renovation	9,119	0	0	0	0
Pier Fire Suppression System Replacement	0	131,150	131,500	50,000	0
Beach Trail Steel Bridges Maintenance	359,874	228,890	228,890	0	0
San Luis Rey Park Restroom Replacement	0	750,000	750,000	0	0
Replace Cooling Towers at City Hall	0	0	0	1,200,000	0
<i>Park Asset Reserve:</i>					
San Gorgonio Park Playground Replacement	175,554	473,620	467,300	0	0
Steed Park Playground Replacement	146,888	103,110	103,110	0	0
LPVH 3 Artificial Fields Synth Turf Replace	0	1,200,000	1,200,000	800,000	0
Talega Park Playground Equip Replacement	0	0	0	250,000	0
Forster Ranch Prk Playground Equip Replace	0	0	0	500,000	0
<b><i>Total Capital Improvements</i></b>	<b>\$828,985</b>	<b>\$3,720,240</b>	<b>\$3,683,020</b>	<b>\$2,950,000</b>	<b>\$150,000</b>

# Low/Moderate Income Housing

038-809

**Description:** The Low/Moderate Income Housing capital projects fund is used to account for the former Redevelopment Agency low and moderate income assets including loan agreements. This fund provides capital assistance loans for low to moderate income development within the City of San Clemente.

**Funding Source:** Funding for the Low/Moderate Income Housing fund is derived from income assets and loan agreements transferred from the former Redevelopment Agency to the City with Oversight Board and State of California approval. Additional funding is provided through transfers from the General Fund based on the repayment of the General Fund loan.

**Legal Basis:** This Fund is governed by agreements and loans made by the former Redevelopment Agency.

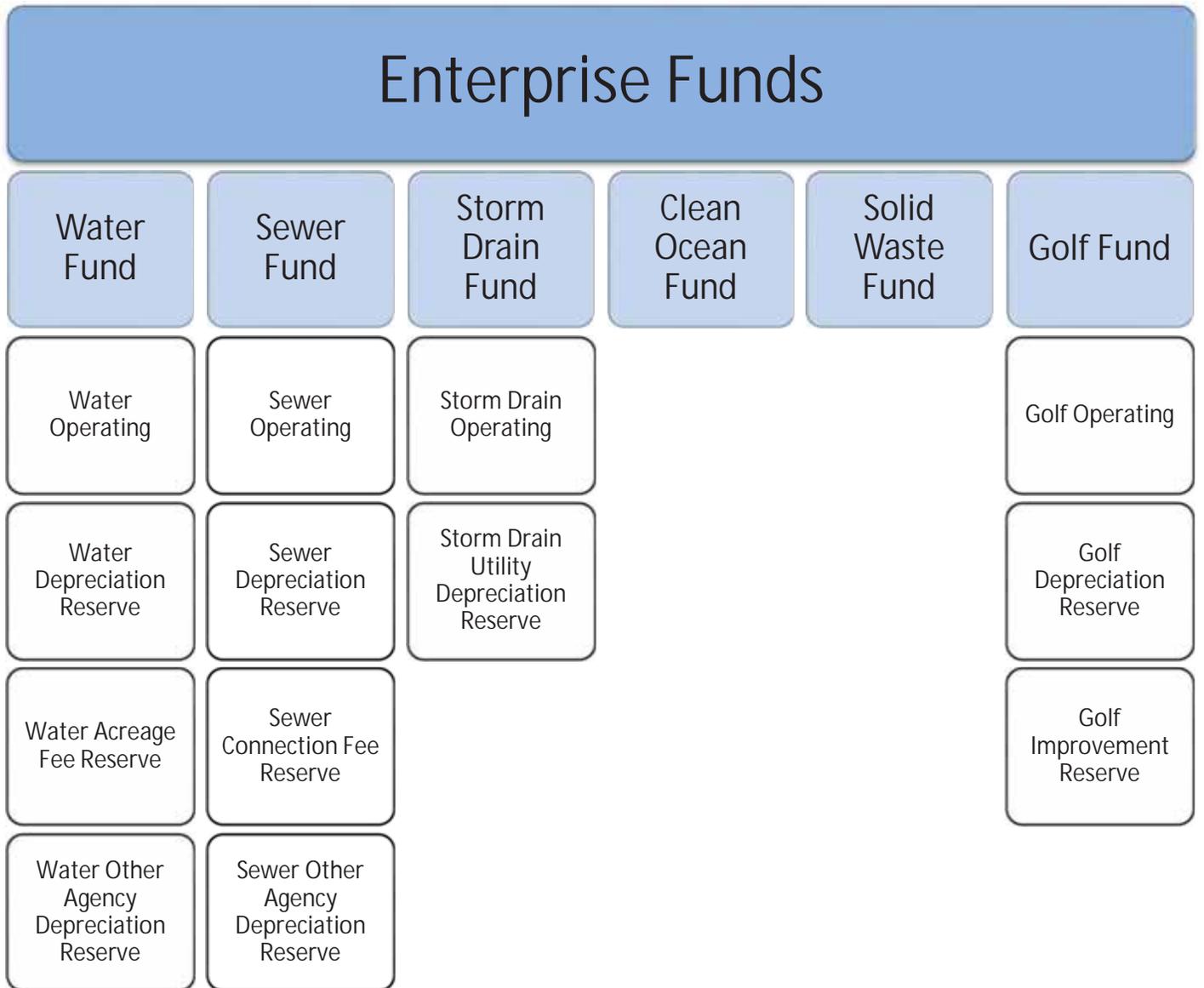
**Budget Overview :** Revenues from interest earning are budgeted for FY 2025-26.

**Fund Balance:** The fund balance is budgeted to be \$2.9 million at the end of FY 2025-26, with approximately \$2.2 million representing long term loan receivables.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>					
Res. For Low/Mod Housing	\$682,600	758,640	758,640	754,160	736,550
Res. For Long-term Housing Loans	\$2,153,348	2,167,570	2,167,570	2,167,570	2,167,570
<b>Total Beginning Balance</b>	<b>\$2,835,948</b>	<b>\$2,926,210</b>	<b>\$2,926,210</b>	<b>\$2,921,730</b>	<b>\$2,904,120</b>
<b>Revenues:</b>					
Investment Earnings	39,948	10,540	17,450	17,600	17,500
Transfers from General Fund	69,075	0	0	0	0
<b>Total Revenues</b>	<b>109,023</b>	<b>10,540</b>	<b>17,450</b>	<b>17,600</b>	<b>17,500</b>
<b>Expenditures:</b>					
Contractual Services	607	30,000	10,000	30,000	30,000
Interfund Charges	18,160	11,930	11,930	5,210	5,210
<b>Total Expenditures</b>	<b>18,767</b>	<b>41,930</b>	<b>21,930</b>	<b>35,210</b>	<b>35,210</b>
<b>Ending Balance</b>					
Res. For Low/Mod Housing	758,637	727,250	754,160	736,550	718,840
Res. For Long-term Housing Loans	2,167,567	2,167,570	2,167,570	2,167,570	2,167,570
<b>Ending Balance</b>	<b>\$2,926,204</b>	<b>\$2,894,820</b>	<b>\$2,921,730</b>	<b>\$2,904,120</b>	<b>\$2,886,410</b>



**Enterprise funds** are used to account for City operations that are financed and operated in a manner similar to private business enterprises. The intent in using this type of fund is to determine that the costs (expenses, including depreciation) of funding these services to the general public are financed or recovered primarily through user charges.

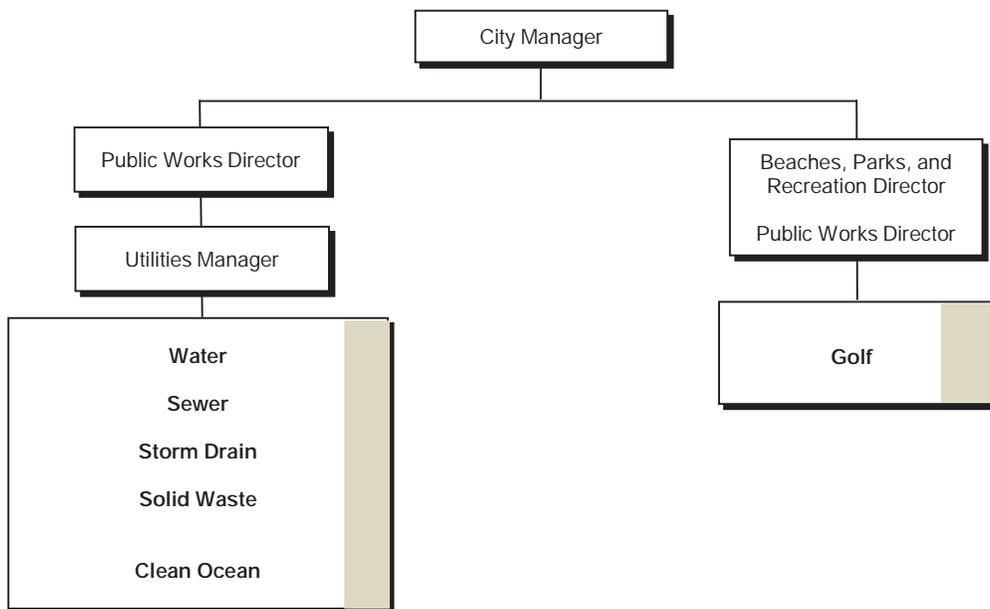


# Enterprise Funds

## Department Overview:

Utilities consists of the Water, Sewer, Storm Drain, and Solid Waste Funds. The department is overseen by the Public Works Director who is responsible for operation and maintenance of water, recycled water, sewer and storm drain infrastructure, water conservation, providing safe water supplies, providing proper sanitary disposal of waste and improving local water quality. Clean Ocean is also included as a separate Fund under the direct supervision of the Public Works Director.

The Golf Fund is considered a part of Beaches, Parks, and Recreation activities. The Golf Fund accounts for the operation and maintenance of the San Clemente Municipal Golf Course for recreation purposes.



 Shading indicates contracted services

# Enterprise Funds

## Operating Summary

Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Water Operating	24,989,443	29,030,780	28,132,580	28,872,560	29,762,090
Sewer Operating	10,784,948	12,083,040	11,627,850	12,399,980	12,930,200
Storm Drain Operating	1,525,727	1,708,620	1,642,020	1,719,000	1,753,160
Clean Ocean Operating	1,288,900	2,663,230	1,481,530	1,427,680	1,461,620
Solid Waste	247,056	418,150	581,080	243,040	248,210
<b>Total Utilities Operating Budget</b>	<b>\$38,836,074</b>	<b>\$45,903,820</b>	<b>\$43,465,060</b>	<b>\$44,662,260</b>	<b>\$46,155,280</b>

Summary	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Golf Operating	2,813,359	3,165,330	2,800,450	3,377,800	3,427,580
<b>Total Golf Operating Budget</b>	<b>\$2,813,359</b>	<b>\$3,165,330</b>	<b>\$2,800,450</b>	<b>\$3,377,800</b>	<b>\$3,427,580</b>

### Accomplishments for FY 2023-24

- Completed a Sewer Cost of Service Study and implemented rates to fund increased operation and regulatory costs
- Processed approximately 1.4 billion gallons of wastewater and 5,640 wet tons of solid waste
- Produced 1,700 Acre feet of recycled water for irrigation customers and Water Reclamation Plant (WRP)
- Replaced a Collection System CCTV van and camera for underground storm and sewer pipes inspection.
- Purchased a Valve Maintenance truck for water valve maintenance activity and a new Hydro Excavator for underground repairs.
- Completed Calafia Recycled Water Pump Station Flow Meter.
- Complete Digester Flare replacement and AQMD source testing.
- Completed the Recycled Water Quality Improvement Project (Microfiltration Reverse Osmosis) design.
- Completed construction on the WRP Sluice Gate and Solium Hypochlorite Tank replacement projects.
- Migrated Backflow device data into a new software platform.
- Completed Phase 1 of the Calle Real Water Main Replacement Project and replace Reservoir 13 isolation valves.
- Coordinated emergency construction projects due to bluff movement, including the design and build of a mobile control center to remotely operate the Cyprus Shore Sewer Lift Station, with an ability to relocate for other lift stations.
- Completed the 2023 Sewer System Sanitary Survey.

### Key Initiatives

- Finalize Recycled Water Master Plan update and complete a Water Cost of Service study to modify rates.
- Finalize design and construction to stabilize Marquita Coastal Bluff and the Cyprus Shore projects
- Finalize negotiation with CR&R for an Agreement for the City's Solid Waste and Recycling services and modify rates
- Meet regulatory requirements for AB341 75% diversion requirement for recycling through source reduction, recycling and composting and SB 1383 Short-Lived Climate Pollutants (SLCP) requiring a 50% reduction of the statewide disposal of organic waste from the 2014 level and by 75% reduction by 2025
- Complete WRP splitter box rehabilitation and primary treatment isolation gate project
- Begin construction on Recycled Water Quality Improvement Project, flow equalization and digester heat boiler replacement
- Finalize the Lead and Copper Rule Revisions and complete a system-wide survey
- Replace the Reservoir 5A replacement, the Los Molinos generator and develop an asset management plan to upgrade infrastructure
- Implement revisions to Clean Ocean program and seek funds to support the program
- Increase public outreach for Water Conservation, waste reduction, recycling, and other environmental programs.
- Dive, inspect and clean potable water storage reservoirs
- Develop opportunities to further expand the recycled water system to increase revenue and reduce potable water demand

# Water Fund

## Water Operating Division Summary

### Purpose Statement

To provide adequate supplies of potable and recycled water while meeting health and quality standards of the State Water Resources Control Board - Drinking Water Division and Federal Safe Water Drinking Act.

### Water Operating Division Services

- Operate, maintain and repair approximately 230 miles of water lines, 15 reservoirs, 16 pump stations and 56 pressure reducing stations and 17,600 services.
- Operate and maintain 2 groundwater wells and a treatment facility that produces approximately 400 acre feet of potable water per year
- Produce and sell approximately 1,210 acre feet per year of recycled water.
- Promote and develop short and long term water conservation programs to meet regulatory requirements and to reduce water usage in drought years.
- Evaluate regional water projects to improve reliability and emergency storage.

	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance:</b>	<b>\$8,795,480</b>	<b>\$8,057,720</b>	<b>\$8,057,720</b>	<b>\$6,238,599</b>	<b>\$4,325,318</b>
<b>Revenue Summary</b>					
Services Charges	21,243,067	22,586,280	22,605,570	23,277,400	25,319,610
Other Water Charges	2,945,219	3,012,240	3,178,140	3,427,830	3,433,830
Investment Earnings	63,395	84,674	185,959	254,049	251,159
Other Revenues	0	0	343,790	0	0
<b>Total</b>	<b>\$24,251,681</b>	<b>\$25,683,194</b>	<b>\$26,313,459</b>	<b>\$26,959,279</b>	<b>\$29,004,599</b>
<b>Program Summary</b>					
Water Administration	3,720,138	4,937,740	4,721,890	3,342,750	2,781,800
Water Production	13,831,522	15,368,000	15,192,150	16,473,300	17,686,620
Transmission/Distribution	4,750,554	5,386,460	5,088,180	5,561,280	5,730,630
Water Conservation	299,876	528,950	455,870	514,570	502,970
Water Reclamation	2,387,353	2,809,630	2,674,490	2,980,660	3,060,070
<b>Total Water</b>	<b>\$24,989,443</b>	<b>\$29,030,780</b>	<b>\$28,132,580</b>	<b>\$28,872,560</b>	<b>\$29,762,090</b>
<b>Ending Balance:</b>	<b>\$8,057,718</b>	<b>\$4,710,134</b>	<b>\$6,238,599</b>	<b>\$4,325,318</b>	<b>\$3,567,827</b>
<b>Category Expenditure Summary</b>					
Personnel	3,529,892	4,096,250	3,667,440	4,451,890	4,688,890
Supplies	9,646,894	10,689,610	10,552,110	11,887,470	12,976,090
Contractual Services	2,701,273	4,026,380	3,857,350	4,097,470	4,150,460
Other Charges	4,578,587	4,622,820	4,617,040	4,627,090	4,632,930
Interdepartmental Charges	1,639,660	1,741,420	1,716,420	1,908,020	1,913,020
Debt Service	893,137	900,620	900,600	900,620	900,700
<b>Total Program Budget</b>	<b>22,989,443</b>	<b>26,077,100</b>	<b>25,310,960</b>	<b>27,872,560</b>	<b>29,262,090</b>
Capital/One-Time Studies	0	132,060	0	0	0
Interfund Transfers	2,000,000	2,821,620	2,821,620	1,000,000	500,000
<b>Total Water Budget</b>	<b>\$24,989,443</b>	<b>\$29,030,780</b>	<b>\$28,132,580</b>	<b>\$28,872,560</b>	<b>\$29,762,090</b>
<b>Personnel Summary</b>	<b>25.35</b>	<b>25.35</b>	<b>25.85</b>	<b>25.85</b>	<b>25.84</b>

### Significant Changes:

Personnel costs increase based on the Class and Compensation study and decreases to vacancies.  
 Supplies increase as a result of higher purchased water costs, chemicals, and maintenance supply costs.  
 Interdepartmental charges increase due to higher fleet, insurance and IT overhead charges.  
 Capital costs increase related to the purchase of a valve exercise unit in FY 2023-24.  
 Interfund transfers decrease as a result of lower capital funding transfers in future years.

# Sewer Fund

## Sewer Operating Division Summary

### Purpose Statement

To provide maintenance and operation of the City's sanitary sewer collection and treatment system infrastructure in order to ensure wastewater service to protect public health and safety, in compliance with all Local, State and Federal regulatory requirements.

### Sewer Operating Division Services

- Operate, maintain and repair approximately 180 miles of sewer lines, 12 sewer lift stations and Water Reclamation Plant.
- Treat wastewater through a series of physical, biological and chemical treatment processes to meet regulatory requirements.
- Manage discharge of treated wastewater through the regional Land/Ocean Outfall with South Orange County Wastewater Authority (SOCWA).
- Administer Pre-Treatment and Fat, Roots, Oil and Grease Program.
- Provide required regulatory reporting for the Water Reclamation Plant processes and operation of plant equipment.
- Process approximately 5,500 wet tons of solids through thickening, anaerobic digestion, and dewatering which is hauled to a composting facility for beneficial use.

	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance:</b>	\$548,346	\$1,257,810	\$1,257,810	\$972,707	\$425,976

### Revenue Summary

Services Charges	9,063,388	10,000,000	10,258,260	10,895,000	11,619,000
Sewer Permits	80	1,000	1,000	1,000	1,000
Other Sewer Charges	873,721	831,770	857,380	899,720	921,070
Investment Earnings	8,137	19,300	70,977	57,529	23,091
Interfund Transfers	1,550,000	0	0	0	0
<b>Total</b>	<b>\$11,494,410</b>	<b>\$10,852,070</b>	<b>\$11,342,747</b>	<b>\$11,853,249</b>	<b>\$12,564,161</b>

### Program Summary

Sewer Administration	1,441,269	1,754,620	1,593,750	1,792,460	1,871,320
Treatment	5,517,475	6,025,610	5,907,920	6,259,330	6,398,110
Collection	3,826,204	4,302,810	4,126,180	4,348,190	4,660,770
<b>Total Sewer</b>	<b>\$10,784,948</b>	<b>\$12,083,040</b>	<b>\$11,627,850</b>	<b>\$12,399,980</b>	<b>\$12,930,200</b>

<b>Ending Balance:</b>	<b>\$1,257,808</b>	<b>\$26,840</b>	<b>\$972,707</b>	<b>\$425,976</b>	<b>\$59,937</b>
------------------------	--------------------	-----------------	------------------	------------------	-----------------

### Category Expenditure Summary

Personnel	2,771,711	3,235,040	2,876,050	3,391,170	3,557,080
Supplies	849,415	1,013,960	1,013,950	1,064,830	1,088,800
Contractual Services	2,403,025	3,038,280	2,944,990	3,023,360	3,162,040
Other Charges	3,463,330	3,380,050	3,377,150	3,381,980	3,383,640
Interdepartmental Charges	1,278,390	1,415,710	1,415,710	1,538,640	1,538,640
<b>Total Program Budget</b>	<b>10,765,871</b>	<b>12,083,040</b>	<b>11,627,850</b>	<b>12,399,980</b>	<b>12,730,200</b>
Capital/One-Time Studies	19,077	0	0	0	0
Interfund Transfers	0	0	0	0	200,000
<b>Total Sewer Budget</b>	<b>\$10,784,948</b>	<b>\$12,083,040</b>	<b>\$11,627,850</b>	<b>\$12,399,980</b>	<b>\$12,930,200</b>

<b>Personnel Summary</b>	19.50	19.50	18.95	18.95	18.95
--------------------------	-------	-------	-------	-------	-------

### Significant Changes:

Personnel costs increase based on the Class and Compensation study and decreases to vacancies.  
 Supplies increase due primarily to higher chemical costs and other increases to operating supplies.  
 Contractual services increase due to property insurance, electricity and landfill costs.  
 Interdepartmental charges increase due to higher fleet, insurance and IT overhead charges.

# Storm Drain Fund

## Storm Drain Operating Division Summary

### Purpose Statement

To provide uninterrupted storm drainage service that is operated and maintained in compliance with all regulatory requirements mandated by the State Water Resources Control Board under the Clean Water Act through a National Pollution Discharge Elimination System (NPDES) program - MS4 Storm Water Permit.

### Storm Drain Operating Division Services

- Operate, maintain, clean and inspect approximately 77 miles of storm drain lines and 1,500 catch basins.
- Operate and maintain clean water quality projects including Segunda Deshecha Canada facility and various vortex units throughout the City.
- Administer storm drain related capital improvement projects.

	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance:</b>	-\$34,654	\$206,770	\$206,770	\$160,453	\$126,052
<b>Revenue Summary</b>					
Services Charges	1,163,268	1,170,000	1,170,000	1,175,000	1,175,000
Other Revenue	4,226	5,050	23,280	5,050	5,050
Investment Earnings	-341	2,423	2,423	4,549	3,297
Interfund Transfers	600,000	750,000	400,000	500,000	450,000
<b>Total</b>	<b>\$1,767,153</b>	<b>\$1,927,473</b>	<b>\$1,595,703</b>	<b>\$1,684,599</b>	<b>\$1,633,347</b>

### Program Summary

Storm Drain Administration	84,250	108,620	91,310	116,840	119,830
Storm Drain Maintenance	1,441,477	1,600,000	1,550,710	1,602,160	1,633,330
<b>Total Storm Drain</b>	<b>\$1,525,727</b>	<b>\$1,708,620</b>	<b>\$1,642,020</b>	<b>\$1,719,000</b>	<b>\$1,753,160</b>

<b>Ending Balance:</b>	<b>\$206,772</b>	<b>\$425,623</b>	<b>\$160,453</b>	<b>\$126,052</b>	<b>\$6,239</b>
------------------------	------------------	------------------	------------------	------------------	----------------

### Category Expenditure Summary

Personnel	385,862	473,300	426,080	500,200	528,580
Supplies	2,697	13,280	12,410	10,450	10,500
Contractual Services	58,629	211,980	208,030	197,660	203,390
Other Charges	972,839	890,000	890,440	890,000	890,000
Interdepartmental Charges	105,700	120,060	105,060	120,690	120,690
<b>Total Program Budget</b>	<b>1,525,727</b>	<b>1,708,620</b>	<b>1,642,020</b>	<b>1,719,000</b>	<b>1,753,160</b>
Capital/One-Time Studies	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
<b>Total Storm Drain Budget</b>	<b>\$1,525,727</b>	<b>\$1,708,620</b>	<b>\$1,642,020</b>	<b>\$1,719,000</b>	<b>\$1,753,160</b>

<b>Personnel Summary</b>	2.85	2.85	2.90	2.90	2.90
--------------------------	------	------	------	------	------

### Significant Changes:

Personnel costs increase based on the Class and Compensation study and decreases to vacancies.

# Clean Ocean Fund

## Clean Ocean Operating Division Summary

### Purpose Statement

To protect and improve local surface water quality by addressing storm water and urban runoff discharges and managing the City's storm water drainage system in compliance with applicable State and Federal regulations.

### Clean Ocean Operating Division Services

- Conduct inspections of municipal sites/facilities, commercial businesses and industrial facilities and provide feedback on best management practices.
- Respond to storm water municipal code violations and complaints, educate the public and issue citations if warranted.
- Investigate surface water quality conditions and implement solutions to minimize and mitigate or eliminate pollutants entering or discharging from the storm drain system.
- Conduct inspections of post-development treatment control devices/structures.

	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	Budget % Change
<b>Beginning Balance:</b>	<b>\$578,736</b>	<b>\$595,130</b>	<b>\$595,130</b>	<b>\$4,100</b>	<b>\$438,490</b>

### Revenue Summary

Urban Runoff Fee	-5,985	1,800,000	0	0	0
Street Sweeping Fee	0	300,000	0	320,000	330,000
County Grants	240,000	330,000	340,000	50,000	0
Violations/Citations	59,341	302,000	252,000	302,000	312,000
Other Revenue	10,042	70	0	70	70
Investment Earnings	1,896	12,000	13,500	20,000	15,500
Interfund Transfers	1,000,000	100,000	285,000	1,170,000	366,500
<b>Total</b>	<b>\$1,305,294</b>	<b>\$2,844,070</b>	<b>\$890,500</b>	<b>\$1,862,070</b>	<b>\$1,024,070</b>

### Program Summary

Storm Water Permit Compliance	673,337	1,545,280	757,950	847,420	863,910
Street Cleaning	270,898	664,860	334,860	550,150	572,600
Clean Ocean Improvements	344,665	453,090	388,720	30,110	25,110
<b>Total Clean Ocean</b>	<b>\$1,288,900</b>	<b>\$2,663,230</b>	<b>\$1,481,530</b>	<b>\$1,427,680</b>	<b>\$1,461,620</b>

<b>Ending Balance:</b>	<b>\$595,130</b>	<b>\$775,970</b>	<b>\$4,100</b>	<b>\$438,490</b>	<b>\$940</b>
------------------------	------------------	------------------	----------------	------------------	--------------

### Category Expenditure Summary

Personnel	31,430	178,010	156,170	198,420	203,900
Supplies	15,952	20,550	9,550	4,530	4,500
Contractual Services	781,727	1,637,380	854,880	770,290	788,780
Other Charges	224,392	263,250	261,260	265,000	280,000
Interdepartmental Charges	225,100	199,070	199,070	189,440	184,440
<b>Total Program Budget</b>	<b>1,278,601</b>	<b>2,298,260</b>	<b>1,480,930</b>	<b>1,427,680</b>	<b>1,461,620</b>
Capital/One-Time Studies	10,299	14,970	600	0	0
Interfund Transfers	0	350,000	0	0	0
<b>Total Clean Ocean Budget</b>	<b>\$1,288,900</b>	<b>\$2,663,230</b>	<b>\$1,481,530</b>	<b>\$1,427,680</b>	<b>\$1,461,620</b>

<b>Personnel Summary</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
--------------------------	-------------	-------------	-------------	-------------	-------------

### Significant Changes:

Personnel costs increase based on the Class and Compensation study.

Contractual services decrease due to one-time projects in FY 2023-24 and lower anticipated costs for educational materials, inspections, and other projects based on funding availability.

# Solid Waste Fund

## Solid Waste Operating Division Summary

### Purpose Statement

To protect and improve the City's local environment by maximizing recycling, and minimizing waste, through effective public education, extensive waste reduction and recycling programs, and compliance with multiple State diversion mandates as defined in AB939, AB1826, AB1594 and SB1383

### Solid Waste Operating Division Services

- Implement recycling and other waste reduction programs to comply with State waste diversion requirements per AB939, AB1826, AB1594 and SB1383 mandates
- Provide public education and assistance to residents, business and schools to increase recycling and reduce waste.
- Participate in regional solid waste and recycling planning.
- Administer and oversee the City's solid waste and recycling collection service contract with CR&R, Inc
- Ensure compliance with City solid waste codes, ordinances, and requirements.

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	Actual	Adjusted	Projected	Budget	Budget
<b>Beginning Balance:</b>	\$622,195	\$738,110	\$738,110	\$375,770	\$353,580
<b>Revenue Summary</b>					
Solid Waste Revenues	362,973	222,850	218,740	220,850	220,850
<b>Total</b>	<b>\$362,973</b>	<b>\$222,850</b>	<b>\$218,740</b>	<b>\$220,850</b>	<b>\$220,850</b>
<b>Program Summary</b>					
Solid Waste Management	247,056	418,150	581,080	243,040	248,210
<b>Total Solid Waste</b>	<b>\$247,056</b>	<b>\$418,150</b>	<b>\$581,080</b>	<b>\$243,040</b>	<b>\$248,210</b>
<b>Ending Balance:</b>	<b>\$738,112</b>	<b>\$542,810</b>	<b>\$375,770</b>	<b>\$353,580</b>	<b>\$326,220</b>
<b>Category Expenditure Summary</b>					
Personnel	123,147	123,270	123,460	129,570	133,860
Supplies	7,558	15,400	15,800	16,400	16,880
Contractual Services	52,096	97,940	79,280	20,430	20,810
Other Charges	12,125	32,450	28,450	20,830	20,850
Interdepartmental Charges	52,130	49,090	49,090	55,810	55,810
<b>Total Program Budget</b>	<b>247,056</b>	<b>318,150</b>	<b>296,080</b>	<b>243,040</b>	<b>248,210</b>
Capital/One-Time Studies	0	0	0	0	0
Interfund Transfers	0	100,000	285,000	0	0
<b>Total Solid Waste Budget</b>	<b>\$247,056</b>	<b>\$418,150</b>	<b>\$581,080</b>	<b>\$243,040</b>	<b>\$248,210</b>
<b>Personnel Summary</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

### Significant Change:

Contractual services decrease due to one-time costs for consultants in FY 2023-24.  
 Interfund transfers decrease due to one-time support for the street sweeping operations in FY 2023-24.

# Golf Fund

## Golf Operating Division Summary

### Purpose Statement

Provide residents and visitors of San Clemente with a well maintained, sustainable, and financially self sufficient golf course for public recreation.

### Golf Operating Division Services

- Provide recreational golf opportunities.
- Maintain the golf course at level B during peak season.
- Administer the pro-shop and food and beverage concessions contracts.

	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance:</b>	\$927,652	\$1,603,250	\$1,603,250	\$2,395,663	\$2,654,885

### Revenue Summary

Golf Fees	2,433,037	2,200,000	2,500,000	2,550,000	2,550,000
Registration Fees	103,666	78,000	101,280	101,200	101,200
Concessions	904,532	942,000	960,000	942,000	942,000
Other Revenue	42,742	0	0	0	0
Investment Earnings	4,983	17,223	31,583	43,822	44,170
<b>Total</b>	<b>\$3,488,960</b>	<b>\$3,237,223</b>	<b>\$3,592,863</b>	<b>\$3,637,022</b>	<b>\$3,637,370</b>

### Program Summary

Golf Course Maintenance	2,813,359	3,165,330	2,800,450	3,134,530	3,184,310
Marshals/Concessions	0	0	0	243,270	243,270
<b>Total Golf Operating</b>	<b>\$2,813,359</b>	<b>\$3,165,330</b>	<b>\$2,800,450</b>	<b>\$3,377,800</b>	<b>\$3,427,580</b>

<b>Ending Balance:</b>	<b>\$1,603,253</b>	<b>\$1,675,143</b>	<b>\$2,395,663</b>	<b>\$2,654,885</b>	<b>\$2,864,675</b>
------------------------	--------------------	--------------------	--------------------	--------------------	--------------------

### Category Expenditure Summary

Personnel	904,481	1,186,720	1,076,920	1,221,970	1,269,150
Supplies	209,980	218,970	188,120	267,050	267,050
Contractual Services	830,635	795,550	744,460	685,500	688,100
Other Charges	312,737	340,670	340,750	351,250	351,250
Interdepartmental Charges	373,630	415,200	415,200	582,030	582,030
Debt Service	131,000	135,000	0	235,000	235,000
<b>Total Program Budget</b>	<b>2,762,463</b>	<b>3,092,110</b>	<b>2,765,450</b>	<b>3,342,800</b>	<b>3,392,580</b>
Capital/One-Time Studies	11,221	38,220	0	0	0
Interfund Transfers	39,675	35,000	35,000	35,000	35,000
<b>Total Golf Budget</b>	<b>\$2,813,359</b>	<b>\$3,165,330</b>	<b>\$2,800,450</b>	<b>\$3,377,800</b>	<b>\$3,427,580</b>

<b>Personnel Summary</b>	10.00	10.00	10.00	10.00	10.00
--------------------------	-------	-------	-------	-------	-------

### Significant Changes:

Personnel costs increase based on the Class and Compensation study and lower vacancies.

Supply costs increases are based on the horticultural supplies budget increasing from FY 2023-24.

Contractual services decrease due to staff vacancies being addressed through contract services in FY 2023-24 and tree damages. Additional increases were also budgeted in tuilities including water and electric costs.

Debt service increases to fund the payments on the internal loans from the Depreciation and Improvement reserves.

Interdepartmental costs increase for General Fund and fleet overhead charges.

# Water Depreciation Reserve

052-466

**Description:** The Water Depreciation Reserve is set up to account for funds set aside for replacement of Water Fund equipment that has reached the end of its useful life and for major repairs to the water system infrastructure. Depreciation is considered a normal operating expense, and funds are received from the general operating account. Depreciation charges are computed by dividing the initial cost of the item by the projected useful life of the item. A Water Asset Model determines depreciation contributions for major repairs to system infrastructure. These processes assure that funds will be available to purchase replacement equipment and rebuild water system infrastructure when equipment or infrastructure is no longer serviceable.

**Funding Source:** Depreciation on capital assets is the major source of funding for this program.

**Legal Basis:** This fund was established by City Ordinance No. 874. Resources in this program are assigned.

**Budget Overview:** Capital improvement projects include Reservoir No. 5 5A Replacement (\$3.5 million); Costero Risco PRS Rehabilitation(\$0.6 million); Well Water Quality System Improvement (\$350,000); and El Levante Pump Station Rehabilitation (\$350,000) budgeted for FY 2024-25. Capital Improvements of \$2.85 million includes AC Pipe Replacement Northwest 308 Zone (\$2.0 million); City Wide Copper Service Replacements (\$500,000); and Calle Vallarta Pressure Reduction System (\$350,000) for FY 2025-26. Contractual cost include Meter Replacements, Water System Rehabilitation, and Valve Replacement Program in both years.

**Net Working Capital Balance:** The ending net working capital will be \$7.7 million at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	<b>\$14,580,907</b>	<b>\$18,978,360</b>	<b>\$18,978,360</b>	<b>\$7,945,229</b>	<b>\$6,790,985</b>
<b>Additions:</b>					
Depreciation Funded	1,874,327	1,860,000	1,860,000	1,860,000	1,860,000
Depreciation Asset Model	1,848,000	1,848,000	1,848,000	1,848,000	1,848,000
Investment Earnings	105,094	199,432	437,989	323,546	394,334
Transfer from Water Operating	2,000,000	2,000,000	2,000,000	1,000,000	500,000
<b>Total Additions</b>	<b>5,827,421</b>	<b>5,907,432</b>	<b>6,145,989</b>	<b>5,031,546</b>	<b>4,602,334</b>
<b>Deductions:</b>					
Contractual Services	576,012	2,973,300	2,602,630	900,000	645,000
Capital Improvements*	768,986	13,355,360	13,303,460	5,100,000	2,850,000
Interdepartmental Charges	57,150	58,030	48,030	60,790	60,790
Transfer to General Fund	25,000	25,000	25,000	25,000	25,000
Transfer to Street Improvement	2,821	100,000	100,000	100,000	100,000
Transfer to Water Acreage Fund	0	1,100,000	1,100,000	0	0
<b>Total Deductions</b>	<b>1,429,969</b>	<b>17,611,690</b>	<b>17,179,120</b>	<b>6,185,790</b>	<b>3,680,790</b>
<b>Ending Balance</b>	<b>\$18,978,359</b>	<b>\$7,274,102</b>	<b>\$7,945,229</b>	<b>\$6,790,985</b>	<b>\$7,712,529</b>

# Water Depreciation Reserve

<b>*Detail of Capital Improvements:</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Adj Budget</b>	<b>FY 2023-24 Projected</b>	<b>FY 2024-25 Budget</b>	<b>FY 2025-26 Budget</b>
Reata Pump Stations Rehab	10,079	89,920	89,920	0	0
Blanco Pump Station Rehabilitation	3,571	2,852,750	2,852,750	0	0
Well Filter Plant Rehabilitation	150	0	0	0	0
Calle Real Pump Station Rehabilitation	543,895	4,929,520	4,942,510	300,000	0
Costero Risco PRS Rehabilitation	0	97,990	97,990	600,000	0
AC Pipe Replacement Northwest 308 Zone	99,712	2,674,600	2,656,750	0	2,000,000
Pico/Presidio DIP Replacement (Albertsons)	76,059	1,323,940	1,276,900	0	0
Reservoir No. 5A Replacement	0	300,000	300,000	3,500,000	0
Cathodic Protection System Improvements	35,520	266,640	266,640	0	0
SCADA Radio System Replacement	0	320,000	320,000	0	0
Well Water Quality System Improvement	0	500,000	500,000	350,000	0
El Levante Pump Station Rehab.	0	0	0	350,000	0
Calle Vallarta PRS	0	0	0	0	350,000
City-wide Copper Service Replacements	0	0	0	0	500,000
<b><i>Total Capital Improvements</i></b>	<b>\$768,986</b>	<b>\$13,355,360</b>	<b>\$13,303,460</b>	<b>\$5,100,000</b>	<b>\$2,850,000</b>

# Water Acreage Fee Reserve

## 052-467

**Description:** The Water Acreage Fee Reserve Fund is used to plan, design, inspect and construct telemetry systems, distribution lines, service lines, water takeouts, filtration plants, well fields, impounding reservoirs and chlorination systems.

**Funding Source:** The Water Acreage Fee Reserve Fund is supported by fees which are assessed for all parcels of land that are developed and are connected to the water system.

**Legal Basis:** This program was established by City Ordinance No. 874. Resources in this program are restricted.

**Budget Overview:** One capital project Recycled Water Expansion Phase II (\$200,000- FY 2024-25) and (\$1.0 million - FY 2025-26) is included in the budget.

**Net Working Capital Balance:** The ending net working capital will be \$23,305 at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	<b>\$3,236,336</b>	<b>\$3,070,730</b>	<b>\$3,070,730</b>	<b>\$1,131,757</b>	<b>\$972,344</b>
<b>Additions:</b>					
Water Acreage Fees	32,318	30,000	6,700	6,700	6,700
Investment Earnings	23,326	32,268	70,867	46,087	56,461
SMWD Recycled Water System	0	1,100,000	1,100,000	0	0
Other Reimbursements	0	1,500,000	1,500,000	0	0
Transfer from Water Depreciation	0	1,200,000	1,200,000	0	0
<b>Total Additions</b>	<b>55,644</b>	<b>3,862,268</b>	<b>3,877,567</b>	<b>52,787</b>	<b>63,161</b>
<b>Deductions:</b>					
Contractual Services	0	11,470	11,470	0	0
Capital Improvements*	210,669	5,797,180	5,797,180	200,000	1,000,000
Interdepartmental Charges	10,580	7,890	7,890	12,200	12,200
<b>Total Deductions</b>	<b>221,249</b>	<b>5,816,540</b>	<b>5,816,540</b>	<b>212,200</b>	<b>1,012,200</b>
<b>Ending Balance</b>	<b>\$3,070,731</b>	<b>\$1,116,458</b>	<b>\$1,131,757</b>	<b>\$972,344</b>	<b>\$23,305</b>
<b>*Detail of Capital Improvements:</b>					
Reeves Pump Station	7,620	3,249,790	3,249,790	0	0
Recycled Water Expansion Phase II	203,049	1,047,390	1,047,390	200,000	1,000,000
Doheny Ocean Desalination	0	1,500,000	1,500,000	0	0
<b>Total Capital Improvements</b>	<b>\$210,669</b>	<b>\$5,797,180</b>	<b>\$5,797,180</b>	<b>\$200,000</b>	<b>\$1,000,000</b>

# Water Other Agency Depreciation Reserves

## 052-468

**Description:** The Water Other Agency Depreciation Reserves is set up to account for funds set aside for major repairs to the water system infrastructure that is owned, operated, and maintained by Joint Regional Water Supply System (JRWSS) which is a Joint Powers Authority. Depreciation is considered a normal operating expense, and funds are received from the general operating account. This process assures that funds will be available to replace equipment and rebuild water system infrastructure when equipment or infrastructure is no longer serviceable.

**Funding Source:** Depreciation on capital assets is the major source of funding for this program.

**Legal Basis:** Resources in this program are assigned.

**Budget Overview:** No capital projects are scheduled for FY 2024-25 and FY 2025-26.

**Net Working Capital Balance:** The ending net working capital will be \$0.6 million at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	<b>\$5,537,390</b>	<b>\$5,579,020</b>	<b>\$5,579,020</b>	<b>\$4,329,835</b>	<b>\$827,413</b>
<b>Additions:</b>					
Other Agency Depreciation Funded	696,000	696,000	696,000	696,000	696,000
Investment Earnings	39,911	58,626	128,755	176,318	48,046
<b>Total Additions</b>	<b>735,911</b>	<b>754,626</b>	<b>824,755</b>	<b>872,318</b>	<b>744,046</b>
<b>Deductions:</b>					
Contractual Services	686,149	2,065,760	2,065,760	4,363,250	1,000,000
Interdepartmental Charges	8,130	8,180	8,180	11,490	11,490
<b>Total Deductions</b>	<b>694,279</b>	<b>2,073,940</b>	<b>2,073,940</b>	<b>4,374,740</b>	<b>1,011,490</b>
<b>Ending Balance</b>	<b>\$5,579,022</b>	<b>\$4,259,706</b>	<b>\$4,329,835</b>	<b>\$827,413</b>	<b>\$559,969</b>

# Sewer Depreciation Reserve

054-476

**Description:** The Sewer Depreciation Reserve Fund is an account for funds to be set aside for the replacement of equipment that has reached the end of its useful life and for major repairs to the sewer system infrastructure. Depreciation is considered a normal operating expense, and funds are received from the general operating account. Depreciation charges are computed by dividing the initial cost of the item by the projected useful life of the item. A Sewer Asset Model determines contributions for major repairs to the system infrastructure. These processes assure that funds will be available to purchase replacement equipment and rebuild sewer system infrastructure when equipment or infrastructure is no longer serviceable.

**Funding Source:** Depreciation on capital assets and interest income are the major sources of funding for this program.

**Legal Basis:** This fund was established by City Ordinance No. 874. Resources in this program are assigned.

**Budget Overview:** Contractual Services projects total \$2.7 million for FY 2025-26 and include \$1.9 million for Frontera Lift Station Slope Evaluation. Capital Projects include \$1.5 million for Marquita Slope reconstruction and \$0.8 million for Digester #2 Structural & Mechanical Rehabilitation.

**Net Working Capital Balance:** The net working capital will be \$2.4 million at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	\$10,928,871	\$10,295,520	\$10,295,520	\$2,206,557	\$2,587,000
<b>Additions:</b>					
Depreciation Funded	3,235,453	3,150,000	3,150,000	3,150,000	3,150,000
Investment Earnings	162,174	157,970	121,707	130,503	140,234
Transfer from Sewer Operating Fund	0	0	0	0	200,000
<b>Total Additions</b>	<b>3,397,627</b>	<b>3,307,970</b>	<b>3,271,707</b>	<b>3,280,503</b>	<b>3,490,234</b>
<b>Deductions:</b>					
Contractual Services	745,999	3,953,070	2,911,260	1,175,000	2,675,000
Capital Improvements*	1,823,834	8,245,760	8,213,970	1,500,000	800,000
Interdepartmental Charges	86,150	82,130	72,130	100,060	100,060
Transfer to General Fund	25,000	25,000	25,000	25,000	25,000
Transfer to Street Improvement	0	100,000	100,000	100,000	100,000
Transfer to Sewer Operating	1,350,000	0	0	0	0
Transfer to Other Funds	0	38,310	38,310	0	0
<b>Total Deductions</b>	<b>4,030,983</b>	<b>12,444,270</b>	<b>11,360,670</b>	<b>2,900,060</b>	<b>3,700,060</b>
<b>Ending Balance</b>	<b>\$10,295,515</b>	<b>\$1,159,220</b>	<b>\$2,206,557</b>	<b>\$2,587,000</b>	<b>\$2,377,174</b>

# Sewer Depreciation Reserve

<b>*Detail of Capital Improvements:</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Adj Budget</b>	<b>FY 2023-24 Projected</b>	<b>FY 2024-25 Budget</b>	<b>FY 2025-26 Budget</b>
Sewer System SCADA Implementation	124,791	375,300	375,300	0	0
WRP Electrical Systems Replacement	56,340	875,530	930,010	0	0
Linda Lane Lift Station Stabilization	1,175	23,250	23,250	0	0
Los Molinos Lift Station Generator Replacement	0	190,000	190,000	0	0
WRP Gas Flare Rehabilitation	61,577	86,270	0	0	0
WRP Boiler Replacement	57,788	1,896,770	1,896,770	0	0
Aeration Blower Improvements	6,569	940,130	940,130	0	0
Marquita Slope Reconstruction (Linda Lane PS)	93,376	749,600	749,600	1,500,000	0
WRP Ferric Tank Replacement	1,343	0	0	0	0
Digester #2 Structural & Mechanical Rehab	5,233	194,770	194,770	0	800,000
Wastewater Collection System Access Improv	0	200,000	200,000	0	0
Cypress Shores Emergency Pump Station	1,403,857	775,920	775,920	0	0
Headworks Grit Cyclone Replacement	11,785	938,220	938,220	0	0
Splitter Box Rehabilitation	0	1,000,000	1,000,000	0	0
Vactor Discharge Station	0	0	0	0	0
<b><i>Total Capital Improvements</i></b>	<b>\$1,823,834</b>	<b>\$8,245,760</b>	<b>\$8,213,970</b>	<b>\$1,500,000</b>	<b>\$800,000</b>

# Sewer Connection Fee Reserve

## 054-477

**Description:** The Sewer Connection Fee Reserve account is used to construct new facilities required to collect, transport and treat the additional sewage generated by new development activity.

**Funding Source:** This program is funded by charging fees to developers and builders for connecting new facilities to the sewage system. The fee schedule is adjusted on a calendar year basis to allow for projected inflationary trends in new construction of capital projects.

**Legal Basis:** This program was established by City Ordinance No. 874. Resources in this program are restricted.

**Budget Overview:** No Capital projects are included in FY 2024-25 and FY 2025-26.

**Net Working Capital Balance:** The net working capital will be \$163,937 at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	<b>\$7,068,653</b>	<b>\$2,234,320</b>	<b>\$2,234,320</b>	<b>\$214,914</b>	<b>\$190,614</b>
<b>Additions:</b>					
State Grant	0	700,000	700,000	0	0
Federal Grant	0	6,000,000	6,000,000	0	0
Loan Proceeds	0	6,000,000	6,000,000	0	0
Investment Earnings	104,892	34,282	37,264	12,710	10,332
<b>Total Additions</b>	<b>104,892</b>	<b>12,734,282</b>	<b>12,737,264</b>	<b>12,710</b>	<b>10,332</b>
<b>Deductions:</b>					
Contractual Services	1,390	409,210	409,210	0	0
Capital Improvements*	4,917,841	14,331,290	14,331,290	0	0
Interdepartmental Charges	19,990	16,170	16,170	37,010	37,010
<b>Total Deductions</b>	<b>4,939,221</b>	<b>14,756,670</b>	<b>14,756,670</b>	<b>37,010</b>	<b>37,010</b>
<b>Ending Balance</b>	<b>\$2,234,324</b>	<b>\$211,932</b>	<b>\$214,914</b>	<b>\$190,614</b>	<b>\$163,936</b>
<b>*Detail of Capital Improvements:</b>					
SMWD Trampas Recycled Wtr Reservoir	3,100,000	0	0	0	0
SMWD Pico Recycled Wtr Pump Station	611,800	0	0	0	0
Cyprus Shores PS Relocation	569,585	1,972,540	1,972,540	0	0
Recycled Water Quality Improvements	636,456	12,358,750	12,358,750	0	0
<b>Total Capital Improvements</b>	<b>\$4,917,841</b>	<b>\$14,331,290</b>	<b>\$14,331,290</b>	<b>\$0</b>	<b>\$0</b>

# Sewer Other Agency Depreciation Reserves

## 054-478

**Description:** The Sewer Other Agency Depreciation Reserve Fund is used to account for funds to be set aside for major repairs to the sewer system infrastructure that is owned, operated and maintained by South Orange County Wastewater Authority (SOCWA). Depreciation is considered a normal operating expense, and funds are received from the general operating account. This process assures that funds will be available to rebuild sewer system infrastructure when infrastructure is no longer serviceable.

**Funding Source:** Depreciation on capital assets and interest income are the major sources of funding for this program.

**Legal Basis:** Resources in this program are assigned.

**Budget Overview:** There are no projects budgeted for FY 2024-25 and FY 2025-26.

**Net Working Capital Balance:** The ending net working capital will be \$1.3 million at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	<b>\$1,229,864</b>	<b>\$1,202,320</b>	<b>\$1,202,320</b>	<b>\$832,842</b>	<b>\$1,039,400</b>
<b>Additions:</b>					
Other Agency Depreciation Funded	168,000	168,000	168,000	168,000	168,000
Investment Earnings	18,250	18,448	20,052	49,258	56,343
<b>Total Additions</b>	<b>186,250</b>	<b>186,448</b>	<b>188,052</b>	<b>217,258</b>	<b>224,343</b>
<b>Deductions:</b>					
Contractual Services	0	542,970	542,970	0	0
Interdepartmental Charges	13,790	14,560	14,560	10,700	10,700
Interfund Transfers	200,000	0	0	0	0
<b>Total Deductions</b>	<b>213,790</b>	<b>557,530</b>	<b>557,530</b>	<b>10,700</b>	<b>10,700</b>
<b>Ending Balance</b>	<b>\$1,202,324</b>	<b>\$831,238</b>	<b>\$832,842</b>	<b>\$1,039,400</b>	<b>\$1,253,043</b>

# Storm Drain Utility Depreciation Reserve

## 059-553

**Description:** The Storm Drain Utility Depreciation Reserve was set up in FY 2002 to account for funds set aside for replacement of Storm Drain Fund equipment that has reached the end of its useful life and for major repairs to the Storm Drain Utility System infrastructure. Depreciation is considered a normal operating expense, and funds are received from the general operating account. Depreciation charges are computed by dividing the initial cost of the item by the projected useful life of the item and then budgeting the required amount. This process assures that funds will be available to purchase replacement equipment and rebuild Storm Drain Utility System infrastructure when equipment or infrastructure is no longer serviceable.

**Funding Source:** Depreciation on capital assets is a major source of funding for this program. Transfers from the Clean Ocean Operating Fund and the Storm Drain Operating Fund are made to support capital projects relating to water quality improvements.

**Legal Basis:** Resources in this program are assigned.

**Budget Overview:** One Capital Project is included in the FY 2025-26 for Avenida Cordoba Drainage (\$2.0 million), which is anticipated to be funded. Contractual Services includes Storm Drain Rehabilitation projects.

**Net Working Capital Balance:** Ending net working capital is budgeted at \$792,531 at the end of 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	\$2,333,242	\$2,139,640	\$2,139,640	\$809,617	\$925,448
<b>Additions:</b>					
Depreciation Funded	972,404	890,000	890,000	890,000	890,000
Investment Earnings	22,950	25,077	25,077	22,951	24,203
Other State Grant	0	0	0	0	1,600,000
<b>Total Additions</b>	<b>995,354</b>	<b>915,077</b>	<b>915,077</b>	<b>912,951</b>	<b>2,514,203</b>
<b>Deductions:</b>					
Contractual Services	322,890	627,870	493,280	150,000	150,000
Capital Improvements*	142,345	1,055,900	1,043,350	0	2,000,000
Interdepartmental Charges	49,280	32,910	32,910	47,120	47,120
Transfer to Storm Drain Operating	674,437	400,000	400,000	500,000	450,000
Transfer to Other Funds	0	275,560	275,560	100,000	0
<b>Total Deductions</b>	<b>1,188,952</b>	<b>2,392,240</b>	<b>2,245,100</b>	<b>797,120</b>	<b>2,647,120</b>
<b>Ending Balance</b>	<b>\$2,139,644</b>	<b>\$662,477</b>	<b>\$809,617</b>	<b>\$925,448</b>	<b>\$792,531</b>

## Storm Drain Utility Depreciation Reserve

<b>*Detail of Capital Improvements:</b>	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
E. Avenida Cordoba Drainage Study	0	43,350	43,350	0	0
Cyprus Shores SD Emergency Relocation	127,418	1,000,000	1,000,000	0	0
Shorecliffs Golf Course SD Improvements	14,927	12,550	0	0	0
E. Avenida Cordoba Drainage	0	0	0	0	2,000,000
<b><i>Total Capital Improvements</i></b>	<b>\$142,345</b>	<b>\$1,055,900</b>	<b>\$1,043,350</b>	<b>\$0</b>	<b>\$2,000,000</b>

# Golf Depreciation Reserve

056-666

**Description:** The Golf Depreciation Reserve provides for the replacement of equipment, machinery, and buildings that have reached the end of their useful lives. Depreciation is considered a normal operating expense, and funds are received from the general operating accounts. Depreciation charges are computed by dividing the initial cost of the item by its projected useful life. This account assures that funds will be available to purchase replacement equipment and to replace building infrastructure when they are no longer serviceable.

**Funding Source:** Depreciation on capital assets is the major source of funding for this program which is transferred from the Golf Operating Fund at the end of the fiscal year.

**Legal Basis:** Resources in this program are assigned.

**Budget Overview:** Capital Improvement Projects planned include \$10,000 for tenant improvements.

**Net Working Capital Balance:** The net working capital balance will be \$4.1 million at the end of FY 2025-26. Net working capital includes an interfund loan receivable of \$1.25 million from the Golf Operating Fund.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	<b>\$3,327,043</b>	<b>\$3,336,090</b>	<b>\$3,336,090</b>	<b>\$3,501,348</b>	<b>\$3,792,376</b>
<b>Additions:</b>					
Depreciation Funded	193,321	199,620	199,620	212,700	212,700
Transfer from Golf Operating	39,675	35,000	35,000	35,000	35,000
Investment Earnings	17,873	35,837	65,718	64,048	63,094
Proceeds on internal loan	21,000	0	0	0	0
<b>Total Additions</b>	<b>271,869</b>	<b>270,457</b>	<b>300,338</b>	<b>311,748</b>	<b>310,794</b>
<b>Deductions:</b>					
Capital Improvements*	252,309	125,330	125,330	10,000	10,000
Interfund Charges	10,510	9,750	9,750	10,720	10,720
<b>Total Deductions</b>	<b>262,819</b>	<b>135,080</b>	<b>135,080</b>	<b>20,720</b>	<b>20,720</b>
<b>Ending Balance</b>	<b>\$3,336,093</b>	<b>\$3,471,467</b>	<b>\$3,501,348</b>	<b>\$3,792,376</b>	<b>\$4,082,450</b>
<b>*Detail of Capital Improvements:</b>					
Improvements other than Buildings					
Tenant Improvements	130,087	10,000	10,000	10,000	10,000
Machinery & Equipment	122,222	115,330	115,330	0	0
<b>Total Capital Improvements</b>	<b>\$252,309</b>	<b>\$125,330</b>	<b>\$125,330</b>	<b>\$10,000</b>	<b>\$10,000</b>

# Golf Capital Improvement Reserve

## 056-667

**Description:** The Golf Capital Improvement Reserve provides for the replacement of golf course improvements, such as irrigation systems, tee box, green renovations, and other improvements on the golf course. Equipment, machinery, and buildings are covered under the Golf Depreciation Reserve and are not a part of this reserve.

**Funding Source:** Depreciation on capital improvements is the major source of funding for this program which is transferred from the Golf Operating fund at the end of the fiscal year.

**Legal Basis:** This program was created by City Resolution No. 30-85 and 02-86. Resources in this program are assigned.

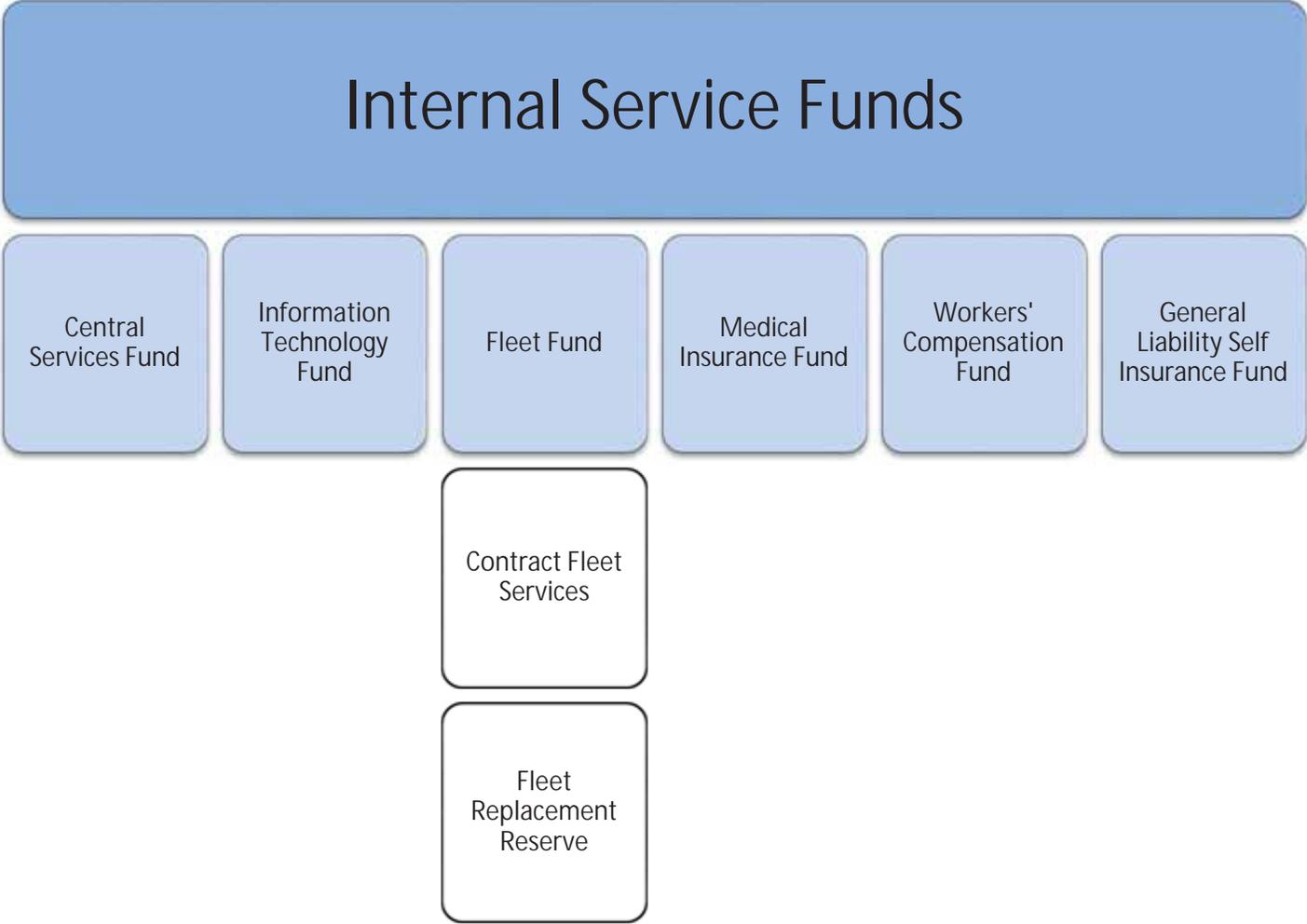
**Budget Overview:** Muni Golf Course Bunker Renovations is budgeted for FY 2025-26 for \$500,000.

**Net Working Capital Balance:** The net working capital balance will be 1.0 million at the end of FY 2025-26. \$200,000 of net working capital represents an interfund loan receivable from the Golf Operating Fund.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	\$1,701,139	\$1,759,450	\$1,759,450	\$1,209,809	\$1,306,469
<b>Additions:</b>					
Depreciation Funded	114,613	133,080	133,080	130,000	130,000
Investment Earnings	9,139	18,900	34,659	22,130	21,736
Repayment of internal loan	10,000	0	0	0	0
<b>Total Additions</b>	<b>133,752</b>	<b>151,980</b>	<b>167,739</b>	<b>152,130</b>	<b>151,736</b>
<b>Deductions:</b>					
Capital Improvements*	62,820	360,000	360,000	50,000	500,000
Interdepartmental Charges	12,620	7,380	7,380	5,470	5,470
Transfer to other funds	0	350,000	350,000	0	0
<b>Total Deductions</b>	<b>75,440</b>	<b>717,380</b>	<b>717,380</b>	<b>55,470</b>	<b>505,470</b>
<b>Ending Balance</b>	<b>\$1,759,451</b>	<b>\$1,194,050</b>	<b>\$1,209,809</b>	<b>\$1,306,469</b>	<b>\$952,735</b>
<b>*Detail of Capital Improvements:</b>					
Computer Software for Irrigation system	62,820	0	0	0	0
Driving Range Fence Extension	0	300,000	300,000	0	0
Golf Course Pump Station Upgrade	0	60,000	60,000	50,000	0
Muni Golf Course Bunker Renovations	0	0	0	0	500,000
<b>Total Capital Improvements</b>	<b>\$62,820</b>	<b>\$360,000</b>	<b>\$360,000</b>	<b>\$50,000</b>	<b>\$500,000</b>



**Internal Service Funds** are established to finance and account for goods and services provided by one City department to other City departments on a cost reimbursement basis.



# Central Services Fund

## 062-242/812

**Description:** The Central Services Fund provides duplicating, postage, and communications services for all programs.

**Funding Source:** Other City programs within funds are charged on a cost reimbursement basis. The cost of an individual copy in duplicating services is based on the total costs accumulated during the prior year. Machine rental, toner, paper, and miscellaneous costs are divided by the number of copies made during the prior year. The charges to each program for postage are compiled daily based upon actual usage with additional amounts charged for the maintenance costs of the postage meter. Communication charges are allocated to the using divisions based on the number of phone lines, cellular phones, and lease phone lines. Imaging Fees offset Electronic Data Management System expenditures.

**Legal Basis:** Resources in this fund are assigned.

**Budget Overview:** Charges to other departments amount are \$379,690 which reflect communication charges, postage, imaging charges and duplication charges.

**Net Working Capital Balance:** The ending net working capital balance is \$296,700 at the end of FY 2025-26.

Expenditures By Category	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	6,085	17,950	11,700	12,250	12,380
Supplies	38,583	55,650	55,190	55,650	55,650
Contractual Services	252,668	314,800	307,100	319,930	327,500
Other Charges	538	540	590	590	1,550
Interdepartmental Charges	85,130	84,420	84,420	50,970	50,970
Debt Service	0	36,700	11,510	34,530	34,520
<b>Total</b>	<b>\$383,004</b>	<b>\$510,060</b>	<b>\$470,510</b>	<b>\$473,920</b>	<b>\$482,570</b>

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	<b>\$347,200</b>	<b>\$398,510</b>	<b>\$398,510</b>	<b>\$367,920</b>	<b>\$335,840</b>
<b>Additions:</b>					
Imaging Fees	49,582	50,500	50,500	52,250	53,840
Investment Earnings	3,281	5,500	9,870	9,900	9,900
Charges to Other Departments	381,450	379,550	379,550	379,690	379,690
<b>Total Additions</b>	<b>434,313</b>	<b>435,550</b>	<b>439,920</b>	<b>441,840</b>	<b>443,430</b>
<b>Deductions:</b>					
Central Services	128,496	225,890	189,910	217,680	218,760
Communications	254,508	284,170	280,600	256,240	263,810
<b>Total Deductions</b>	<b>383,004</b>	<b>510,060</b>	<b>470,510</b>	<b>473,920</b>	<b>482,570</b>
<b>Ending Balance</b>	<b>\$398,509</b>	<b>\$324,000</b>	<b>\$367,920</b>	<b>\$335,840</b>	<b>\$296,700</b>

# Information Technology

063-241

**Description:** The Information Technology (IT) Fund is used to account for the costs associated with the City's centralized computer systems and to distribute these costs to the departments using the system. Included are costs for hardware, software, network services, communications, computer training and support, and related staffing.

**Funding Source:** Other City programs within funds are charged on a cost reimbursement basis. The cost is determined based on the number of computer units within a department.

**Legal Basis:** Resources in this fund are assigned.

**Budget Overview:** Expenses in this fund include the costs to design, install, maintain and support the City's enterprise computer network, including servers, computers, and related networking equipment. Staff in this fund support the network, hardware and software, provide training and support to other City staff, and maintain the City website. Included in the FY 2024-25 Budget is \$930,000 for the implementation and purchase of a new Financial Software system to replace the existing system nearing its end of life and support period.

**Net Working Capital Balance:** Net working capital is budgeted to be \$17,640 at the end of FY 2025-26.

Expenditures By Category	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Personnel	840,730	1,046,090	951,850	1,126,170	1,171,610
Supplies	677	1,840	700	1,840	1,840
Contractual Services	809,874	1,544,200	1,214,600	1,087,850	1,098,250
Other Charges	131	15,700	600	15,900	15,900
Capital Outlay	73,992	88,160	85,000	1,015,000	85,000
Interdepartmental Charges	176,320	207,840	207,840	236,690	236,690
<b>Total</b>	<b>\$1,901,724</b>	<b>\$2,903,830</b>	<b>\$2,460,590</b>	<b>\$3,483,450</b>	<b>\$2,609,290</b>

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<i>Beginning Balance</i>	\$1,161,004	\$1,279,800	\$1,279,800	\$1,050,280	\$96,880
<b>Additions:</b>					
Charges to Other Departments	2,009,660	2,200,030	2,200,030	2,490,050	2,490,050
Investment Earnings	10,863	19,000	31,040	40,000	40,000
<i>Total Additions</i>	2,020,523	2,219,030	2,231,070	2,530,050	2,530,050
<b>Deductions:</b>					
<i>Total Deductions</i>	1,901,724	2,903,830	2,460,590	3,483,450	2,609,290
<b>Ending Balance</b>	<b>\$1,279,803</b>	<b>\$595,000</b>	<b>\$1,050,280</b>	<b>\$96,880</b>	<b>\$17,640</b>

# Fleet Services Fund

## 065-619

**Description:** First Vehicle Services (FVS) is responsible for the preventative maintenance and repair for the City's vehicles and equipment. First Vehicle Services is a contracted service provider operating from the City's maintenance facility. First Vehicle Services guarantees vehicle availability, timeliness of performance and emergency road response.

**Funding Source:** Actual operations and maintenance costs from the prior year are charged to each vehicle through interdepartmental charges.

**Legal Basis:** Resources in this fund are assigned.

**Budget Overview:** Fuel and contractual services costs have increased from the prior year. Contractual costs are primarily for the vehicle service contract and a study to address California Air Resources Board requirements. There are no capital projects scheduled for FY 2024-25 or FY 2025-26.

**Net Working Capital Balance:** Net working capital is budgeted to be a \$936 at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	\$79,284	\$7,060	\$7,060	-\$18,892	\$22,538
<b>Additions:</b>					
Other Federal Grants	0	0	0	100,000	0
Charges to Other Departments	1,220,380	1,355,570	1,355,570	1,492,730	1,472,730
Investment Earnings	874	104	168	-460	608
Miscellaneous Income	266	200	200	200	200
<b>Total Additions</b>	<b>1,221,520</b>	<b>1,355,874</b>	<b>1,355,938</b>	<b>1,592,470</b>	<b>1,473,538</b>
<b>Deductions:</b>					
Supplies	527,975	600,550	592,200	615,950	622,950
Contractual Services	704,709	741,480	729,000	865,880	802,980
Interdepartmental Charges	61,060	60,690	60,690	69,210	69,210
<b>Total Deductions</b>	<b>1,293,744</b>	<b>1,402,720</b>	<b>1,381,890</b>	<b>1,551,040</b>	<b>1,495,140</b>
<b>Ending Balance</b>	<b>\$7,060</b>	<b>-\$39,786</b>	<b>-\$18,892</b>	<b>\$22,538</b>	<b>\$936</b>

# Fleet Replacement Reserve Fund

065-824

**Description:** The Fleet Replacement Reserve includes funding set aside for the replacement of vehicles and other rolling stock as they become unserviceable, obsolete, or reach a predetermined service life. When new equipment is purchased, a replacement schedule is established so that funds will be available at the end of the useful life of the equipment. This provides for an orderly funding mechanism for purchasing replacement pieces of equipment.

**Funding Source:** Replacement costs, along with vehicle operating costs, are charged directly to each user program in all funds. The estimated replacement cost is established by factoring the original purchase price by an annual compounded inflation rate. The annual replacement charge is then calculated by dividing the replacement cost by the number of years before replacement is scheduled.

**Legal Basis:** Resources in this program are assigned.

**Budget Overview:** Capital Outlay in the amounts of \$1,174,980 and \$593,030 are budgeted in FY 2024-25 and FY 2025-26 respectively, for replacement of vehicles and equipment.

**Net Working Capital Balance:** Net working capital will be \$3.9 million at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	<b>\$6,844,702</b>	<b>\$6,779,480</b>	<b>\$6,779,480</b>	<b>\$4,129,932</b>	<b>\$3,685,652</b>
<b>Additions:</b>					
Replacement Charges to Depts.	519,950	500,090	500,090	647,690	667,690
Investment Earnings	75,486	99,896	161,272	100,460	99,392
Gain/Loss on Disposal of Fixed Assets	143,580	0	0	0	0
Transfer from Other Funds	0	721,620	721,620	0	0
<b>Total Additions</b>	<b>739,016</b>	<b>1,321,606</b>	<b>1,382,982</b>	<b>748,150</b>	<b>767,082</b>
<b>Deductions:</b>					
Capital Outlay*	774,355	3,714,360	4,014,560	1,174,980	558,030
Interfund Charges	29,880	17,970	17,970	17,450	17,450
<b>Total Deductions</b>	<b>804,235</b>	<b>3,732,330</b>	<b>4,032,530</b>	<b>1,192,430</b>	<b>575,480</b>
<b>Ending Balance</b>	<b>\$6,779,483</b>	<b>\$4,368,756</b>	<b>\$4,129,932</b>	<b>\$3,685,652</b>	<b>\$3,877,254</b>

# Fleet Replacement Reserve

*Detail of Capital Outlay (Replacements):	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Machinery &amp; Equipment</b>	0	48,000	35,000	35,000	0
<b>Total Machinery &amp; Equipment</b>	0	48,000	35,000	35,000	0
<b>Automotive Equipment</b>					
Unit #1135 2005 Kenworth Vactor	540,978	0	0	0	0
Unit #1169 2013 Ford Transit Connect Van	27,109	0	0	0	0
Unit #1043 2005 Ford Ranger	31,235	0	0	0	0
Unit #1224 2019 Jeep Wrangler	44,203	0	0	0	0
Unit #1211 2018 Honda TRC420	9,171	0	0	0	0
Unit #1137 2011 Ford F350 4X4	69,564	0	0	0	0
Unit #1227 2019 Jeep Wrangler	41,213	0	0	0	0
Unit #1218 Replacement	10,882	0	0	0	0
Unit #1134 2005 Kenworth Vactor	0	703,380	703,380	0	0
HydroExcavator- Water Dept	0	721,620	721,620	0	0
Unit #1088 2008 Ford F350 Cab w/ exerciser	0	52,200	64,450	0	0
Unit #956 1999 Ford Ranger	0	21,150	29,470	0	0
Unit #997 2002 Ford Ranger	0	26,836	26,840	0	0
Unit #1021 2004 Ford Ranger	0	26,836	26,840	0	0
Unit #1025 2004 Ford Ranger XLT Supercab	0	29,100	29,100	0	0
Unit #1058 2006 Chevrolet Uplander Van	0	41,213	41,220	0	0
Unit #1090 2008 Ford F350 Utility	0	73,280	73,280	0	0
Unit #1093 2008 Ford Ranger	0	29,099	29,100	0	0
Unit #1103 2008 Chevrolet W4500 Utility Body	0	60,230	73,280	0	0
Unit #1118 2010 Ford F350	0	33,880	55,000	0	0
Unit #1119 2010 Ford F350	0	33,880	55,000	0	0
Unit #1121 2010 Ford F350 Super Duty	0	39,340	73,280	0	0
Unit #1128 2010 Ford F350	0	50,000	55,000	0	0
Unit #1130 2010 Ford F350 Utility	0	56,880	73,280	0	0
Unit #1133 2010 Ford F350 Utility	0	64,450	73,280	0	0
Unit #1136 2011 Ford F350	0	35,000	73,280	0	0
Unit #1146 2012 Ford F350	0	73,280	73,280	0	0
Unit #1155 2013 Ford F350 Utility	0	47,080	73,280	0	0
Unit #1156 2013 Ford F350 Utility	0	42,720	73,280	0	0
Unit #1170 2014 Ford Focus	0	25,000	29,100	0	0
Unit #1171 2014 Ford Escape	0	26,836	26,840	0	0
Unit #1173 2015 Ford F350 Utility	0	41,900	73,280	0	0
Unit #1174 2015 Ford F350 Utility	0	55,000	73,280	0	0
Unit #1175 2015 Ford F350 Utility	0	44,340	73,280	0	0
Unit #s 2010 & 2072	0	59,730	59,730	0	0
Unit #1172 2014 Ford F450/Camera Equip	0	317,890	310,060	0	0
Unit #1075 2007 Ford Focus	0	25,580	28,820	0	0
Unit #1027 2004 Ford 3/4 ton Utility Body	0	45,340	45,340	0	0
Unit #1070 2008 Ford F250	0	45,640	45,640	0	0
Unit #1101 2008 Ford F450 w/ Dump Body	0	57,770	57,770	0	0
Unit #1105 Prowler Sewer	0	25,830	25,830	0	0
Unit #1106 2008 Great Northern Trailer	0	4,550	4,550	0	0
Unit #1085 2008 Cat Skid Steer Tractor	0	86,200	86,200	0	0
Unit #1056 2006 Ford Ranger	0	28,820	28,820	0	0
Unit #1102 2008 Ford F250 Utility	0	35,440	35,440	0	0
Unit #1071 2007 Ford F150 SuperCrew	0	31,570	31,570	0	0
Unit #976 2000 GMC Sonoma	0	30,030	30,030	0	0
Unit #1041 2005 Ford F350	0	56,320	56,320	0	0
Unit #1086 2008 Ford F150 XLT SuperCrew	0	30,520	30,520	0	0
Unit #1005 Hyster Forklift	0	27,500	27,500	0	0
Unit #1142 2011 Crane Truck	0	125,700	125,700	0	0
Unit #1032 Air Compressor	0	1,160	1,160	0	0
Unit #1115 Wacker Light Tower	0	47,100	47,100	0	0

# Fleet Replacement Reserve

*Detail of Capital Outlay (Replacements):	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
Unit #1129 2010 Ford F150	0	33,800	33,800	0	0
Unit #1076 2007 Ford E350 Cutaway Van	0	62,700	62,700	0	0
Unit #1178 2015 Hydrotec Pressure Washer	0	18,640	18,640	0	0
Unit #1215 2018 Personal Watercraft	0	14,000	14,000	0	0
Unit #1243 Honda TRX420FE1	0	0	0	12,690	0
Unit #1244 Honda TRX420FE1	0	0	0	12,690	0
Unit #1168 2014 Ford Focus	0	0	0	25,000	0
Unit #1188 2017 Ford Escape	0	0	0	26,220	0
Unit #1189 2017 Ford Escape	0	0	0	26,220	0
Unit #1190 2017 Ford Escape	0	0	0	26,220	0
Unit #1077 2008 Cat 928Gz Loader	0	0	0	261,040	0
Unit #1078 2008 Ford F550	0	0	0	51,800	0
Unit #1097 2008 Cat CB-224E Roller	0	0	0	55,200	0
Unit #1112 2009 Truck mounted compressor	0	0	0	16,660	0
Unit #1122 2009 New Holland B95B Backhoe	0	0	0	115,500	0
Unit #1147 2012 Kenworth Asphalt Patch Truck	0	0	0	173,250	0
Unit #1179 Crafco Crack Sealer	0	0	0	48,040	0
Unit #1151 Ford F550 with Alted AT40M Boom	0	0	0	184,500	0
Unit #1157 2013 Ford Focus	0	0	0	25,000	0
Unit # 1215 2018 Yamaha Personal Watercraft	0	0	0	15,600	0
Unit #1176 2015 Ford F350 Utility	0	0	0	64,350	0
Unit # 1197 2017 Ford Escape	0	0	0	0	27,380
Unit # 1198 2017 Ford Escape	0	0	0	0	28,230
Unit # 1200 2017 Ford Escape	0	0	0	0	27,320
Unit #1203 2017 Ford F150 Super Cab	0	0	0	0	35,330
Unit #1181 Ford F550 Utility	0	0	0	0	188,510
Unit #1201 2017 Ford F150 Super Cab	0	0	0	0	35,340
Unit #1202 2017 Ford F150 Super Cab	0	0	0	0	35,340
Unit #1182 Ford F550 Utility	0	0	0	0	180,580
<b>Total Automotive Equipment</b>	<b>774,355</b>	<b>3,666,360</b>	<b>3,979,560</b>	<b>1,139,980</b>	<b>558,030</b>
<b>Total Capital Outlay</b>	<b>\$774,355</b>	<b>\$3,714,360</b>	<b>\$4,014,560</b>	<b>\$1,174,980</b>	<b>\$558,030</b>

# Medical Insurance Fund

## 066-814

**Description:** The Medical Insurance program is offered to all regular full-time employees and benefited part-time employees. The benefits covered include medical, vision and dental insurance. Health insurance is coordinated through the CalPERS health plans. The fund also includes retiree insurance and COBRA insurance.

**Funding Source:** Premiums are based on the specific medical insurance program which the employee has selected. The costs of the medical program are accounted for in this fund and charged back to the appropriate program. Other postemployment medical benefits are pre-funded through the California Employers Retiree Benefit Trust (CERBT) which is a Section 115 trust funded through charges allocated to programs.

**Legal Basis:** Resources in this fund are assigned.

**Budget Overview:** Expenses include premium payments for medical, dental and vision plans. The City budgets for premiums at complete staffing level. Costs are recovered through charges to other funds and employee paid premiums.

**Net Working Capital Balance:** Net working capital will be \$151,020 at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	\$162,944	\$231,260	\$231,260	\$233,980	\$229,630
<b>Additions:</b>					
Premiums Charged	3,242,401	3,768,440	3,740,000	3,898,440	3,998,440
COBRA Premiums	0	2,000	0	2,000	2,000
Retiree Premiums	175,263	220,000	165,260	169,000	178,000
Investment Earnings	-1,574	900	1,800	2,000	2,000
Miscellaneous Income	13,871	12,000	13,500	13,000	13,000
<b>Total Additions</b>	<b>3,429,961</b>	<b>4,003,340</b>	<b>3,920,560</b>	<b>4,084,440</b>	<b>4,193,440</b>
<b>Deductions:</b>					
Claims Paid	182,784	222,500	222,500	222,500	222,500
Premiums Paid	3,052,208	3,577,800	3,577,800	3,763,090	3,946,150
Claims Administration	33,290	38,000	38,000	38,000	38,000
Contractual Services	2,633	2,650	2,650	4,650	4,850
Interfund Charges	90,730	76,890	76,890	60,550	60,550
<b>Total Deductions</b>	<b>3,361,645</b>	<b>3,917,840</b>	<b>3,917,840</b>	<b>4,088,790</b>	<b>4,272,050</b>
<b>Ending Balance</b>	<b>\$231,260</b>	<b>\$316,760</b>	<b>\$233,980</b>	<b>\$229,630</b>	<b>\$151,020</b>

# Workers' Compensation Fund

## 067-815

**Description:** The City is self-insured for Workers' Compensation; however, the City receives an excess insurance supplement from CSAC Excess Insurance Authority. The City continues to use manual rates to charge the various departments. Through the City's payroll system, premiums for this coverage are charged back to the various departments and operating funds are included in the employees' compensation package. Costs linked to running the program, such as providing a third-party claims administrator, are also shared using the same methodology.

**Funding Source:** The major source of funding for this program is the premiums charged to other funds.

**Legal Basis:** Resources in this fund are assigned.

**Budget Overview:** Revenues are related to salary charges and interest and are anticipated to stay the same for FY 2024-25 and FY 2025-26.

**Net Working Capital Balance:** The ending working capital for FY 2025-26 will be \$1.9 million. This \$1.9 million includes \$900,000 or three times the Self-insurance retention of \$300,000 based on the City's fiscal policy. The remaining balance provides amounts to cover claims prior to 1995 when the City was self-insured.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	\$1,897,869	\$2,033,530	\$2,033,530	\$2,085,220	\$1,985,930
<b>Additions:</b>					
Prem. Charged to Other Funds	465,847	485,000	481,000	485,000	485,000
Investment Earnings	16,251	25,000	45,020	45,100	45,100
Other Revenue	19,270	13,600	13,350	0	0
<b>Total Additions</b>	<b>501,368</b>	<b>523,600</b>	<b>539,370</b>	<b>530,100</b>	<b>530,100</b>
<b>Deductions:</b>					
Supplies	7,185	11,600	8,000	11,900	11,900
Contractual Services	4,295	20,000	17,170	20,000	5,000
Other Charges	317,424	538,000	415,000	553,000	558,000
Interfund Charges	36,800	47,510	47,510	44,490	44,490
Interfund Transfers	0	0	0	0	0
<b>Total Deductions</b>	<b>365,704</b>	<b>617,110</b>	<b>487,680</b>	<b>629,390</b>	<b>619,390</b>
<b>Ending Balance</b>	<b>\$2,033,533</b>	<b>\$1,940,020</b>	<b>\$2,085,220</b>	<b>\$1,985,930</b>	<b>\$1,896,640</b>

# General Liability Self Insurance Fund

## 068-816

**Description:** In order to control the costs of subsidence claims and continue to purchase liability and property insurance, the City in FY 2004-2005 entered into a joint powers agreement through the California Joint Powers Insurance Authority, (CJPIA), with other agencies to purchase excess layers of protection. Under this program, the City is covered for expenses related to subsidence claims, as this coverage will be provided through CJPIA. The City will continue to control costs lower its risk through a combination of self-insurance and purchased insurance, while maintaining comprehensive coverage.

**Funding Source:** Premium charges, claims adjustments, legal services and other administration costs are necessary to maintain this program. Each of the operating funds of the City are charged an amount in relation to the frequency and severity of claims incurred. These amounts are received in the General Liability Self-Insurance Fund to pay for insurance coverage.

**Legal Basis:** This fund is governed by Resolution No. 67-78 and 18-80. Resources in this fund are assigned.

**Budget Overview:** Employer premiums charged to other funds are \$2.7 million. Expenses include administrative costs, claims and payments to CJPIA to provide coverage.

**Net Working Capital Balance:** Ending net working capital is \$2.2 million at the end of FY 2025-26.

Description	FY 2022-23 Actual	FY 2023-24 Adj Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Budget
<b>Beginning Balance</b>	\$5,637,492	\$5,441,120	\$5,441,120	\$3,686,720	\$3,198,230
<b>Additions:</b>					
Employer Premiums	2,688,000	2,700,000	2,700,000	2,695,200	2,695,200
Investment Earnings	43,146	60,000	100,680	105,500	105,500
Miscellaneous Revenues	753	4,800	4,880	0	0
<b>Total Additions</b>	<b>2,731,899</b>	<b>2,764,800</b>	<b>2,805,560</b>	<b>2,800,700</b>	<b>2,800,700</b>
<b>Deductions:</b>					
Personnel	138,963	146,690	147,410	157,760	169,770
Supplies	980	2,750	2,000	1,000	1,800
Contractual Services	34,214	579,300	1,653,470	413,850	464,250
Other Charges	2,711,976	2,951,800	2,719,080	2,668,490	3,109,830
Interfund Charges	42,140	38,000	38,000	48,090	48,090
<b>Total Deductions</b>	<b>2,928,273</b>	<b>3,718,540</b>	<b>4,559,960</b>	<b>3,289,190</b>	<b>3,793,740</b>
<b>Ending Balance</b>	<b>\$5,441,118</b>	<b>\$4,487,380</b>	<b>\$3,686,720</b>	<b>\$3,198,230</b>	<b>\$2,205,190</b>

# Capital Improvement Program

## Introduction

The Capital Improvement Program (CIP) section of the Annual Budget document is intended to provide the reader with a summary of the major capital projects for FY 2024-25 and FY 2025-26. The City's Capital Improvement Program is divided into six major categories:

- Drainage
- Parks and Medians
- Sewer
- Street
- Water
- Facilities and Other Improvements

This section provides a summary of the CIP process, master plans, six year project plans presented by the six major categories for easy reference, and an overview of *Carry Forward Projects* (projects appropriated by Council in previous fiscal years which are re-appropriated into FY 2024-25). In addition, an easy-reference map allows the reader to identify the location of major new projects in FY 2024-25 and FY 2025-26.

Individual project sheets outlining the project description, project location (including maps), projected cost, operation and maintenance costs and funding sources are included in this section and are organized based on the major categories listed previously.

## Master Plans

The City utilizes "master plans" to guide the development and maintenance of existing infrastructure, as well as future capital improvements. The plans provide a foundation for the development of goals and priorities for capital improvement projects. The list of master plans includes:

- City General Plan
- Master Plan for City Facilities
- Park & Recreation Master Plan
- Regional Circulation Financing and Phasing Program (RCFPP)
- Street Improvement Program
- Water Master Plan
- Drainage Master Plan
- Wastewater (Sewer) Master Plan
- Water and Sewer Asset Management Plan
- Recycled Water Master Plan
- Urban Runoff Management Plan
- Other Specific Plans (e.g. Pier Bowl Specific Plan)

These master plans demonstrate the City's commitment to long-range capital improvement programming by focusing attention on the current and future needs of the community, while balancing the community's needs with its available fiscal resources.

## CIP Process

The long-term Capital Improvement Program includes projects that have a value of \$25,000 or more with a minimum useful life of 5 years at a fixed location. Equipment, operating and maintenance costs are identified and will be included in future operating budgets.

# Capital Improvement Program

The Capital Improvement Program Committee, consisting of members from all City departments, annually prepares and updates a six-year capital improvement plan. Projects are reviewed by the CIP Committee to ensure that the City's priorities are addressed and that staffing levels and funds are adequate to complete the projects. Capital Improvement Program projects are addressed based on the following four categories:

- **Replacement**  
Existing improvements that are deteriorated and need to be replaced and/or upgraded to continue to provide service and to meet current codes and regulations.
- **Expansion**  
New improvements that are growth-related and funded through development fees. These improvements are identified in master plans and/or agreements, and funding sources are in place.
- **Growth**  
New improvements based on projected development. These projects are "development dependent", and the funding source is through future development fees and/or financing by developers.
- **Economic Vitality and Diversity**  
This includes construction of improvements for promotion of economic vitality and diversity and to eliminate and prevent the spread of blight and deterioration in the City.

## FY 2025 and FY 2026 Capital Improvement Projects

The total budget for the City's Capital Improvements in FY 2024-25 is \$14.3 million and includes 34 Projects. FY 2025-26 Capital Improvement Budget totals \$13.5 million and includes 22 projects. The chart below summarizes the FY 2024-25 and FY 2025-26 new CIP program by project amount (in millions), number, and type:

Category	FY 2024-25		FY 2025-26	
	Dollars (in millions)	Number of projects	Dollars (in millions)	Number of projects
Drainage	\$ 0.2	1	\$ 2.0	1
Beaches, Parks & Medians	0.9	6	0.4	3
Sewer	1.5	1	0.8	1
Streets	4.2	13	5.9	12
Water	5.3	6	3.9	4
Facilities and Other Improvements	2.1	7	0.5	1
<b>Total Capital Improvement Projects</b>	<b>\$ 14.3</b>	<b>34</b>	<b>\$ 13.5</b>	<b>22</b>

The individual projects by category and fund are listed on the New Capital Improvements Projects – Summary by Category and the New Capital Improvements Projects – Summary by Fund schedules. A six-year capital plan is presented. However, only the first and second year of projects are funded and approved with the additional years presented for planning purposes only. The Street projects (\$4.2 million and \$5.9 million) are primarily based on the Street Master Plan, the Street Improvement Program and current pavement management studies. Water (\$5.3 million and \$3.9 million), Sewer (\$1.5 million and \$0.8 million) and Drainage (\$0.2 million and \$2.0 million) projects are based on their respective master plans or to meet regulatory requirements. In addition, the Beaches, Parks and Medians (\$0.9 million and \$0.4 million), and Facilities and Other Improvements (\$2.1 million and \$0.5 million) are based on the City Facilities Master Plan, staff risk assessments, or additional Council identified needs.

# Capital Improvement Program

Funding for the projects is outlined in the New Capital Improvement Projects – Revenue Summary. Projects are funded through existing revenues in the General Fund, capital project, special revenue or depreciation reserve funds.

## Maintenance and Other Projects

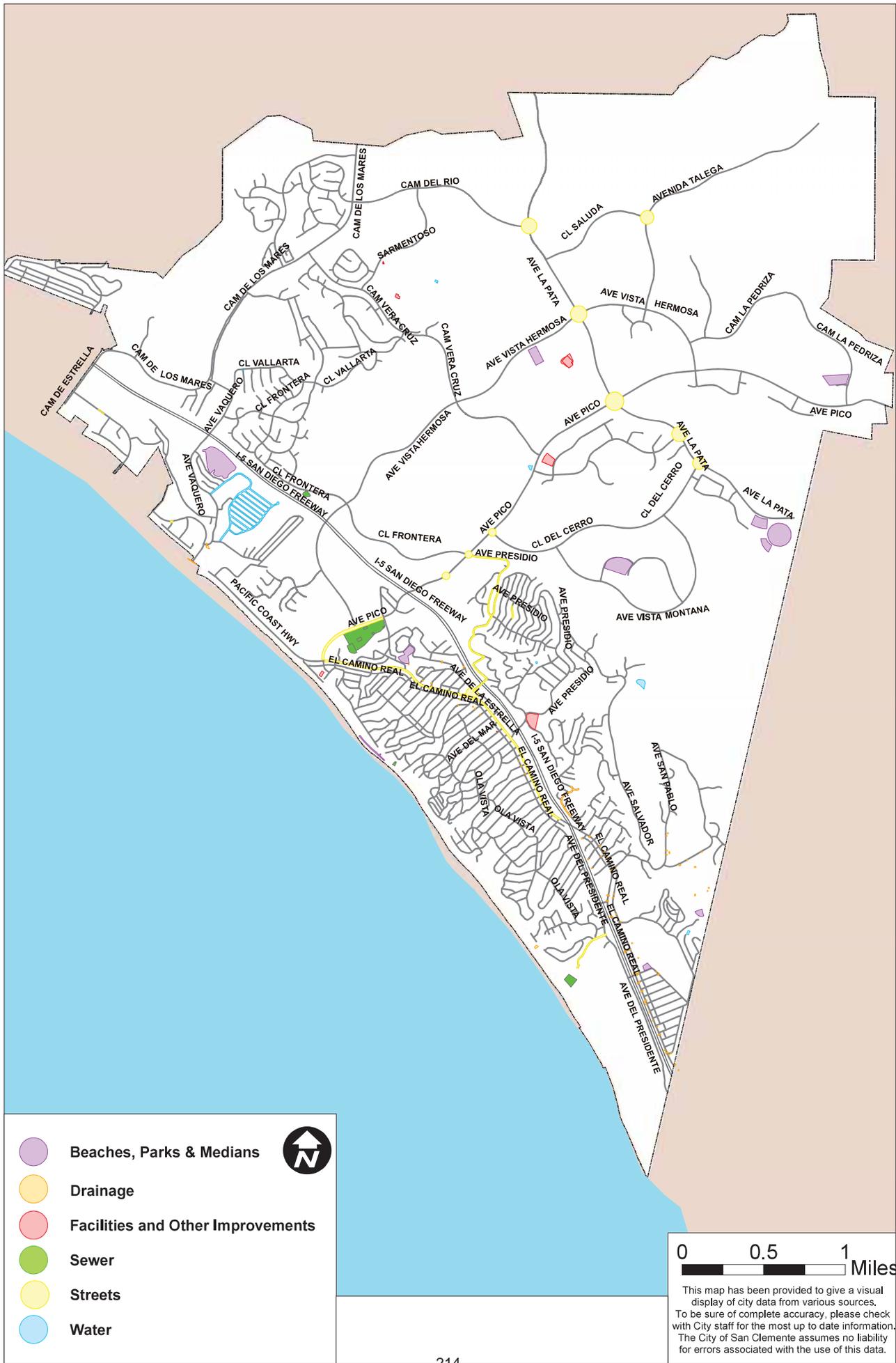
These projects include normal maintenance, studies or small contractual projects. The details of these projects are listed in the schedules of Maintenance and Other Projects – Summary by Category and the Maintenance and Other Projects – Summary by Fund. The City will spend \$14.2 million on 36 maintenance and other contractual projects in FY 2024-25 which consist of \$0.6 million in Drainage, \$0.8 million for Beaches, Parks and Medians, \$1.2 million in Sewer, \$1.7 million in Streets, \$5.3 million in Water and \$4.7 million in Facilities and Other Improvements. In FY 2025-26 the City is projected to spend \$7.5 million on 26 maintenance and other contractual projects, which consist of \$0.6 million in Drainage, \$0.3 million for Beaches, Parks and Medians, \$2.7 million in Sewer, \$1.6 million in Streets, \$1.6 million in Water and \$0.7 million in Facilities and Other Improvements.

Category	FY 2024-25		FY 2025-26	
	Dollars (in millions)	Number of projects	Dollars (in millions)	Number of projects
Drainage	\$ 0.6	2	\$ 0.6	2
Beaches, Parks & Medians	0.8	2	0.3	3
Sewer	1.2	5	2.7	4
Streets	1.7	9	1.6	8
Water	5.3	7	1.6	5
Facilities and Other Improvements	4.7	11	0.7	4
<b>Total Maintenance and Other Projects</b>	<b>\$ 14.2</b>	<b>36</b>	<b>\$ 7.6</b>	<b>26</b>

Funding sources for these projects are outlined on the Maintenance and Other Projects – Revenue Summary.

## Significant Capital Projects and Operating Impacts

Significant projects include E. Avenida Cordoba Drainage Study, Marquita Slope Reconstruction (Linda Lane PS), Calafia Complete Streets, Street Rehabilitation Program, AC Pipe Replacement Northwest 308 Zone, Recycled Water Expansion Phase II, and Reservoir No. 5A Replacement. Most of these projects are not anticipated to have a significant impact or change to operating costs due to the assets existing. The only new construction to impact incur new annual operating costs would be the Calafia Complete Streets project and it includes revenue reimbursement from anticipated grants.



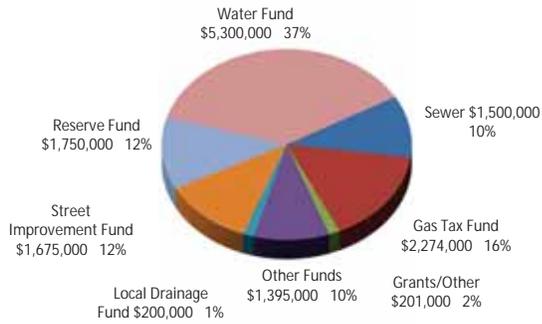
- Beaches, Parks & Medians
- Drainage
- Facilities and Other Improvements
- Sewer
- Streets
- Water



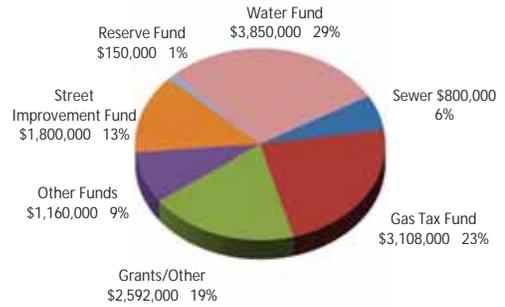
This map has been provided to give a visual display of city data from various sources. To be sure of complete accuracy, please check with City staff for the most up to date information. The City of San Clemente assumes no liability for errors associated with the use of this data.

# New Capital Improvement Projects - Graphs

## Capital Improvement Projects Revenue Summary

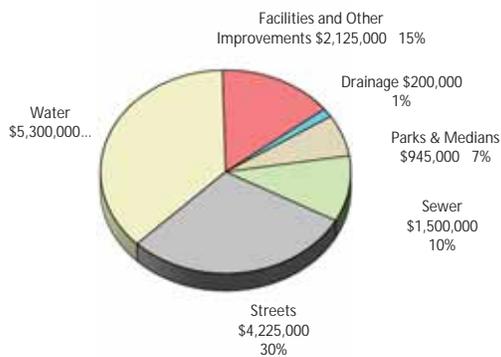


**Total Capital Improvement Revenue Summary  
FY 2024-25 - \$14,295,000**

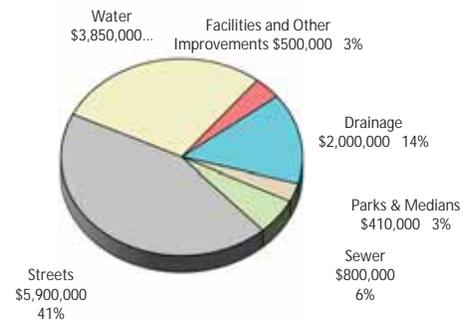


**Total Capital Improvement Revenue Summary  
FY 2025-26 - \$13,460,000**

## Capital Improvement Projects Expenditure by Category Summary



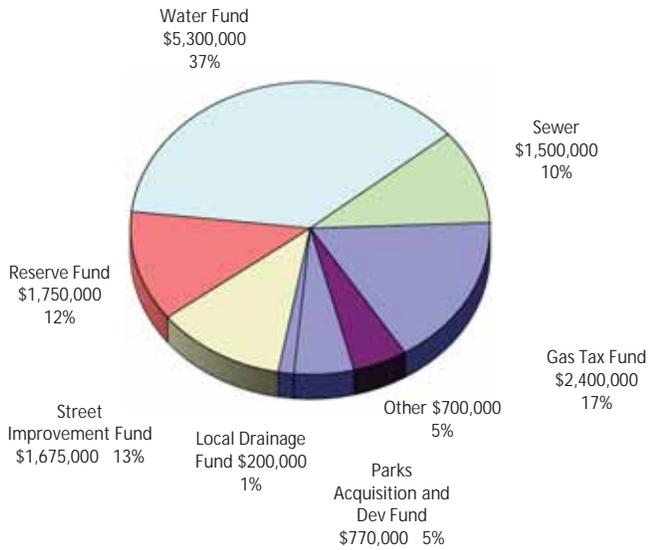
**Total Capital Improvement Expenditure Summary  
FY 2024-25 - \$14,295,000**



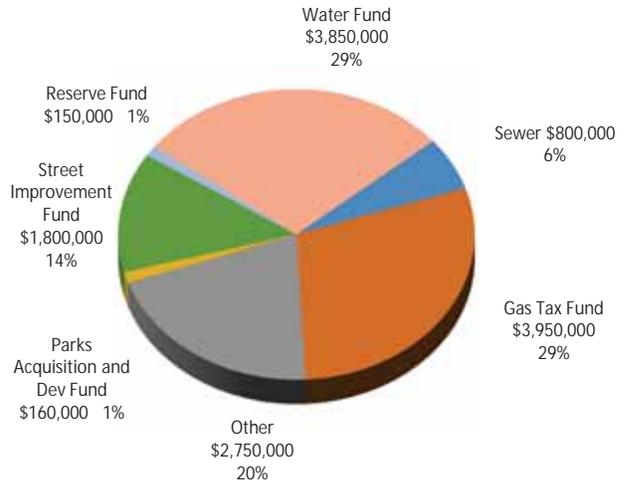
**Total Capital Improvement Expenditure Summary  
FY 2025-26 - \$13,460,000**

# New Capital Improvement Projects - Graphs

## Capital Improvement Projects Expenditure by Fund Summary



**Total Capital Improvement Expenditure Summary FY 2024-25 - \$14,295,000**



**Total Capital Improvement Expenditure Summary FY 2025-26 - \$13,460,000**

# New Capital Improvement Projects

## Summary by Category

Description	6 Yr. Total	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
<b>Drainage</b>							
E. Avenida Cordoba Drainage Study	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
M00S05 - Montalvo Canyon Outlet	200,000	200,000	0	0	0	0	0
Pier Bowl Drainage Study & Improvements	1,000,000	0	0	150,000	850,000	0	0
Storm Drain Improvements: Cayenta & Buena Suerte	1,750,000	0	0	0	150,000	800,000	800,000
Storm Drain Improvements: Caballeros & Patero de Oro	1,450,000	0	0	250,000	1,200,000	0	0
Storm Drain Improvements: Bonito & Los Molinos	550,000	0	0	550,000	0	0	0
Storm Drain Improvements: Santa Margarita & Corta	300,000	0	0	300,000	0	0	0
Storm Drain Improvements: Vaquero & Vista Torito	1,300,000	0	0	0	100,000	600,000	600,000
Storm Drain Improvements: W. Ave. Roma & S. Ola Vista	1,100,000	0	0	0	100,000	500,000	500,000
	9,650,000	200,000	2,000,000	1,250,000	2,400,000	1,900,000	1,900,000
<b>Beaches, Parks &amp; Medians</b>							
Aquatic Center Shade Structure Replacements	120,000	0	0	120,000	0	0	0
Bonito Canyon Ballfield Lighting Replacement	500,000	0	0	500,000	0	0	0
Bonito Canyon Park Improvements/CDBG	225,000	75,000	150,000	0	0	0	0
Corp Sand Replenishment	10,500,000	100,000	100,000	100,000	100,000	100,000	10,000,000
Dog Park at San Luis Rey and San Gorgonio Park	480,000	120,000	160,000	200,000	0	0	0
Lost Winds Lasuen Beach Access Rehabilitation	3,300,000	0	0	0	300,000	3,000,000	0
Rancho San Clemente Park Exercise Course Replacement	90,000	0	0	90,000	0	0	0
Skate Park Expansion - Steed Park	200,000	200,000	0	0	0	0	0
Steed Park & Vista Bahia Errant Ball Mediation	50,000	50,000	0	0	0	0	0
Steed Park Pickle Ball Courts	11,900,000	0	0	3,000,000	3,000,000	3,000,000	2,900,000
Tierra Grande Park Playground Equipment Replacement	300,000	0	0	300,000	0	0	0
Tower Zero Feasibility Study & Construction	1,150,000	0	0	150,000	1,000,000	0	0
Vista Hermosa Sports Park Meadows Development	400,000	400,000	0	0	0	0	0
	29,215,000	945,000	410,000	4,460,000	4,400,000	6,100,000	12,900,000
<b>Sewer</b>							
Digester #2 Structural & Mechanical Rehabilitation	800,000	0	800,000	0	0	0	0
Los Molinos Lift Station Generator Replacement	600,000	0	0	600,000	0	0	0
Marquita Slope Reconstruction (Linda Lane PS)	1,500,000	1,500,000	0	0	0	0	0
Primary Clarifier 1, 2 & 3 Rehabilitation	500,000	0	0	500,000	0	0	0
Secondary Clarifier 1, 2 & 3 Rehabilitation	600,000	0	0	0	600,000	0	0
Secondary Clarifier 4, 5 & 6 Rehabilitation	1,200,000	0	0	0	0	600,000	600,000
Sludge Dehydration System	2,060,000	0	0	0	2,060,000	0	0
Vactor Discharge Station	100,000	0	0	100,000	0	0	0
WRP Co-Generation	3,000,000	0	0	0	0	0	3,000,000
WRP DIP Replacement	2,250,000	0	0	250,000	1,000,000	1,000,000	0
WRP Electrical System Replacements	2,750,000	0	0	200,000	1,050,000	1,500,000	0
WRP Odor Control Systems Replacement	6,500,000	0	0	200,000	1,800,000	4,500,000	0
	21,860,000	1,500,000	800,000	1,850,000	6,510,000	7,600,000	3,600,000
<b>Streets</b>							
Alley/Parking Lot Rehabilitation Program	1,000,000	100,000	100,000	200,000	200,000	200,000	200,000
Arterial Street Improvement Program	4,500,000	750,000	750,000	750,000	750,000	750,000	750,000
As-Needed Street Improvement Program (Various Streets)	3,700,000	200,000	700,000	700,000	700,000	700,000	700,000
Avenida Pico Class I Bike/Pedestrian Path Phase I	1,600,000	0	0	1,600,000	0	0	0
Calafia Complete Streets	1,150,000	150,000	1,000,000	0	0	0	0
Calle Pueblo Sidewalk Improvements	550,000	100,000	450,000	0	0	0	0
Camino Capistrano Crosswalk Improvements	100,000	100,000	0	0	0	0	0
ERC & Ave Palizada to Presidio Class 3 Bike Improvements	100,000	0	100,000	0	0	0	0
Intersection Improvements: AVH & Vera Cruz	1,000,000	0	0	200,000	800,000	0	0
Intersection Improvements: AVH & La Pata	875,000	0	0	175,000	700,000	0	0
Intersection Improvements: Pico & Amanecer	875,000	0	0	0	175,000	700,000	0
Intersection Improvements: Pico & Del Cerro	750,000	0	0	150,000	600,000	0	0
Intersection Improvements: Pico & La Pata	500,000	0	0	100,000	400,000	0	0
Local Street Improvement Program	4,500,000	750,000	750,000	750,000	750,000	750,000	750,000
Mira Costa Pedestrian Island	150,000	150,000	0	0	0	0	0
Pavement Improvements (Palizada between ECR and I-5)	300,000	0	0	300,000	0	0	0
Sidewalk Improvements / CDBG	520,000	0	0	130,000	130,000	130,000	130,000
Signal Synch - Palizada, Talega, Saluda, La Pata	675,000	275,000	400,000	0	0	0	0
Street Rehabilitation Program	8,600,000	1,300,000	1,300,000	1,500,000	1,500,000	1,500,000	1,500,000
Street Sign Replacement Program	300,000	50,000	50,000	50,000	50,000	50,000	50,000
Traffic Signal Camera Replacement	900,000	150,000	150,000	150,000	150,000	150,000	150,000
Traffic Signal Camera Upgrades	900,000	150,000	150,000	150,000	150,000	150,000	150,000
	\$ 33,545,000	\$ 4,225,000	\$ 5,900,000	\$ 6,905,000	\$ 7,055,000	\$ 5,080,000	\$ 4,380,000

## New Capital Improvement Projects Summary by Category

Description	6 Yr. Total	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
<b>Water</b>							
AC Pipe Replacement Northwest 308 Zone	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
Acapulco Pump Station Rehabilitation	2,750,000	0	0	250,000	2,500,000	0	0
Calle Real Pump Station Rehabilitation	300,000	300,000	0	0	0	0	0
Calle Vallarta PRS	350,000	0	350,000	0	0	0	0
City-wide Copper Service Replacements	500,000	0	500,000	0	0	0	0
Costero Risco PRS Rehabilitation	600,000	600,000	0	0	0	0	0
Del Cerro PRS Rehabilitation	350,000	0	0	350,000	0	0	0
El Levante PRS Rehabilitation	350,000	350,000	0	0	0	0	0
La Pata Recycled Waterline Rehabilitation	750,000	0	0	0	0	750,000	0
La Pata, Esmarca, Patricia Check Valves	300,000	0	0	0	300,000	0	0
La Quinta PRS Rehabilitation	350,000	0	0	0	350,000	0	0
Potable Water Reservoir Improvement Projects	3,000,000	0	0	0	0	1,500,000	1,500,000
Pump Station Bypass Pump Connections	100,000	0	0	0	100,000	0	0
Reata Pump Station Rehabilitation	2,800,000	0	0	2,800,000	0	0	0
Recycled Water Expansion Phase II	3,200,000	200,000	1,000,000	1,000,000	1,000,000	0	0
Reservoir No. 5A Replacement	3,500,000	3,500,000	0	0	0	0	0
Reservoir No.6 Removal	100,000	0	0	100,000	0	0	0
Well Water Quality System Improvement	350,000	350,000	0	0	0	0	0
	21,650,000	5,300,000	3,850,000	4,500,000	4,250,000	2,250,000	1,500,000
<b>Facilities and Other Improvements</b>							
Casa Romantica Improvements	1,000,000	0	0	1,000,000	0	0	0
City Hall Emergency Standby Generator Installation	300,000	300,000	0	0	0	0	0
Community Center Roof Replacement	600,000	0	0	600,000	0	0	0
Corto Lane Beach Access Rehabilitation	6,500,000	0	0	500,000	6,000,000	0	0
Del Mar Phase I Undergrounding District	2,000,000	0	0	100,000	1,900,000	0	0
Forster Ranch Park Playground Equipment Replacement	500,000	500,000	0	0	0	0	0
Golf Course Pump Station Upgrade	50,000	50,000	0	0	0	0	0
LPVH Three Artificial Field Synthetic Turf Replacement	800,000	800,000	0	0	0	0	0
Muni Golf Course Bunker Renovations and other Improvement	500,000	0	500,000	0	0	0	0
Muni Golf Course Irrigation System Replacement Phase I	1,750,000	0	0	250,000	1,500,000	0	0
Muni Golf Course Irrigation System Replacement Phase II	1,000,000	0	0	0	0	1,000,000	0
OCSO Substation 910 Calle Negocio Fence Installation	175,000	175,000	0	0	0	0	0
Pier Condition Assessment and Repairs	3,750,000	0	0	250,000	3,500,000	0	0
Pier Fire Suppression System Replacement	50,000	50,000	0	0	0	0	0
Pier Timber Piles Replacement with Steel Piles Study	100,000	0	0	100,000	0	0	0
Poche Beach Runoff Reclamation Project	7,500,000	0	0	800,000	6,700,000	0	0
Street Light LED Conversion Phase 3	250,000	0	0	250,000	0	0	0
Talega Park Playground Replacement	250,000	250,000	0	0	0	0	0
Vista Hermosa Aquatic Center Play Structure Replacement	500,000	0	0	500,000	0	0	0
	27,575,000	2,125,000	500,000	4,350,000	19,600,000	1,000,000	0
<b>Total CIP</b>	<b>\$ 143,495,000</b>	<b>\$ 14,295,000</b>	<b>\$ 13,460,000</b>	<b>\$ 23,315,000</b>	<b>\$ 44,215,000</b>	<b>\$ 23,930,000</b>	<b>\$ 24,280,000</b>

\* Shading indicates presented projects.

## Maintenance and Other Projects Summary by Category

Description	6 Yr. Total	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
<b>Drainage</b>							
City-wide Catch Basins Rehabilitation	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
City-wide Culverts Structural Assessment	700,000	0	0	200,000	250,000	250,000	0
Storm Drain Manhole Rehabilitation	100,000	0	0	100,000	0	0	0
Storm Drain Rehabilitation FY 2025 & FY 2026	1,100,000	150,000	150,000	200,000	200,000	200,000	200,000
Stormwater Inlet Trash Capture Devices Install Phases 4 & 5	1,640,000	410,000	410,000	410,000	410,000	0	0
	3,640,000	560,000	560,000	1,010,000	860,000	450,000	200,000
<b>Beaches, Parks &amp; Medians</b>							
General Pier Repairs	300,000	0	100,000	0	100,000	0	100,000
Grande Vista Slope Repair	4,350,000	0	0	350,000	4,000,000	0	0
Lifeguard Tower Replacement	750,000	0	150,000	200,000	200,000	200,000	0
Mariposa Bridge Replacement	12,300,000	300,000	0	12,000,000	0	0	0
Park Monument Sign Replacements	600,000	0	0	150,000	150,000	150,000	150,000
Pier Timber Pile Inspection	140,000	0	0	70,000	0	70,000	0
Repair and Replace Pier Handrails	180,000	0	0	180,000	0	0	0
Sand Compatibility and Opportunistic Use Program (SCOUP)	550,000	500,000	50,000	0	0	0	0
	19,170,000	800,000	300,000	12,950,000	4,450,000	420,000	250,000
<b>Sewer</b>							
Aeration Basin Conversion to Flow Equalization	1,000,000	0	0	1,000,000	0	0	0
Digester #2 Cleaning, Residual Disposal & Inspection	200,000	200,000	0	0	0	0	0
Frontera Lift Station Slope Evaluation	2,000,000	100,000	1,900,000	0	0	0	0
Los Molinos Wet Well Lining	800,000	0	0	200,000	600,000	0	0
Material Storage Area	100,000	0	0	100,000	0	0	0
Sewer Asset Management	50,000	0	0	50,000	0	0	0
Sewer System Lining	1,800,000	300,000	300,000	300,000	300,000	300,000	300,000
Sewer System Rehabilitation	1,750,000	275,000	275,000	300,000	300,000	300,000	300,000
State Park/ Califia Sewer Rehabilitation	500,000	300,000	200,000	0	0	0	0
WRP and Sewer Facility Pavement Rehabilitation	200,000	0	0	200,000	0	0	0
WRP Butler Building Slope Evaluation	350,000	0	0	350,000	0	0	0
	8,750,000	1,175,000	2,675,000	2,500,000	1,200,000	600,000	600,000
<b>Streets</b>							
As-Needed Pavement Repair Program (Utilities)	2,100,000	300,000	300,000	350,000	350,000	400,000	400,000
Avenida Victoria Sidewalk Widening	650,000	0	0	650,000	0	0	0
Downtown Alley Lighting Replacement	70,000	0	0	70,000	0	0	0
Downtown Paseo Plan	800,000	0	0	200,000	600,000	0	0
Major Street Maintenance Program	3,300,000	550,000	550,000	550,000	550,000	550,000	550,000
Pavement Management System Update	425,000	125,000	0	150,000	0	150,000	0
Pavement Preservation Program FY 2025	1,500,000	250,000	250,000	250,000	250,000	250,000	250,000
Sewer System Replacement	680,000	100,000	100,000	120,000	120,000	120,000	120,000
Sidewalk Repair & Improvements Program	900,000	150,000	150,000	150,000	150,000	150,000	150,000
Street Improvement Design	450,000	75,000	75,000	75,000	75,000	75,000	75,000
Traffic Calming Program	480,000	80,000	80,000	80,000	80,000	80,000	80,000
Water System Replacement	680,000	100,000	100,000	120,000	120,000	120,000	120,000
	12,035,000	1,730,000	1,605,000	2,765,000	2,295,000	1,895,000	1,745,000
<b>Water</b>							
Dead End Water System Improvements	50,000	50,000	0	0	0	0	0
JRWSS Agency Projects	13,863,250	4,363,250	1,000,000	2,000,000	2,500,000	2,000,000	2,000,000
Meter Replacements	890,000	120,000	120,000	150,000	150,000	175,000	175,000
Pico Booster PS Pump Replacement	1,000,000	200,000	0	800,000	0	0	0
Pump Station and Reservoir Pavement Rehabilitation	200,000	0	0	200,000	0	0	0
Valve Replacement Program	400,000	200,000	200,000	0	0	0	0
Water Asset Management Study	50,000	0	0	50,000	0	0	0
Water Distribution Insert Valve Program	30,000	30,000	0	0	0	0	0
Water System Air-Vac Replacement Program	25,000	0	25,000	0	0	0	0
Water System Rehabilitation	2,000,000	300,000	300,000	350,000	350,000	350,000	350,000
Well No. 8 Enclosure	350,000	0	0	350,000	0	0	0
	\$ 18,858,250	\$ 5,263,250	\$ 1,645,000	\$ 3,900,000	\$ 3,000,000	\$ 2,525,000	\$ 2,525,000

## Maintenance and Other Projects

### Summary by Category

Description	6 Yr. Total	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
<b>Facilities and Other Improvements</b>							
Casa Romantica Maintenance	\$ 180,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Climate Action Plan	350,000	0	350,000	0	0	0	0
Local Hazard Mitigation Plan	200,000	200,000	0	0	0	0	0
Marine Safety HQ Relocation Study	6,450,000	0	50,000	0	400,000	6,000,000	0
Major Facilities Maintenance Program	1,800,000	300,000	300,000	300,000	300,000	300,000	300,000
Old City Hall Remedial Parking Lot Temp Slope Grading	100,000	100,000	0	0	0	0	0
Pedestrian Audible Warning System for Railroad	2,000,000	2,000,000	0	0	0	0	0
Replace all HVAC Units at Senior Center	150,000	150,000	0	0	0	0	0
Replace Cooling Tower at City Hall	1,200,000	1,200,000	0	0	0	0	0
Replace Water Heaters at OHBC and VHAC	70,000	70,000	0	0	0	0	0
Repaint Exterior of Community Center	300,000	0	0	300,000	0	0	0
Repaint Exterior of Vista Hermosa Aquatic Center	150,000	150,000	0	0	0	0	0
Roof Repairs at Community Center	120,000	120,000	0	0	0	0	0
T-Street Overpass Rehabilitation	1,300,000	0	0	300,000	1,000,000	0	0
Urban Forest Management Plan	350,000	350,000	0	0	0	0	0
	14,720,000	4,670,000	730,000	930,000	1,730,000	6,330,000	330,000
<b>Total Maintenance &amp; Other Projects</b>	<b>\$ 77,173,250</b>	<b>\$ 14,198,250</b>	<b>\$ 7,515,000</b>	<b>\$ 24,055,000</b>	<b>\$ 13,535,000</b>	<b>\$ 12,220,000</b>	<b>\$ 5,650,000</b>

\* Shading indicates presented projects.

# New Capital Improvement Projects

## Summary by Fund

Description	6 Yr. Total	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
<b>General Fund</b>							
Aquatics Center Shade Structure Replacements	\$ 120,000	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -
Bonito Canyon Ballfield Lighting Replacement	500,000	0	0	500,000	0	0	0
Casa Romantica Improvements	1,000,000	0	0	1,000,000	0	0	0
Community Center Roof Replacement	600,000	0	0	600,000	0	0	0
Corp Sand Replenishment	10,500,000	100,000	100,000	100,000	100,000	100,000	10,000,000
Corto Lane Beach Access Rehabilitation	6,500,000	0	0	500,000	6,000,000	0	0
Del Mar Phase I Undergrounding District	2,000,000	0	0	100,000	1,900,000	0	0
Lost Winds Lasuen Beach Access Rehabilitation	3,300,000	0	0	0	300,000	3,000,000	0
Pier Condition Assessment and Repairs	3,750,000	0	0	250,000	3,500,000	0	0
Pier Timber Piles Replacement with Steel Piles Study	100,000	0	0	100,000	0	0	0
Steed Park Pickleball Courts	11,900,000	0	0	3,000,000	3,000,000	3,000,000	2,900,000
Tower Zero Feasibility Study & Construction	1,150,000	0	0	150,000	1,000,000	0	0
	41,420,000	100,000	100,000	6,420,000	15,800,000	6,100,000	12,900,000
<b>Gas Tax Fund</b>							
Arterial Street Improvement Program	4,500,000	750,000	750,000	750,000	750,000	750,000	750,000
As-Needed Street Improvement Program (Various Streets)	3,700,000	200,000	700,000	700,000	700,000	700,000	700,000
Califia Complete Streets	1,150,000	150,000	1,000,000	0	0	0	0
Calle Pueblo Sidewalk Improvements	550,000	100,000	450,000	0	0	0	0
Camino Capistrano Crosswalk Improvements	100,000	100,000	0	0	0	0	0
ERC & Ave Palizada to Presidio Class 3 Bike Improvements	100,000	0	100,000	0	0	0	0
Local Street Improvement Program	4,500,000	750,000	750,000	750,000	750,000	750,000	750,000
Mira Costa Pedestrian Island	150,000	150,000	0	0	0	0	0
Pavement Improvements ( Palizada between ECR and I-5)	300,000	0	0	300,000	0	0	0
Street Sign Replacement Program	300,000	50,000	50,000	50,000	50,000	50,000	50,000
Traffic Signal Camera Replacement	900,000	150,000	150,000	150,000	150,000	150,000	150,000
	16,250,000	2,400,000	3,950,000	2,700,000	2,400,000	2,400,000	2,400,000
<b>Reserve Fund</b>							
Forster Ranch Park Playground Equipment Replacement	500,000	500,000	0	0	0	0	0
LPVH Three Artificial Field Synthetic Turf Replacement	800,000	800,000	0	0	0	0	0
Pier Fire Suppression System Replacement	50,000	50,000	0	0	0	0	0
Street Light LED Conversion Phase 3	250,000	0	0	250,000	0	0	0
Talega Park Playground Equipment Replacement	250,000	250,000	0	0	0	0	0
Tierra Grande Park Playground Replacement	300,000	0	0	300,000	0	0	0
Traffic Signal Camera Upgrades	900,000	150,000	150,000	150,000	150,000	150,000	150,000
Vista Hermosa Aquatic Center Play Structure	500,000	0	0	500,000	0	0	0
	3,550,000	1,750,000	150,000	1,200,000	150,000	150,000	150,000
<b>Miscellaneous Grants Fund</b>							
Bonito Canyon Park Improvements/CDBG	225,000	75,000	150,000	0	0	0	0
Sidewalk Improvements / CDBG	520,000	0	0	130,000	130,000	130,000	130,000
	745,000	75,000	150,000	130,000	130,000	130,000	130,000
<b>RCFPP Fund</b>							
Avenida Pico Class I Bike/Pedestrian Path Phase I	1,600,000	0	0	1,600,000	0	0	0
Intersection Improvements: AVH & La Pata	875,000	0	0	175,000	700,000	0	0
Intersection Improvements: AVH & Vera Cruz	1,000,000	0	0	200,000	800,000	0	0
Intersection Improvements: Pico & Amanecer	875,000	0	0	0	175,000	700,000	0
Intersection Improvements: Pico & Del Cerro	750,000	0	0	150,000	600,000	0	0
Intersection Improvements: Pico & La Pata	500,000	0	0	100,000	400,000	0	0
	5,600,000	0	0	2,225,000	2,675,000	700,000	0
<b>Public Facilities Fund</b>							
City Hall Emergency Standby Generator Installation	300,000	300,000	0	0	0	0	0
OCSD Substation 910 Calle Negocio Fence Installation	175,000	175,000	0	0	0	0	0
	475,000	475,000	0	0	0	0	0
<b>Parks Acquisition and Development Fund</b>							
Dog Park at San Luis Rey and San Gorgonio Park	480,000	120,000	160,000	200,000	0	0	0
Rancho San Clemente Park Exercise Course Replacement	90,000	0	0	90,000	0	0	0
Skate Park Expansion - Steed Park	200,000	200,000	0	0	0	0	0
Steed Park & Vista Bahia Errant Ball Mediation	50,000	50,000	0	0	0	0	0
Vista Hermosa Sports Park Meadows Development	400,000	400,000	0	0	0	0	0
	1,220,000	770,000	160,000	290,000	0	0	0
<b>Local Drainage Facilities</b>							
M00S05 - Montalvo Canyon Outlet	200,000	200,000	0	0	0	0	0
Storm Drain Improvements: Bonito & Los Molinos	550,000	0	0	550,000	0	0	0
Storm Drain Improvements: Santa Margarita & Corta	300,000	0	0	300,000	0	0	0
	\$ 1,050,000	\$ 200,000	\$ -	\$ 850,000	\$ -	\$ -	\$ -

# New Capital Improvement Projects

## Summary by Fund

Description	6 Yr. Total	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
<b>Street Improvement Fund</b>							
Alley/ Parking Lot Rehabilitation Program	\$ 1,000,000	\$ 100,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Signal Synch - Palizada, Talega, Saluda, La Pata	675,000	275,000	400,000	0	0	0	0
Street Rehabilitation Program	8,600,000	1,300,000	1,300,000	1,500,000	1,500,000	1,500,000	1,500,000
	10,275,000	1,675,000	1,800,000	1,700,000	1,700,000	1,700,000	1,700,000
<b>Water Depreciation Reserve</b>							
AC Pipe Replacement Northwest 308 Zone	2,000,000	0	2,000,000	0	0	0	0
Acapulco Pump Station Rehabilitation	2,750,000	0	0	250,000	2,500,000	0	0
Calle Real Pump Station Rehabilitation	300,000	300,000	0	0	0	0	0
Calle Vallarta PRS	350,000	0	350,000	0	0	0	0
City-wide Copper Service Replacements	500,000	0	500,000	0	0	0	0
Costero Risco PRS Rehabilitation	600,000	600,000	0	0	0	0	0
Del Cerro PRS Rehabilitation	350,000	0	0	350,000	0	0	0
El Levante PRS Rehabilitation	350,000	350,000	0	0	0	0	0
La Pata Recycled Waterline Rehabilitation	750,000	0	0	0	0	750,000	0
La Pata, Esmarca, Patricia Check Valves	300,000	0	0	0	300,000	0	0
La Quinta PRS Rehabilitation	350,000	0	0	0	350,000	0	0
Potable Water Reservoir Improvement Projects	3,000,000	0	0	0	0	1,500,000	1,500,000
Pump Station Bypass Pump Connections	100,000	0	0	0	100,000	0	0
Reata Pump Station Rehabilitation	2,800,000	0	0	2,800,000	0	0	0
Reservoir No. 5A Replacement	3,500,000	3,500,000	0	0	0	0	0
Reservoir No. 6 Removal	100,000	0	0	100,000	0	0	0
Well Water Quality System Improvement	350,000	350,000	0	0	0	0	0
	18,450,000	5,100,000	2,850,000	3,500,000	3,250,000	2,250,000	1,500,000
<b>Water Acreage Fee Reserve</b>							
Recycled Water Expansion Phase II	3,200,000	200,000	1,000,000	1,000,000	1,000,000	0	0
	3,200,000	200,000	1,000,000	1,000,000	1,000,000	0	0
<b>Sewer Depreciation Reserve</b>							
Digester #2 Structural & Mechanical Rehabilitation	800,000	0	800,000	0	0	0	0
Los Molinos Lift Station Generator Replacement	600,000	0	0	600,000	0	0	0
Marquita Slope Reconstruction (Linda Lane PS)	1,500,000	1,500,000	0	0	0	0	0
Primary Clarifier 1, 2 & 3 Rehabilitation	500,000	0	0	500,000	0	0	0
Secondary Clarifier 1, 2 & 3 Rehabilitation	600,000	0	0	0	600,000	0	0
Secondary Clarifier 4, 5 & 6 Rehabilitation	1,200,000	0	0	0	0	600,000	600,000
Vactor Discharge Station	100,000	0	0	100,000	0	0	0
WRP DIP Replacement	2,250,000	0	0	250,000	1,000,000	1,000,000	0
WRP Electrical System Replacements	2,750,000	0	0	200,000	1,050,000	1,500,000	0
WRP Odor Control Systems Replacement	6,500,000	0	0	200,000	1,800,000	4,500,000	0
	16,800,000	1,500,000	800,000	1,850,000	4,450,000	7,600,000	600,000
<b>Sewer Connection Fee Reserve</b>							
Sludge Dehydration System	2,060,000	0	0	0	2,060,000	0	0
WRP Co-Generation	3,000,000	0	0	0	0	0	3,000,000
	5,060,000	0	0	0	2,060,000	0	3,000,000
<b>Golf Capital Improvement Fund</b>							
Golf Course Pump Station Upgrade	50,000	50,000	0	0	0	0	0
Muni Golf Course Bunker Renovations and other Improvement	500,000	0	500,000	0	0	0	0
Muni Golf Course Irrigation System Replacement Phase I	1,750,000	0	0	250,000	1,500,000	0	0
Muni Golf Course Irrigation System Replacement Phase II	1,000,000	0	0	0	0	1,000,000	0
	3,300,000	50,000	500,000	250,000	1,500,000	1,000,000	0
<b>Clean Ocean Fund</b>							
Poche Beach Runoff Reclamation Project	7,500,000	0	0	800,000	6,700,000	0	0
	7,500,000	0	0	800,000	6,700,000	0	0
<b>Storm Drain Utility Depreciation Reserve</b>							
E. Avenida Cordoba Drainage Study	2,000,000	0	2,000,000	0	0	0	0
Pier Bowl Drainage Study & Improvements	1,000,000	0	0	150,000	850,000	0	0
Storm Drain Improvements: Cayenta & Buena Suerte	1,750,000	0	0	0	150,000	800,000	800,000
Storm Drain Improvements: Caballeros & Patero de Oro	1,450,000	0	0	250,000	1,200,000	0	0
Storm Drain Improvements: Vaquero & Vista Torito	1,300,000	0	0	0	100,000	600,000	600,000
Storm Drain Improvements: W. Ave. Roma & S. Ola Vista	1,100,000	0	0	0	100,000	500,000	500,000
	8,600,000	0	2,000,000	400,000	2,400,000	1,900,000	1,900,000
<b>Total CIP</b>	<b>\$ 143,495,000</b>	<b>\$ 14,295,000</b>	<b>\$ 13,460,000</b>	<b>\$ 23,315,000</b>	<b>\$ 44,215,000</b>	<b>\$ 23,930,000</b>	<b>\$ 24,280,000</b>

\* Shading indicates presented projects.

# Maintenance and Other Projects

## Summary by Fund

Description	6 Yr. Total	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
<b>General Fund</b>							
Avenida Victoria Sidewalk Widening	\$ 650,000	\$ -	\$ -	\$ 650,000	\$ -	\$ -	\$ -
Casa Romantica Maintenance	180,000	30,000	30,000	30,000	30,000	30,000	30,000
Climate Action Plan	350,000	0	350,000	0	0	0	0
Downtown Alley Lighting Replacement	70,000	0	0	70,000	0	0	0
Downtown Paseo Plan	800,000	0	0	200,000	600,000	0	0
General Pier Repairs	300,000	0	100,000	0	100,000	0	100,000
Grande Vista Slope Repair	4,350,000	0	0	350,000	4,000,000	0	0
Lifeguard Tower Replacment	750,000	0	150,000	200,000	200,000	200,000	0
Local Hazard Mitigation Plan	200,000	200,000	0	0	0	0	0
Marine Safety HQ Relocation Study	6,450,000	0	50,000	0	400,000	6,000,000	0
Mariposa Bridge Replacement	12,300,000	300,000	0	12,000,000	0	0	0
Major Facilities Maintenance Program	1,800,000	300,000	300,000	300,000	300,000	300,000	300,000
Major Street Maintenance Program	3,300,000	550,000	550,000	550,000	550,000	550,000	550,000
Old City Hall Remedial Parking Lot Temp Slope Grading	100,000	100,000	0	0	0	0	0
Park Monument Sign Replacements	600,000	0	0	150,000	150,000	150,000	150,000
Pavement Preservation Program FY 2025	1,500,000	250,000	250,000	250,000	250,000	250,000	250,000
Pedestrian Audible Warning System for Railroad	2,000,000	2,000,000	0	0	0	0	0
Pier Timber Pile Inspection	140,000	0	0	70,000	0	70,000	0
Repair and Replace Pier Handrails	180,000	0	0	180,000	0	0	0
Replace all HVAC Units at Senior Center	150,000	150,000	0	0	0	0	0
Replace Water Heaters at OHBC and VHAC	70,000	70,000	0	0	0	0	0
Repaint Exterior of Community Ceneter	300,000	0	0	300,000	0	0	0
Repaint Exterior of Vista Hermosa Aquatic Center	150,000	150,000	0	0	0	0	0
Roof Repairs at Community Center	120,000	120,000	0	0	0	0	0
Sand Compatibility and Opportunistic Use Program (SCOUP)	550,000	500,000	50,000	0	0	0	0
Sidewalk Repair & Improvements Program	900,000	150,000	150,000	150,000	150,000	150,000	150,000
T-Street Overpass Rehabilitaion	1,300,000	0	0	300,000	1,000,000	0	0
Urban Forest Management Plan	350,000	350,000	0	0	0	0	0
	39,910,000	5,220,000	1,980,000	15,750,000	7,730,000	7,700,000	1,530,000
<b>Reserve Fund</b>							
Replace Cooling Tower at City Hall	1,200,000	1,200,000	0	0	0	0	0
	1,200,000	1,200,000	0	0	0	0	0
<b>Air Quality Fund</b>							
Traffic Calming Program	480,000	80,000	80,000	80,000	80,000	80,000	80,000
	480,000	80,000	80,000	80,000	80,000	80,000	80,000
<b>Street Improvement Fund</b>							
As-Needed Pavement Repair Program (Utilities)	2,100,000	300,000	300,000	350,000	350,000	400,000	400,000
Pavement Management System Update	425,000	125,000	0	150,000	0	150,000	0
Sewer System Replacement	680,000	100,000	100,000	120,000	120,000	120,000	120,000
Street Improvement Design	450,000	75,000	75,000	75,000	75,000	75,000	75,000
Water System Replacement	680,000	100,000	100,000	120,000	120,000	120,000	120,000
	4,335,000	700,000	575,000	815,000	665,000	865,000	715,000
<b>Water Depreciation Reserve</b>							
Dead End Water System Improvements	50,000	50,000	0	0	0	0	0
Meter Replacements	890,000	120,000	120,000	150,000	150,000	175,000	175,000
Pico Booster PS Pump Replacement	1,000,000	200,000	0	800,000	0	0	0
Pump Station and Reservoir Pavement Rehabilitation	200,000	0	0	200,000	0	0	0
Valve Replacement Program	400,000	200,000	200,000	0	0	0	0
Water Asset Management Study	50,000	0	0	50,000	0	0	0
Water Distribution Insert Valve Program	30,000	30,000	0	0	0	0	0
Water System Air-Vac Replacement Program	25,000	0	25,000	0	0	0	0
Water System Rehabilitation	2,000,000	300,000	300,000	350,000	350,000	350,000	350,000
Well No. 8 Enclosure	350,000	0	0	350,000	0	0	0
	4,995,000	900,000	645,000	1,900,000	500,000	525,000	525,000
<b>Water Other Agency Reserve Fund</b>							
JRWSS Agency Projects	13,863,250	4,363,250	1,000,000	2,000,000	2,500,000	2,000,000	2,000,000
	\$ 13,863,250	\$ 4,363,250	\$ 1,000,000	\$ 2,000,000	\$ 2,500,000	\$ 2,000,000	\$ 2,000,000

## Maintenance and Other Projects

### Summary by Fund

Description	6 Yr. Total	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
<b>Sewer Depreciation Reserve</b>							
Digester #2 Cleaning, Residual Disposal & Inspection	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
Frontera Lift Station Slope Evaluation	2,000,000	100,000	1,900,000	0	0	0	0
Los Molinos Wet Well Lining	800,000	0	0	200,000	600,000	0	0
Sewer Asset Management	50,000	0	0	50,000	0	0	0
Sewer System Lining	1,800,000	300,000	300,000	300,000	300,000	300,000	300,000
Sewer System Rehabilitation	1,750,000	275,000	275,000	300,000	300,000	300,000	300,000
State Park/ Calafia Sewer Rehabilitation	500,000	300,000	200,000	0	0	0	0
WRP and Sewer Facility Pavement Rehabilitation	200,000	0	0	200,000	0	0	0
WRP Butler Building Slope Evaluation	350,000	0	0	350,000	0	0	0
	7,650,000	1,175,000	2,675,000	1,400,000	1,200,000	600,000	600,000
<b>Sewer Connection Fee Reserve</b>							
Aeration Basin Conversion to Flow Equalization	1,000,000	0	0	1,000,000	0	0	0
Material Storage Area	100,000	0	0	100,000	0	0	0
	1,100,000	0	0	1,100,000	0	0	0
<b>Clean Ocean Fund</b>							
Stormwater Inlet Trash Capture Install Phases 4 & 5	1,640,000	410,000	410,000	410,000	410,000	0	0
	1,640,000	410,000	410,000	410,000	410,000	0	0
<b>Storm Drain Utility Fund</b>							
City-wide Catch Basins Rehabilitation	100,000	0	0	100,000	0	0	0
City-wide Culverts Structural Assessment	700,000	0	0	200,000	250,000	250,000	0
Storm Drain Manhole Rehabilitation	100,000	0	0	100,000	0	0	0
Storm Drain Rehabilitation FY 2025 & FY2026	1,100,000	150,000	150,000	200,000	200,000	200,000	200,000
	2,000,000	150,000	150,000	600,000	450,000	450,000	200,000
<b>Total Maintenance &amp; Other Projects</b>	<b>\$ 77,173,250</b>	<b>\$ 14,198,250</b>	<b>\$ 7,515,000</b>	<b>\$ 24,055,000</b>	<b>\$ 13,535,000</b>	<b>\$ 12,220,000</b>	<b>\$ 5,650,000</b>

\* Shading indicates presented projects.

## New Capital Improvement Projects Revenue Summary

Description	6 Yr. Total	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
<b>General Fund</b>	\$ 32,420,000	\$ 100,000	\$ 100,000	\$ 6,420,000	\$ 15,800,000	\$ 6,100,000	\$ 3,900,000
<b>Other Funds</b>							
Clean Ocean Fund	500,000	0	0	0	500,000	0	0
Reserve Fund	3,550,000	1,750,000	150,000	1,200,000	150,000	150,000	150,000
Gas Tax Fund	15,282,000	2,274,000	3,108,000	2,700,000	2,400,000	2,400,000	2,400,000
Golf Capital Improvement Reserve	3,300,000	50,000	500,000	250,000	1,500,000	1,000,000	0
Local Drainage Facilities Fund	1,050,000	200,000	0	850,000	0	0	0
Parks Acquisition & Development Fund	1,220,000	770,000	160,000	290,000	0	0	0
Public Facilities Construction Fee Fund	475,000	475,000	0	0	0	0	0
RCFPP Fund	5,600,000	0	0	2,225,000	2,675,000	700,000	0
Sewer Connection Reserve	5,060,000	0	0	0	2,060,000	0	3,000,000
Sewer Depreciation Reserve	16,800,000	1,500,000	800,000	1,850,000	4,450,000	7,600,000	600,000
Storm Drain Deprec. Reserve Fund	7,000,000	0	400,000	400,000	2,400,000	1,900,000	1,900,000
Street Improvement Fund	10,275,000	1,675,000	1,800,000	1,700,000	1,700,000	1,700,000	1,700,000
Water Depreciation Reserve	18,450,000	5,100,000	2,850,000	3,500,000	3,250,000	2,250,000	1,500,000
Water Acreage Fee Reserve	3,200,000	200,000	1,000,000	1,000,000	1,000,000	0	0
<b>Total Other Funds</b>	<b>91,762,000</b>	<b>13,994,000</b>	<b>10,768,000</b>	<b>15,965,000</b>	<b>22,085,000</b>	<b>17,700,000</b>	<b>11,250,000</b>
<b>Grants</b>							
State Revolving Fund	2,500,000	0	0	0	2,500,000	0	0
Federal Grants	1,000,000	0	0	800,000	200,000	0	0
OCTA Project X Tier 2 Env Grant	2,500,000	0	0	0	2,500,000	0	0
County of Orange Cost-Share	1,000,000	0	0	0	1,000,000	0	0
EPA Grant	1,600,000	0	1,600,000	0	0	0	0
CDBG Grant	745,000	75,000	150,000	130,000	130,000	130,000	130,000
OC Complete Streets Grant	968,000	126,000	842,000	0	0	0	0
Army Corps of Engineers	9,000,000	0	0	0	0	0	9,000,000
<b>Total Grants</b>	<b>19,313,000</b>	<b>201,000</b>	<b>2,592,000</b>	<b>930,000</b>	<b>6,330,000</b>	<b>130,000</b>	<b>9,130,000</b>
<b>Total Funding</b>	<b>\$ 143,495,000</b>	<b>\$ 14,295,000</b>	<b>\$ 13,460,000</b>	<b>\$ 23,315,000</b>	<b>\$ 44,215,000</b>	<b>\$ 23,930,000</b>	<b>\$ 24,280,000</b>

## Maintenance and Other Projects

### Revenue Summary

Description	6 Yr. Total	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
<b>General Fund</b>	\$ 38,890,000	\$ 4,870,000	\$ 1,630,000	\$ 15,670,000	\$ 7,650,000	\$ 7,620,000	\$ 1,450,000
<b>Other Funds</b>							
Clean Ocean Fund	328,000	82,000	82,000	82,000	82,000	0	0
Reserve Fund	1,200,000	1,200,000	0	0	0	0	0
Air Quality Management Fund	480,000	80,000	80,000	80,000	80,000	80,000	80,000
Sewer Connection Fee Reserve	1,100,000	0	0	1,100,000		0	0
Sewer Depreciation Reserve	8,860,000	1,350,000	2,850,000	1,610,000	1,410,000	820,000	820,000
Street Improvement Fund	2,975,000	500,000	375,000	575,000	425,000	625,000	475,000
Storm Drain Deprec. Reserve Fund	2,000,000	150,000	150,000	600,000	450,000	450,000	200,000
Water Depreciation Reserve	5,605,000	995,000	740,000	2,010,000	610,000	625,000	625,000
Water Other Agency Reserve	13,863,250	4,363,250	1,000,000	2,000,000	2,500,000	2,000,000	2,000,000
<b>Total Other Funds</b>	<b>36,411,250</b>	<b>8,720,250</b>	<b>5,277,000</b>	<b>8,057,000</b>	<b>5,557,000</b>	<b>4,600,000</b>	<b>4,200,000</b>
<b>Grants</b>							
OCTA Grant	1,312,000	328,000	328,000	328,000	328,000	0	0
Grants	560,000	280,000	280,000	0	0	0	0
<b>Total Grants</b>	<b>1,872,000</b>	<b>608,000</b>	<b>608,000</b>	<b>328,000</b>	<b>328,000</b>	<b>0</b>	<b>0</b>
<b>Total Funding</b>	<b>\$ 77,173,250</b>	<b>\$ 14,198,250</b>	<b>\$ 7,515,000</b>	<b>\$ 24,055,000</b>	<b>\$ 13,535,000</b>	<b>\$ 12,220,000</b>	<b>\$ 5,650,000</b>

---

# Capital Improvement Program

## Drainage

---

### Drainage Master Plan

The Drainage master plan was originally developed in 1982. The master plan was developed to:

- Evaluate existing facilities and conditions
- Identify and integrate future drainage facilities required for development in the City
- Determine the cost of future facilities and improvements to existing facilities
- Determine funding mechanisms for new construction and improvements

The original report identified deficiencies in existing drainage facilities amounting to \$1.2 million (in 1982 dollars) and new construction for the development of undeveloped land amounting to \$23.3 million (in 1982 dollars).

The City's 1993 Long Term Financial Plan identified \$2.5 million in unfunded storm drain repair and replacement projects with no funding source in place to address the needs. Therefore, the Storm Drain fund and fee was established to meet the identified needs. In addition to the Storm Drain fee the Clean Water Initiative was approved in 2002 by property owners which funded the Urban Runoff Management Fee Program. The Clean Water Initiative was renewed in 2007 and again in 2013. This program was established to help the City prevent urban runoff that flows from the City's storm drain system into the ocean.

The City appropriated funds in FY 2013-14 to update the City's Drainage Master Plan. The Drainage Master Plan update has been completed and after final review by the City Attorney's office and the City Manager will be presented to City Council.

### Drainage Funds

The following funds account for drainage activities and capital improvements:

- Storm Drain Operating Fund
- Storm Drain Depreciation Reserve
- Clean Ocean Fund

### Drainage Projects

The FY 2024-25 budget includes 1 capital improvement projects for \$0.2 million and 2 maintenance projects in the amount of \$0.6 million. The FY 2025-26 budget includes 1 capital improvement projects for \$2.0 million and 2 maintenance projects in the amount of \$0.6 million.

Capital improvement projects are:

- E. Avenida Cordoba Drainage Study
- M00S05 – Montalvo Canyon Outlet

Maintenance and other projects are:

- Storm Drain Rehabilitation FY 2025 & FY 2026
- Stormwater Inlet Trash Capture Device Installation Phases 4 & 5

Individual project sheets for both capital improvement projects and maintenance projects are on the following pages.

### Funding Sources

Drainage capital projects are primarily funded through multiple funding sources, including transfers from the Storm Drain and utilizing Clean Ocean funds, annual depreciation transfers to Depreciation Reserves, and capital grants. Individual project sheets identify the primary source of funding for each project and the operating impact.

The City does not anticipate a lack of funding in the near future, but has determined the following alternatives may be used to finance projects:

- Issuance of debt (bond, notes, advances from other funds)
- Rate increases or additional fees
- Other grant funding sources
- Funding from an alternative City fund
- Reallocation of funds from existing projects



**Lead Dept./Division** Public Works/Engineering  
**Supporting Division** Utilities

**Staff Contact** Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

**Target Completion** Spring 2026

**General Plan Policy** PSFU-6.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The storm runoff at E. Avenida Cordoba and Via Avila intersection does not properly outlet into the canyon located east of Via Avila. A study and a follow-up design has been completed for construction of a new storm drain in this area. Staff is currently working on securing \$1,600,000 EPA Grant for the project with a cost share of approximately \$400,000. Upon securing the grant, construction is anticipated in Spring of 2025.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ -	\$ 2,000,000					\$ 2,000,000
<b>TOTAL ESTIMATE</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Storm Drain Dep. Reserve	\$ -	\$ 400,000					\$ 400,000
EPA Grant		\$ 1,600,000					\$ 1,600,000
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>



**Lead Dept./Division** Public Works/Engineering  
**Supporting Division**

**Staff Contact** Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

**Target Completion** Spring 2026

**General Plan Policy** PSFU-6.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The Montalvo Canyon Outlet improvements are completed. This project will provide planting, consulting and monitoring services for the required habitat restoration mitigation phase of the project.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way	\$ 200,000	\$ -					\$ 200,000
Preliminary Engineering							\$ -
Construction							\$ -
<b>TOTAL ESTIMATE</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Local Drainage	\$ 200,000	\$ -					\$ 200,000
<b>TOTAL FUNDING</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>



Lead Dept./Division Utilities  
 Supporting Division Public Works/Engineering

Staff Contact Dustin Burnside  
 Utilities Manager  
 (949) 361-8355

Target Completion Spring 2026

General Plan Policy PSFU-6.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Storm drain pipelines and catch basins throughout the City will be replaced, lined or repaired to increase service life. The locations and rehabilitation are determined by the City’s Utilities staff based on underground videos. Funding is also used for unanticipated storm drain repairs or minor failures that occur due to winter rain events.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 150,000	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,100,000
<b>TOTAL ESTIMATE</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 1,100,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Storm Drain Dep. Reserve	\$ 150,000	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,100,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 1,100,000</b>



Lead Dept./Division Public Works/Clean Ocean Program  
 Supporting Division

Staff Contact Niki Beach  
 Environmental Programs Analyst  
 (949) 361-8354

Target Completion Summer 2025

General Plan Policy PSFU-7.13  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The project is a continuation of the installation of street scale stormwater trash capture devices in San Clemente's high-traffic Priority Land Use (PLU) areas. This continuation, Phases 4 and 5, will focus on southeast San Clemente and the E El Camino Real corridor from the City's southern boundary to Bonita Canyon Park near the North Beach neighborhood. The installation of these devices, which are certified to provide full capture of potential trash and debris discharges into the storm drain system, will provide additional progress towards the City meeting the Statewide Trash Amendments by 2030.

**Operating Budget Impact:** Minimal. Maintenance of these devices will be conducted along with the maintenance of existing trash capture devices and may be supported in the future by the Clean Ocean Fund.

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 410,000	\$ 410,000	\$ 410,000	\$ 410,000			\$ 1,640,000
<b>TOTAL ESTIMATE</b>	<b>\$ 410,000</b>	<b>\$ 410,000</b>	<b>\$ 410,000</b>	<b>\$ 410,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,640,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Clean Ocean Fund	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000			\$ 328,000
OCTA Project X Tier 1 Env Grant	\$ 328,000	\$ 328,000	\$ 328,000	\$ 328,000			\$ 1,312,000
<b>TOTAL FUNDING</b>	<b>\$ 410,000</b>	<b>\$ 410,000</b>	<b>\$ 410,000</b>	<b>\$ 410,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,640,000</b>

---

# Capital Improvement Program

## Parks and Medians

---

### Parks & Recreation Master Plan

In 1988, the City developed a Parks and Recreation master plan. The plan was designed to address open space requirements and the development of park amenities which are consistent with the elements defined in the City's General Plan. The master plan was updated and approved by the City Council in June 1999, and updated again in March, 2018.

### Parks and Median Funds

The following funds account for park and median activities and capital improvements:

- General Fund
- Gas Tax Fund
- Other Funds
- Parks Acquisition and Development Fund
- Private donations

### Parks & Recreation Facility Improvements

The FY 2024-25 budget includes 6 capital improvement projects for \$0.9 million and 2 maintenance projects in the amount of \$0.8 million. The FY 2025-26 budget includes 3 capital improvement projects for \$0.4 million and 3 maintenance projects in the amount of \$0.3 million.

Capital improvement projects are:

- Bonita Canyon Park Improvements
- Corps Sand Replenishment
- Dog Parks at San Luis Rey and San Geronio Parks
- Skate Park Expansion – Steed Park
- Steed Park & Vista Bahia Errant Ball Mediation
- Vista Hermosa Sports Park Meadows Development

Maintenance and other projects are:

- General Pier Repairs
- Lifeguard Tower Replacements
- Mariposa Bridge Replacement
- Sand Compatibility and Opportunistic Use Program (SCOUP)

Individual project sheets for capital improvement and maintenance projects are on the following pages.

### Funding Sources

Parks and median capital projects are funded through multiple funding sources, including transfers from the General fund and the Parks Acquisition and Development fund, grant funding, and developer contributions and deposits, and private donations.

The City does not anticipate a lack of funding in the near future, but has determined the following alternatives may be used to finance projects:

- Issuance of debt (bond, notes, advances from other funds)
- Additional development fees
- Other grant funding sources
- Contributions from other City funds
- Reallocation of funds from existing projects
- Sale of surplus property



**Lead Dept./Division** Beaches, Parks & Recreation  
**Supporting Division** Public Works/Maintenance

**Staff Contact** Samantha Wylie  
 BPR Director  
 (949) 429-8874

**Target Completion** Fall 2026

**General Plan Policy** BPR-2.04  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Bonito Canyon improvements will include the addition of shade structures over the playground structure; improvements to the slope landscaping and walking paths within the park area.

**Operating Budget Impact:**

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ 75,000						\$ 75,000
Construction		\$ 150,000					\$ 150,000
<b>TOTAL ESTIMATE</b>	<b>\$ 75,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 225,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
CDBG Fund	\$ 75,000	\$ 150,000					\$ 225,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 75,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 225,000</b>



**Lead Dept./Division** Public Works/Engineering  
**Supporting Division** City Manager Office

**Staff Contact** Leslea Meyerhoff  
 Coastal Administrator  
 (760) 845-8028

**Target Completion** Spring 2026

**General Plan Policy** BPR-3.02, BPR-3.10, C-4.03  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This is a 50 year beach sand replenishment project involving the placement of 251,000 cubic yards of sand every 6 years for a period of 50 years. This project is fully permitted and has been authorized by the US Congress. The next sand placement event will occur in 2029-30. Post-construction monitoring will be ongoing following completion of the initial sand placement event in Spring 2024. Pre-construction monitoring for the next event will gear up in FY 2026-27.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 10,000,000	\$ 10,500,000
Preliminary Engineering Construction	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 10,000,000	\$ 10,500,000
<b>TOTAL ESTIMATE</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 10,000,000</b>	<b>\$ 10,500,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
General Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,000,000	\$ 1,500,000
Army Corps of Engineers						\$ 9,000,000	\$ 9,000,000
<b>TOTAL FUNDING</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 10,000,000</b>	<b>\$ 10,500,000</b>



**Dog Parks at San Luis Rey and San Gorgonio Parks**

**Project No. TBD**

**Lead Dept./Division** Beaches, Parks & Recreation  
**Supporting Division** Public Works/Maintenance

**Staff Contact** Samantha Wylie  
 BPR Director  
 (949) 429-8874

**Target Completion** Fall 2026

**General Plan Policy** BPR-1.05, BPR-2.03  
 (Please refer to the General Plan for policy code description)



**Project Description:**

Design and construction (Two Phases) of off-leash dog parks at San Luis Rey and San Gorgonio Parks is included.

**Operating Budget Impact:** Maintenance service contract costs will increase by \$65,000 annually.

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ 50,000						\$ 50,000
Construction	\$ 70,000	\$ 160,000	\$ 200,000				\$ 430,000
<b>TOTAL ESTIMATE</b>	<b>\$ 120,000</b>	<b>\$ 160,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 480,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Parks Acquisition	\$ 120,000	\$ 160,000	\$ 200,000				\$ 480,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 120,000</b>	<b>\$ 160,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 480,000</b>

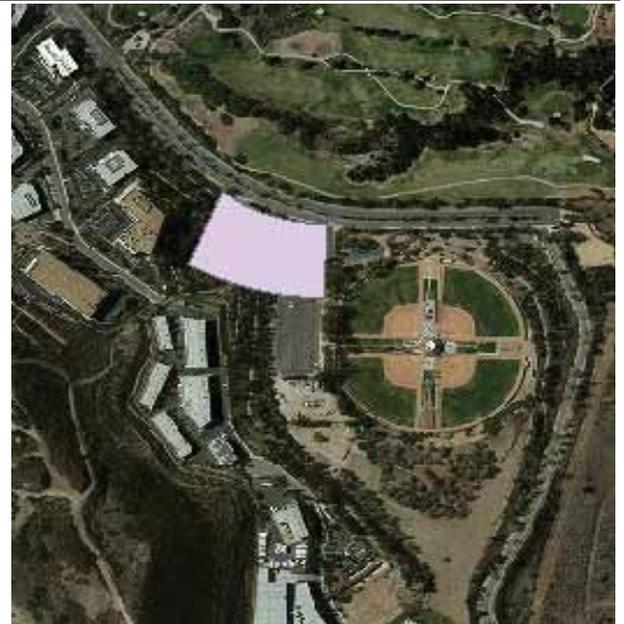


**Lead Dept./Division** Beaches, Parks & Recreation  
**Supporting Division** Public Works/Maintenance

**Staff Contact** Samantha Wylie  
 BPR Director BPR Director  
 (949) 429-8874

**Target Completion** Fall 2026

**General Plan Policy** BPR-2.04  
 (Please refer to the General Plan for policy code description)



**Project Description:**

This project includes design and construction of skate park extension at Steed Park.

**Operating Budget Impact:** Maintenance service contract costs will increase by \$65,000 annually.

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ 50,000						\$ 50,000
Construction	\$ 150,000						\$ 150,000
<b>TOTAL ESTIMATE</b>	<b>\$ 200,000</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Parks Acquisition	\$ 200,000						\$ 200,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 200,000</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>



Lead Dept./Division Public Works/Maintenance  
 Supporting Division

Staff Contact Randy Little  
 Maintenance Manager  
 (949) 361-8255

Target Completion Spring 2025

General Plan Policy BPR-1.05  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Expand errant ball netting surrounding the dugouts to continue along the foul lines at Steed Park and Vista Bahia. This project will provide additional safety measures for spectators sitting on the grass area. \$145,000 is already budgeted for this project; however, additional \$50,000 is needed.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 50,000						\$ 50,000
<b>TOTAL ESTIMATE</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Parks Acquisition	\$ 50,000						\$ 50,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>



Vista Hermosa Sports Park Meadows Development

Project No. TBD

Lead Dept./Division      Beaches, Parks & Recreation  
 Supporting Division      Public Works/Maintenance

Staff Contact              Samantha Wylie  
    BPR Director  
    (949) 429-8874

Target Completion        Spring 2026

General Plan Policy        BPR-2.03; BPR-2.04  
 (Please refer to the General Plan for policy code description)



**Project Description:**

This project includes design and construction of the unfinished sports fields, known as the "Meadows", at the Vista Hermosa Sports Park. Upon completion, the revenue will increase the revenue of the related field rentals and permits.

**Operating Budget Impact:** Maintenance service contract costs will increase by \$35,000 annually.

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ 70,000						\$ 70,000
Construction	\$ 330,000						\$ 330,000
<b>TOTAL ESTIMATE</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Parks Acquisition	\$ 400,000						\$ 400,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>



**General Pier Repairs**

**Project No. 24102**

Lead Dept./Division Public Works/Engineering  
 Supporting Division Public Works/Maintenance

Staff Contact Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

Target Completion Spring 2026

General Plan Policy BPR-1.05, BPR-2.03, BPR-3.03  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

On occasions, the Pier structure (e.g. wood piles, bracings etc.) is damaged due to high surf and strong winter storms that needs to be repaired. This funding is intended to provide for this potential expenditure, as needed.

Operating Budget Impact: None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction		\$ 100,000		\$ 100,000		\$ 100,000	\$ 300,000
<b>TOTAL ESTIMATE</b>	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 300,000

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
General Fund		\$ 100,000		\$ 100,000		\$ 100,000	\$ 300,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 300,000



**Lead Dept./Division** Public Works/Engineering  
**Supporting Division** Public Works/Maintenance

**Staff Contact** Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

**Target Completion** Spring 2026

**General Plan Policy** BPR-1.05, BPR-2.03  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project maintains a program over the next four years to replace two to three existing wooden lifeguard tower structures each year or every other year. The existing towers are approaching the end of their useful life and need to be replaced to support the City's Marine Safety services.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction		\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000		\$ 750,000
<b>TOTAL ESTIMATE</b>	\$ -	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ 750,000

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
General Fund		\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000		\$ 750,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	\$ -	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ 750,000



Lead Dept./Division Public Works/Engineering  
 Supporting Division

Staff Contact David Rebensdorf  
 PW Director / City Engineer  
 (949) 361-6130

Target Completion Spring 2026

General Plan Policy BPR-1.05; BPR-4.02; UD-4.01; C-1.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The project consists of the replacement of 1,100 feet of a steel pedestrian bridge at Mariposa Point. Design is proposed in FY 2024-25 and FY 2025-26, with construction in FY2026-27.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	Total
Land/Right of Way						\$ -
Preliminary Engineering Construction	\$ 300,000		\$ 12,000,000			\$ 12,300,000
<b>TOTAL ESTIMATE</b>	\$ 300,000	\$ -	\$ 12,000,000	\$ -	\$ -	\$ 12,300,000

Funding Source(s)	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	Total
General Fund	\$ 300,000		\$ 12,000,000			\$ 12,300,000
<b>TOTAL FUNDING</b>	\$ 300,000	\$ -	\$ 12,000,000	\$ -	\$ -	\$ 12,300,000



Sand Compatibility and Opportunistic Use Program (SCOUP)

Project No. TBD

Lead Dept./Division Public Works/Engineering  
 Supporting Division City Manager Office

Staff Contact Leslea Meyerhoff  
 Coastal Administrator  
 (760) 845-8028

Target Completion Spring 2026

General Plan Policy BPR-3.02, BPR-3.10, C-4.03  
 (Please refer to the General Plan for policy code descriptions)



Project Description:

Sand Compatibility and Opportunistic Use Program (SCOUP) is a coastal resiliency tool that will support placement of opportunistically available beach quality sediments on the City’s beaches. Having a SCOUP program enables the City is optimize placement of opportunistically available sediments for placement on the beach by having all environmental and permitting tasks completed up front, at a programmatic level, such that only pre-construction monitoring is required once a sand source is located and plans secured by the City to have the sand delivered to City beaches.

Operating Budget Impact:

Estimated Costs and Funding Sources:

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ 500,000	\$ 50,000					\$ 550,000
Construction							\$ -
<b>TOTAL ESTIMATE</b>	<b>\$ 500,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 550,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
General Fund	\$ 500,000	\$ 50,000					\$ 550,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 500,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 550,000</b>

---

# Capital Improvement Program

## Sewer

---

### Wastewater (Sewer) Master Plan

The City's Wastewater (Sewer) master plan was completed in 1982. The original master plan provided:

- Analysis of the condition and capacity of the existing wastewater system
- Collection and treatment system improvements or system deficiencies
- System improvements necessary to provide service to future development sites such as Forster Ranch, Rancho San Clemente, Marblehead Coastal and Talega Valley

The master plan was updated in September 1995 to include changes in the City of San Clemente General Plan adopted in 1993. Also, in 2006 the City completed a Sewer Asset Management Study that projects capital costs and funding needs over the next 20 years. This study determined the required funding that is needed for long term replacement and rehabilitation of wastewater infrastructure.

The major components of the Wastewater system include:

- Gravity and trunk sewers
- Force mains
- Pump stations
- Water Reclamation Plant (WRP)

### Sewer Fund

The following enterprise funds accounts for sewer activities and capital improvements:

- Sewer Operating Fund
- Sewer Depreciation Reserve Fund
- Sewer Connection Fee Reserve Fund
- Sewer Other Agency Reserve Fund

### Wastewater Improvements

The FY 2024-25 budget includes 1 capital improvement project in the amount of \$1.5 million and 5 maintenance projects in the amount of \$1.2 million. The FY 2025-26 budget includes 1 capital improvement projects in the amount of \$0.5 million and 4 maintenance projects in the amount of \$2.7 million.

Capital improvement projects are listed below:

- Digester #2 Structural & Mechanical Rehabilitation
- Marquita Slope Reconstruction (Linda Lane PS)

Maintenance and other projects include:

- Digester #2 Cleaning, Residual Disposal & Inspection
- Frontera Lift Station Slope Evaluation
- Sewer System Lining
- Sewer System Rehabilitation
- State Park/Calafia Sewer Rehabilitation

Individual project sheets for both capital improvement projects and maintenance projects are on the following pages.

### Funding Sources

Funding for wastewater system improvements will be from the Sewer Depreciation, Connection Fee, and Other Agency Reserves. These reserves consist of funds set aside from the Sewer Operating Fund and Connection fees to pay for replacement equipment or to rebuild existing sewer system infrastructure.

The City does not anticipate a lack of funding in the near future, but has determined the following alternatives may be used to finance projects:

- Issuance of debt (bond, notes, advances from other funds)
- Rate increases
- Additional connection charges
- Other grant funding sources
- Funding from an alternative City fund
- Reallocation of funds from existing projects



**Lead Dept./Division** Public Works/Utilities  
**Supporting Division** Engineering

**Staff Contact** Shawn Ryan  
 Senior Civil Engineer  
 (949) 361-6122

**Target Completion** Spring 2026

**General Plan Policy** PSFU-5.10  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Digester #2 has been on-line for over 14 years and debris in the tank caused plugging issues with the mixing pump and impacted the digester process. Digester #2 will need to be cleaned by a company that can properly remove the debris and process the sludge to be hauled off site. This funding will provide for structural or mechanical repairs that are needed based on the Digester No. 2 cleaning and analysis report provided by Project 21203 currently underway.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction		\$ 800,000					\$ 800,000
<b>TOTAL ESTIMATE</b>	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Sewer Deprec. Reserve		\$ 800,000					\$ 800,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000



Lead Dept./Division Utilities/Sewer  
 Supporting Division Engineering

Staff Contact Shawn Ryan  
 Senior Civil Engineer  
 (949) 361-6122

Target Completion Fall 2025

General Plan Policy PSFU-5.10  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This is a joint project between the City and three private properties to regrade the bluff above Linda Lane Pump Station to improve slope stability and to protect the City's wastewater infrastructure. Construction is anticipated in late summer/fall of 2025 depending upon final design, permitting and execution of a construction agreement between the four property owners.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 1,500,000	\$ -					\$ 1,500,000
<b>TOTAL ESTIMATE</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Sewer Deprec. Reserve	\$ 1,500,000	\$ -					\$ 1,500,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>



Lead Dept./Division Utilities  
 Supporting Division Public Works/Engineering

Staff Contact Shawn Ryan  
 Senior Civil Engineer  
 (949) 361-6122

Target Completion Fall 2024

General Plan Policy PSFU-5.10  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Digester #2 has been on-line for over 14 years and debris in the tank caused plugging issues with the mixing pump and impacted the digester process. Digester #2 will need to be cleaned by a company that can properly remove the debris and process the sludge to be hauled off site. This project also includes cleaning Sludge Holding Tank No. 1. At the completion of the cleaning a detailed report will be provided for recommendations to make any mechanical or structural repairs.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 200,000						\$ 200,000
<b>TOTAL ESTIMATE</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Sewer Deprec. Reserve	\$ 200,000						\$ 200,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>



**Lead Dept./Division** Public Works/Engineering  
**Supporting Division** Utilities

**Staff Contact** Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

**Target Completion** Spring 2026

**General Plan Policy** PSFU-5.10  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The west side of the slope supporting the Frontera lift station has been noted as having some movement. A feasibility study was completed and additional funding is being requested for design to protect the lift station from slope movement. The estimated total project cost provided by the feasibility study is \$2,000,000.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 100,000	\$ 1,900,000					\$ 2,000,000
<b>TOTAL ESTIMATE</b>	<b>\$ 100,000</b>	<b>\$ 1,900,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Sewer Deprec. Reserve	\$ 100,000	\$ 1,900,000					\$ 2,000,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 100,000</b>	<b>\$ 1,900,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>



**Lead Dept./Division** Utilities  
**Supporting Division** Public Works/Engineering

**Staff Contact** Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

**Target Completion** Summer 2025

**General Plan Policy** PSFU-5.10  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Sewer lines and manholes throughout the City will be lined on an as-needed basis to increase service life and to prevent sewer leaks. The locations are determined by the City's Utilities staff, using underground video of pipelines or inspection of manholes.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,800,000
<b>TOTAL ESTIMATE</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 1,800,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Sewer Deprec. Reserve	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,800,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 1,800,000</b>



**Lead Dept./Division** Utilities  
**Supporting Division** Public Works/Engineering

**Staff Contact** Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

**Target Completion** Spring 2026

**General Plan Policy** PSFU-5.10  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project provides for corrective maintenance requirements related to the Water Reclamation Plant and collections systems assets. Funding will be utilized for maintenance and emergency work on pump station valves, motors, pumps and pipelines to improve the overall sewer system.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 275,000	\$ 275,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,750,000
<b>TOTAL ESTIMATE</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 1,750,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Sewer Deprec. Reserve	\$ 275,000	\$ 275,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,750,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 1,750,000</b>



Lead Dept./Division Public Works/Maintenance  
 Supporting Division

Staff Contact Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

Target Completion Fall 2025

General Plan Policy PSFU-5.10  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

A failure occurred in the sewer line in the State Park in 2022, a temporary repair was completed and one of the two sewer lines was taken out of service. This project will provide replacement of a portion of the pipe and restore the hydraulics within the system.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 300,000	\$ 200,000					\$ 500,000
<b>TOTAL ESTIMATE</b>	<b>\$ 300,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Sewer Deprec. Reserve	\$ 300,000	\$ 200,000					\$ 500,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 300,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>

---

# Capital Improvement Program

## Street

---

### Street Master Plan

A section of the City's General Plan, the Growth Management Element, established policies and standards for the street circulation system. Specific standards were established to ensure that new development did not degrade or impact the circulation system. The City also established a Regional Circulation Financing and Phasing Program (RCFPP) to ensure that funds would be available to make improvements when necessary to implement the circulation standards.

### Street Funds

The following funds account for street activities and capital improvements:

- General Fund
- Gas Tax Fund
- Regional Circulation Financing and Phasing Program (RCFPP) Fund
- Street Improvement Fund
- Reserve Fund

### Street Improvements

The FY 2024-25 budget includes 13 capital improvement projects for \$4.2 million and 9 maintenance projects in the amount of \$1.7 million. The FY 2025-26 budget includes 12 capital improvement projects for \$5.9 million and 8 maintenance projects in the amount of \$1.6 million.

Capital improvement projects are listed below:

- Alley /Parking Lot Pavement Rehabilitation Program
- Arterial Street Improvement Program
- As-Needed Street Improvement Program, Various Streets
- Califia Complete Streets
- Calle Pueblo Sidewalk Improvements
- Camino Capistrano Crosswalk Improvements
- ECR and Avenida Palizada to Presidio Class 3 Bike Improvements
- Local Street Improvement Program
- Mira Costa Pedestrian Island
- Signal Synchronization, Palizada, Talega, Saluda, La Pata
- Street Rehabilitation Program

- Street Sign Replacement Program
- Traffic Signal Camera Replacement
- Traffic Signal Camera Upgrades

Maintenance and other projects are:

- As-Needed Pavement Repair Program (Utilities)
- Major Street Maintenance Program
- Pavement Management System Update
- Pavement Preservation Program FY 2025
- Sewer System Replacement
- Sidewalk Repair & Improvements Program
- Street Improvement Design
- Traffic Calming Program
- Water System Replacement

Individual project sheets for both capital improvement projects and maintenance projects are on the following pages.

### Funding Sources

Street capital projects are primarily funded through multiple funding sources, including transfers from the General Fund, Gas Tax funds, RCFPP Fund, grant funding, and developer contributions.

The City does not anticipate a lack of funding in the near future, but has determined the following alternatives may be used to finance projects:

- Issuance of debt (bond, notes, or special assessment districts)
- Other grant funding sources
- Increased contributions from other City funds



Lead Dept./Division Public Works/Maintenance  
 Supporting Division

Staff Contact Shawn Ryan  
 Senior Civil Engineer  
 (949) 361-6122

Target Completion Spring 2026

General Plan Policy M-1.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project consists of grinding, reconstructing deteriorated pavement areas, replacing failed curb and gutter, curb ramps, alley gutters, City owned parking lots and overlaying the existing pavement. This project is part of a multi-year program to rehabilitate the City's public alleys and parking lots.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 100,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
<b>TOTAL ESTIMATE</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 1,000,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Street Improvement Fund	\$ 100,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 1,000,000</b>



**Lead Dept./Division** Public Works/Engineering  
**Supporting Division**

**Staff Contact** Shawn Ryan  
 Senior Civil Engineer  
 (949) 361-6122

**Target Completion** Spring 2025

**General Plan Policy** M-1.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project consists of rehabilitating several arterials as a cost saving measure to extend the life of the existing pavement areas. The project will reconstruct deteriorated pavement areas, crack seal and overlay, and slurry seal the existing pavement, as needed.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 4,500,000
<b>TOTAL ESTIMATE</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 4,500,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Gas Tax Fund	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 4,500,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 4,500,000</b>



Lead Dept./Division Public Works/Engineering  
 Supporting Division

Staff Contact Shawn Ryan  
 Senior Civil Engineer  
 (949) 361-6122

Target Completion Spring 2025

General Plan Policy M-1.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project will address as-needed pavement structural repairs in an expeditious manner for all items associated with pavement repairs throughout the City.

Operating Budget Impact: None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 200,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 3,700,000
<b>TOTAL ESTIMATE</b>	<b>\$ 200,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 3,700,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Gas Tax Fund	\$ 200,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 3,700,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 200,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 3,700,000</b>



**Lead Dept./Division** Public Works / Engineering  
**Supporting Division**

**Staff Contact** Zak Ponsen  
 Assistant City Engineer  
 (949) 361-6135

**Target Completion** Spring 2026

**General Plan Policy** M-3.02  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Design and construction of new bicycles and sidewalk improvements along Avenida Calafia from Ave. Del Presidente to the California State Parks parking lot. City Council authorization of grant submittals for this project was in 2023. This project is dependent upon the awarded grant funding from the Orange County Complete Streets Program for up to \$968,000 with a City contribution of \$132,000 in matching funds.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ 150,000						\$ 150,000
Construction		\$ 1,000,000					\$ 1,000,000
<b>TOTAL ESTIMATE</b>	<b>\$ 150,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,150,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Gas Tax RMRA Fund	\$ 24,000	\$ 158,000					\$ 182,000
OC Complete Streets Grant	\$ 126,000	\$ 842,000					\$ 968,000
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 150,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,150,000</b>



**Lead Dept./Division** Public Works/Engineering  
**Supporting Division**

**Staff Contact** Shawn Ryan  
 Senior Civil Engineer  
 949-361-6122

**Target Completion** Spring 2026

**General Plan Policy** M-2.26, M-2.52  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Calle Pueblo, between Avenida Presidio and Calle Miguel has a low point near the middle of the block creating nuisance water issues for residents. This project proposes to remove and replace a section of curb gutter and sidewalk where a new flow-line will be built to provide positive drainage to the existing inlet located at the corner of Calle Pueblo and Calle Miguel.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ 100,000						\$ 100,000
Construction		\$ 450,000					\$ 450,000
<b>TOTAL ESTIMATE</b>	<b>\$ 100,000</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 550,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Gas Tax RMRA	\$ 100,000	\$ 450,000					\$ 550,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 100,000</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 550,000</b>



**Lead Dept./Division** Public Works / Engineering  
**Supporting Division**

**Staff Contact** Zak Ponsen  
 Assistant City Engineer  
 (949) 361-6135

**Target Completion** Spring 2026

**General Plan Policy** M-1.01, M-2.13, M-2.51  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Design and construction improvements for addition of new crosswalk on Camino Capistrano at the intersection with Via Breve. This was approved by City Council in 2023.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ 100,000						\$ 100,000
Construction							\$ -
<b>TOTAL ESTIMATE</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Gas Tax RMRA Fund	\$ 100,000						\$ 100,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>



Lead Dept./Division      Public Works / Engineering  
 Supporting Division

Staff Contact              Zak Ponsen  
                                     Assistant City Engineer  
                                     (949) 361-6135

Target Completion        Spring 2026

General Plan Policy        M-2.13, M-2.26  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Design and construction of new Class 3 shared bike lane improvements on El Camino Real from Ave. Pico to Calle Del Comercio. Design and construction of new Class 3 shared bike lane improvements from the east terminus of Ave. Palizada through Ave. Caballeros, El Oriente, Calle Empalme, Calle Miguel to Ave. Presidio. These projects are in conformance with projects identified per the City's adopted Bicycle and Pedestrian Master Plan. The Ave. Palizada to Ave. Presidio route serves as an alternative bicycle route versus using Ave. Pico.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering		\$ 100,000					\$ 100,000
Construction							\$ -
<b>TOTAL ESTIMATE</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Gas Tax RMRA Fund		\$ 100,000					\$ 100,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000



Lead Dept./Division Public Works/Engineering  
Supporting Division

Staff Contact Shawn Ryan  
Senior Civil Engineer  
(949) 361-6122

Target Completion Spring 2026

General Plan Policy M-1.01  
(Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project consists of rehabilitating citywide local streets as a cost saving measure to extend the life of the existing pavement areas. The project will rehabilitate deteriorated pavement areas, crack seal and overlay, and slurry seal the existing pavement as needed.

Operating Budget Impact: None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 4,500,000
<b>TOTAL ESTIMATE</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 4,500,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Gas Tax Fund	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 4,500,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 4,500,000</b>



**Lead Dept./Division** Public Works / Engineering  
**Supporting Division**

**Staff Contact** Zak Ponsen  
 Assistant City Engineer  
 (949) 361-6135

**Target Completion** Spring 2025

**General Plan Policy** M-2.50  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Design and construction for new pedestrian island on Mira Costa at the Mira Costa Public Park.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ 150,000						\$ 150,000
Construction							\$ -
<b>TOTAL ESTIMATE</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Gas Tax RMRA Fund	\$ 150,000						\$ 150,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>

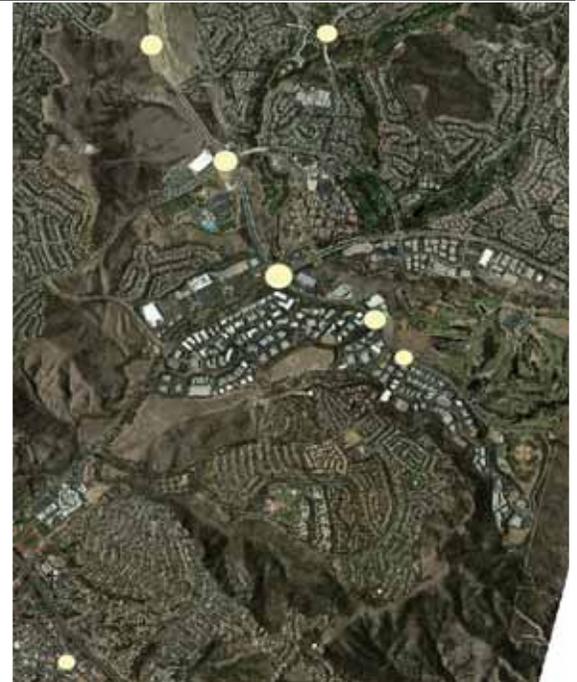


Lead Dept./Division      Public Works/Maintenance  
 Supporting Division

Staff Contact              Zak Ponsen  
                                     Assistant City Engineer  
                                     (949) 361-6135

Target Completion        Spring 2026

General Plan Policy        M-1.19  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Traffic signal synchronization and improvements for the Palizada corridor with El Camino Real, Avenida Talega, Calle Saluda and Avenida La Pata.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ 275,000	\$ 400,000					\$ 675,000
Construction							\$ -
<b>TOTAL ESTIMATE</b>	<b>\$ 275,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 675,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Street Improvement Fund	\$ 275,000	\$ 400,000					\$ 675,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 275,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 675,000</b>



**Lead Dept./Division** Public Works/Maintenance  
**Supporting Division**

**Staff Contact** Shawn Ryan  
 Senior Civil Engineer  
 (949) 361-6122

**Target Completion** Spring 2026

**General Plan Policy** M-1.01, M-3.02  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The project consist of rehabilitating various streets that are in need of rehabilitation. Deteriorated and deficient curb, gutter, curb ramps, sidewalks and failed pavement areas will be rehabilitated as needed. Ashpalt rehabilitation will include slurry seal or grind and overlay as to be determined by existing conditions on each street.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 1,300,000	\$ 1,300,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 8,600,000
<b>TOTAL ESTIMATE</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 8,600,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Street Improvement Fund	\$ 1,300,000	\$ 1,300,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 8,600,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 8,600,000</b>



**Lead Dept./Division** Public Works/Engineering  
**Supporting Division**

**Staff Contact** Randy Little  
 Maintenance Manager  
 (949) 361-8255

**Target Completion** Spring 2026

**General Plan Policy** M-1.18, M-1.33, M-2.11  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The City of San Clemente is responsible to maintain all roadway signs within the City boundaries on public streets at a minimum level of retroreflectivity that is mandated by the Federal Highway Administration. The City has completed a Citywide sign inventory and proposes a 10-year replacement program to comply with Federal and State law.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,000
<b>TOTAL ESTIMATE</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 300,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Gas tax Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 300,000</b>



**Lead Dept./Division** Public Works/Maintenance  
**Supporting Division**

**Staff Contact** Randy Little  
 Maintenance Manager  
 (949) 361-8255

**Target Completion** Spring 2026

**General Plan Policy** M-1.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project is to replace traffic signal cameras as needed.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000
<b>TOTAL ESTIMATE</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 900,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Gas Tax RMRA Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 900,000</b>



**Lead Dept./Division** Public Works/Maintenance  
**Supporting Division**

**Staff Contact** Zak Ponsen  
 Assistant City Engineer  
 (949) 361-6135

**Target Completion** Spring 2026

**General Plan Policy** M-1.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Contractor to pull Cat 6 cable from current camera locations to existing traffic signal cabinets. Contractor to set up new cameras following manufacturers recommendations. Ave Presidio-Ave Pico/ 4 cameras. Ave Pico-Triton Way/ 3 cameras. Ave Pico-High School entrance/2 cameras.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000
<b>TOTAL ESTIMATE</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 900,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Reserve Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 900,000</b>



Lead Dept./Division Public Works/Engineering  
 Supporting Division

Staff Contact Shawn Ryan  
 Senior Civil Engineer  
 (949) 361-6122

Target Completion Spring 2025

General Plan Policy M-1.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project will address as-needed pavement structural repairs in an expeditious manner for all items associated with water main breaks, emergency sewer main repairs and repairing temporary utility patches throughout the City.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 300,000	\$ 300,000	\$ 350,000	\$ 350,000	\$ 400,000	\$ 400,000	\$ 2,100,000
<b>TOTAL ESTIMATE</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 2,100,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Street Improvement Fund	\$ 300,000	\$ 300,000	\$ 350,000	\$ 350,000	\$ 400,000	\$ 400,000	\$ 2,100,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 2,100,000</b>



Major Street Maintenance Program

Project No. TBD

Lead Dept./Division Public Works/Maintenance
Supporting Division

Staff Contact Shawn Ryan
Senior Civil Engineer
(949) 361-6122

Target Completion Fall 2026

General Plan Policy M-1.01
(Please refer to the General Plan for policy code descriptions)



Project Description:

This FY 2025 project will rehabilitate various local streets. Streets to be completed will be per the new Pavement Management System reports and will be documented to City Council at the time of contract award.

Operating Budget Impact: None

Estimated Costs and Funding Sources:

Table with 8 columns: Project Estimate, FY 2024-25 Budget, FY 2025-26 Budget, FY 2026-27 Forecast, FY 2027-28 Forecast, FY 2028-29 Forecast, FY 2029-30 Forecast, Total. Rows include Land/Right of Way, Preliminary Engineering, Construction, and TOTAL ESTIMATE.

Table with 8 columns: Funding Source(s), FY 2024-25 Budget, FY 2025-26 Budget, FY 2026-27 Forecast, FY 2027-28 Forecast, FY 2028-29 Forecast, FY 2029-30 Forecast, Total. Rows include General Fund, Water Deprec. Fund, Sewer Deprec. Fund, and TOTAL FUNDING.



Lead Dept./Division Public Works/Engineering  
 Supporting Division

Staff Contact Shawn Ryan  
 Senior Civil Engineer  
 (949) 361-6122

Target Completion Spring 2025

General Plan Policy M-1.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project is to fund the Pavement Management System analysis and reporting which is required every two years in order to maintain eligibility for Orange County Measure M funding. This project was originally approved by City Council in September 2020 for purchasing the City's pavement management system software and provide on-going pavement system analysis with reporting.

Operating Budget Impact: None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ 125,000		\$ 150,000		\$ 150,000		\$ 425,000
Construction							\$ -
<b>TOTAL ESTIMATE</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 425,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Street Improvement Fund	\$ 125,000		\$ 150,000		\$ 150,000		\$ 425,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 425,000</b>



Lead Dept./Division Public Works/Engineering  
 Supporting Division

Staff Contact Shawn Ryan  
 Senior Civil Engineer  
 (949) 361-6122

Target Completion Spring 2026

General Plan Policy M-1.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The City annually budgets to use various preservation methods such as fog seal, slurry seal or other methods on City streets identified with the highest need, as determined by staff. The annual Pavement Preservation Program extends the life of the existing City streets and delays the need for rehabilitation or reconstruction.

**Operating Budget Impact:** None.

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,500,000
<b>TOTAL ESTIMATE</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 1,500,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
General Fund	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,500,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 1,500,000</b>



**Lead Dept./Division** Public Works/Maintenance  
**Supporting Division**

**Staff Contact** Shawn Ryan  
 Senior Civil Engineer  
 (949) 361-6122

**Target Completion** Spring 2026

**General Plan Policy** PSFU-5.10  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

During pavement projects, sewer lines and manholes will be rehabilitated in conjunction with the Street Improvement Program. City Utility staff will determine the locations through the use of video inspection prior to the design of street replacement overlay. Coordinating sewer replacement prior to street paving will minimize the need for sewer related construction in a recently paved street.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 100,000	\$ 100,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 680,000
<b>TOTAL ESTIMATE</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 680,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Sewer Deprec. Reserve	\$ 100,000	\$ 100,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 680,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 680,000</b>



Lead Dept./Division Public Works/Engineering  
 Supporting Division

Staff Contact Shawn Ryan  
 Senior Civil Engineer  
 (949) 361-6122

Target Completion Fall of 2026

General Plan Policy M-2.51, M-2.52  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The Sidewalk Repair Program was established to repair deficient sidewalks and remove trip hazards throughout the City. The locations of deficient sidewalks to be repaired and/or replaced are prioritized according to the extent of the vertical displacements.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000
<b>TOTAL ESTIMATE</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 900,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
General Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 900,000</b>



Lead Dept./Division Public Works/Engineering  
 Supporting Division

Staff Contact Shawn Ryan  
 Senior Civil Engineer  
 (949) 361-6122

Target Completion Spring 2026

General Plan Policy M-1.18, M-1.20, M-3.02  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project will utilize as-needed funds to design street improvements scheduled for construction in the following fiscal year, or to apply for grants for projects that are not yet budgeted. This funding is only used as-needed.

Operating Budget Impact: None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 450,000
Construction							\$ -
<b>TOTAL ESTIMATE</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 450,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Street Improvement Fund	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 450,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 450,000</b>



Lead Dept./Division Public Works/Maintenance  
 Supporting Division

Staff Contact Zachary Ponsen  
 Assistant City Engineer  
 (949) 361-6135

Target Completion Spring of 2025

General Plan Policy M-1.19  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The Traffic Calming Program enhances safety on the streets and reduces the negative effects of motor vehicles while maintaining acceptable traffic flow. Traffic Calming measures include purchasing new equipment and installation of physical traffic improvements on City streets.

**Operating Budget Impact:** None.

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 480,000
<b>TOTAL ESTIMATE</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 480,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Air Quality Fund	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 480,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 480,000</b>



**Lead Dept./Division** Public Works/Engineering  
**Supporting Division**

**Staff Contact** Shawn Ryan  
 Senior Civil Engineer  
 (949) 361-6122

**Target Completion** Spring 2026

**General Plan Policy** PSFU-5.05  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

During pavement projects, existing water distribution system valves, services, main lines, pumps and electrical equipment will be replaced as part of annual maintenance or on as-needed basis. Coordinating water replacement prior to street paving will minimize the need for water related construction in a recently paved street.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 100,000	\$ 100,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 680,000
<b>TOTAL ESTIMATE</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 680,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Water Deprec. Reserve	\$ 100,000	\$ 100,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 680,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 680,000</b>

---

# Capital Improvement Program

## Water

---

### Water Master Plan

The City's Water master plan was originally developed in 1982, and updated in 1994, 1999, 2001 and 2006. The master plan provides the following:

- Review of existing facilities and conditions
- Review of service delivery methods and capacity of the coordinated efforts of the regional water supply system from Municipal Water District of Orange County and Metropolitan Water District
- Determination of the existing and ultimate water systems capacity
- Determination of the cost of future facilities and improvements to existing facilities
- Operational deficiencies in the water distribution system
- Funding sources available for improvements to existing facilities and construction of new facilities

The master plan is essential to the City because most of the City's water supply is purchased from Municipal Water District of Orange County and imported through the Joint Transmission Main and Water Importation Pipeline. The City's water needs are supplemented by ground water pumped from 2 City owned wells.

Additionally, in 2006 the City completed a Water Asset Management Study that projects capital costs and funding needs over the next 20 years. The purpose of the study was to determine required funding for long term replacement and rehabilitation of the water infrastructure.

Major components of the Water system include:

- Reservoirs
- Water Distribution Lines
- Pump Stations
- Pressure Reducing Stations

### Water Fund

The following enterprise funds account for water activities and capital improvements:

- Water Operating Fund
- Water Depreciation Reserve Fund
- Water Acreage Fee Reserve Fund
- Water Other Agency Reserve Fund

### Water Improvements

The FY 2024-25 budget includes 6 capital improvement projects for a total of \$5.3 million and 7 maintenance projects in the amount of \$5.3 million. The FY 2025-26 budget includes 4 capital improvement projects for a total of \$3.9 million and 5 maintenance projects in the amount of \$1.6 million.

Capital improvement projects follow:

- AC Pipe Replacement Northwest 308 Zone
- Calle Real Pump Station Rehabilitation
- Calle Vallarta Pressure Reducing Station
- City Wide Copper Service Replacements
- Costero Risco Pressure Reducing Station Rehabilitation
- El Levante Pressure Reducing Station Rehabilitation
- Recycled Water Expansion Phase II
- Reservoir No. 5A Replacement
- Well Water Quality System Improvement

Maintenance and other projects are:

- Dead End Water System Improvements
- JRWSS Agency Projects
- Meter Replacements
- Pico Booster Pump Station Pump Replacement
- Valve Replacement Program
- Water Distribution Insert Valve Program
- Water System Air-Vac Replacement Program
- Water System Rehabilitation

---

# Capital Improvement Program

## Water

---

Individual project sheets for both capital improvement projects and maintenance projects are on the following pages.

### **Funding Sources**

Funding for these improvements will be from the Water Fund Depreciation Reserve, the Water Acreage Fee Reserve, and the Water Other Agency Reserve. The Water Depreciation Reserve consists of funds set aside from the Water Operating Fund to pay for replacement equipment, or to rebuild existing water system infrastructure. The Water Other Agency Fund is used to set aside funds for repair and replacement of Joint Regional Water Supply System (JRWSS) assets. The Water Acreage Fee Reserve is supported by fees assessed on all parcels of land that are developed and connected to the water system. This assures that development driven infrastructure improvements are fully funded by the developers.

The City does not anticipate a lack of funding in the near future, but has determined the following alternatives may be used to finance projects:

- Additional issuance of debt (bond, notes, advances from other funds)
- Rate increases
- Additional acreage development fees
- Other grant funding sources
- Funding from an alternative City fund
- Reallocation of funds from existing projects



**Lead Dept./Division** Public Works/Engineering  
**Supporting Division**

**Staff Contact** Shawn Ryan  
 Senior Civil Engineer  
 (949) 361-6122

**Target Completion** Spring 2026

**General Plan Policy** PSFU-5.05  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

AC water lines inland from North El Camino Real along Camino San Clemente are at the end of their useful life and are in need of replacement. The project is currently being designed with construction anticipated in fall of 2025.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction		\$ 2,000,000					\$ 2,000,000
<b>TOTAL ESTIMATE</b>	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Water Deprec. Reserve		\$ 2,000,000					\$ 2,000,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000



**Lead Dept./Division** Public Works/Engineering  
**Supporting Division** Utilities

**Staff Contact** Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

**Target Completion** Spring 2025

**General Plan Policy** PSFU-5.05  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Calle Real Pump Station has met its useful life and is in need of replacement and upgrades. The upgraded pump station and system will also provide redundancy for improved reliability in the event of an unplanned outage to Reservoir 6 and 10 service zones. To supplement the existing budget based on new cost estimate, additional funding of \$300,000 is budgeted 2025.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 300,000						\$ 300,000
<b>TOTAL ESTIMATE</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Water Deprec. Reserve	\$ 300,000						\$ 300,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>

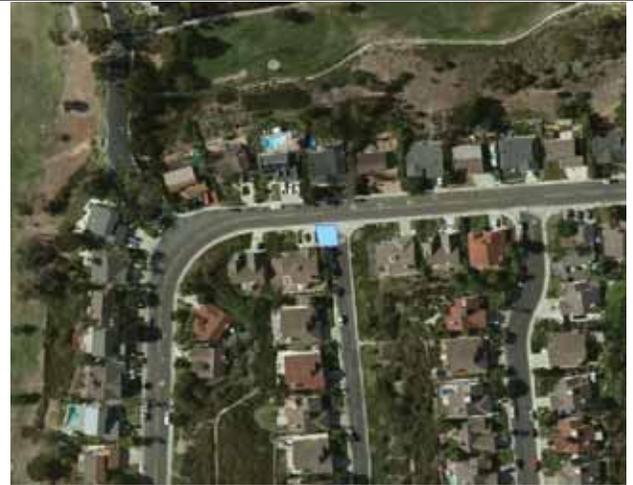


**Lead Dept./Division** Public Works/Maintenance  
**Supporting Division**

**Staff Contact** Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

**Target Completion** Spring 2026

**General Plan Policy** PSFU-5.05  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The Calle Vallarta Pressure Reducing Station Vault has deteriorated and is near the end of its useful life. Critical components of the system have become obsolete making repairs difficult to complete. Design and construction are scheduled for FY 2025.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction		\$ 350,000					\$ 350,000
<b>TOTAL ESTIMATE</b>	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Water Deprec. Reserve		\$ 350,000					\$ 350,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000



**Lead Dept./Division** Utilities  
**Supporting Division** Public Works/Engineering

**Staff Contact** Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

**Target Completion** Spring 2026

**General Plan Policy** PSFU-5.05  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

To replace inadequate 2" copper main in various locations of the 295 Zone. The existing copper lines have served their purpose and are now degrading due to their lifespan and improvements will maintain adequate fire flow in the future.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction		\$ 500,000					\$ 500,000
<b>TOTAL ESTIMATE</b>	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Water Deprec. Reserve		\$ 500,000					\$ 500,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000



**Lead Dept./Division** Public Works/Maintenance  
**Supporting Division**

**Staff Contact** Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

**Target Completion** Spring 2025

**General Plan Policy** PSFU-5.05  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The Costero Risco Pressure Reducing Station Vault is failing and is in need of replacement. The vault has been experiencing excessive amounts of pore pressures from the slope above. The project installs a new concrete vault in the same location with improved subsurface drainage as well as constructing shoring behind the vault.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 600,000						\$ 600,000
<b>TOTAL ESTIMATE</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Water Deprec. Reserve	\$ 600,000						\$ 600,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,000</b>



**El Levante Pressure Reducing Station Rehabilitation**

**Project No. TBD**

**Lead Dept./Division** Public Works/Maintenance  
**Supporting Division**

**Staff Contact** Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

**Target Completion** Spring 2025

**General Plan Policy** PSFU-5.05  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The El Levante Pressure Reducing Station Vault has deteriorated and is near the end of its useful life. Critical components of the system have become obsolete making repairs difficult to complete. Design and construction are scheduled for FY 2025.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 350,000						\$ 350,000
<b>TOTAL ESTIMATE</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Water Deprec. Reserve	\$ 350,000						\$ 350,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>



**Lead Dept./Division** Public Works/Engineering  
**Supporting Division** Utilities

**Staff Contact** David Rebensdorf  
 Public Works Director/City Engineer  
 (949) 361-6130

**Target Completion** Spring 2026

**General Plan Policy** PSFU-5.05, PSFU-5.09  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Additional funding for consulting services is required to complete the ongoing Recycled Water Master Plan Expansion to explore further expansions to Forster Ranch, Rancho San Clemente and Presidential Heights. Upon identifying these projects, construction will follow with the budgeted funding.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ 200,000						\$ 200,000
Construction		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000			\$ 3,000,000
<b>TOTAL ESTIMATE</b>	<b>\$ 200,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,200,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Water Acreage	\$ 200,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000			\$ 3,200,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 200,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,200,000</b>



**Lead Dept./Division** Public Works / Engineering  
**Supporting Division** Utilities

**Staff Contact** Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

**Target Completion** Spring 2025

**General Plan Policy** PSFU-5.05  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Reservoir No. 5A is nearing the end of its useful life and is in need of replacement. The replacement of the reservoir is planned for an above ground steel facility. Reservoir 5A will be utilized for operational storage during construction and will be removed on completion of the project. Design is currently underway with construction anticipated in FY 2025.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 3,500,000						\$ 3,500,000
<b>TOTAL ESTIMATE</b>	<b>\$ 3,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,500,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Water Deprec. Reserve	\$ 3,500,000						\$ 3,500,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 3,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,500,000</b>



Lead Dept./Division Public Works/Engineering  
 Supporting Division Utilities  
 Staff Contact Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140  
 Target Completion Spring 2025  
 General Plan Policy PSFU-5.05  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Treated well water from Wells 6 and 8 was reconfigured to discharge directly to Reservoir 1, to meet regulatory requirements. Staff has since needed to manually operate the Mendocino Turnout in order to turnover and maintain the water quality in Reservoir 1. This project identifies and addresses water quality improvements in the Coastal Zone service area.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 350,000						\$ 350,000
<b>TOTAL ESTIMATE</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Water Deprec. Reserve	\$ 350,000						\$ 350,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>



**Lead Dept./Division** Public Works/Engineering  
**Supporting Division** Utilities

**Staff Contact** Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

**Target Completion** Spring 2025

**General Plan Policy** PSFU-5.05  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

There are several locations throughout the City’s potable water distribution system where the water mains “dead-end” not allowing this water to cycle through the water distribution system. By installing a fire hydrant or blow off at the dead-ends, operators will be able to flush the water out of the system. This will allow the Utilities Department to more effectively maintain the water quality throughout the potable water distribution system.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 50,000						\$ 50,000
<b>TOTAL ESTIMATE</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Water Deprec. Reserve	\$ 50,000						\$ 50,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>



Lead Dept./Division Utilities  
 Supporting Division Public Works/Engineering

Staff Contact David Rebensdorf  
 Utilities Director  
 (949) 361-6130

Target Completion Spring of 2026

General Plan Policy PSFU-5.05  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The City, along with other member agencies of the Joint Regional Water Supply System (JRWSS), are funding capital projects for shared assets as required in the operating Agreements for the potable water importation pipelines known as the Joint and Local Transmission Mains along with two regional reservoirs. Major projects include the replacement of a two section of the system near Vista Calle Torito and Camino del Avion.

Operating Budget Impact: None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 4,363,250	\$ 1,000,000	\$ 2,000,000	\$ 2,500,000	\$ 2,000,000	\$ 2,000,000	\$ 13,863,250
<b>TOTAL ESTIMATE</b>	<b>\$ 4,363,250</b>	<b>\$ 1,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 13,863,250</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Water Other Agency	\$ 4,363,250	\$ 1,000,000	\$ 2,000,000	\$ 2,500,000	\$ 2,000,000	\$ 2,000,000	\$ 13,863,250
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 4,363,250</b>	<b>\$ 1,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 13,863,250</b>



**Lead Dept./Division** Utilities/Water  
**Supporting Division** Public Works/Engineering

**Staff Contact** Mark Iverson  
 Chief Operator - Water  
 (949) 361-6155

**Target Completion** Spring 2026

**General Plan Policy** PSFU-5.05  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The City maintains approximately 17,200 water meters within its service area. To keep the City's accounting of water use accurate, meters are replaced for maintenance reasons or at the end of their useful life. The majority of the current funding is to replace meters that have become either stuck, broken or have developed cracked lenses.

**Operating Budget Impact:** Will result in reduction

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 120,000	\$ 120,000	\$ 150,000	\$ 150,000	\$ 175,000	\$ 175,000	\$ 890,000
<b>TOTAL ESTIMATE</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 890,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Water Fund Deprec. Reserve	\$ 80,000	\$ 80,000	\$ 100,000	\$ 100,000	\$ 115,000	\$ 115,000	\$ 590,000
Sewer Fund Deprec. Reserve	\$ 40,000	\$ 40,000	\$ 50,000	\$ 50,000	\$ 60,000	\$ 60,000	\$ 300,000
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 890,000</b>



**Lead Dept./Division** Public Works/Engineering  
**Supporting Division** Utilities

**Staff Contact** Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

**Target Completion** Spring 2025

**General Plan Policy** PSFU-5.05  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The Pico Pump Station conveys water from the Reservoir 11 subzone. During the Recycled Water Expansion project, Reservoir 11A was constructed for potable water use and Reservoir 11 was converted to recycled water storage. Reservoir 11A has less volume than Reservoir 11. Pump replacement at the Pico Pump Station will improve pumping efficiency and reduce power consumption.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ 200,000						\$ 200,000
Construction			\$ 800,000				\$ 800,000
<b>TOTAL ESTIMATE</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Water Deprec. Reserve	\$ 200,000		\$ 800,000				\$ 1,000,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>



**Lead Dept./Division** Utilities  
**Supporting Division** Public Works/Engineering

**Staff Contact** Amir Ilkhanipour  
Principal Civil Engineer  
(949) 361-6140

**Target Completion** Spring 2026

**General Plan Policy** PSFU-5.05  
(Please refer to the General Plan for policy code descriptions)



**Project Description:**

As water valves reach the end of their useful life, they need to be replaced. This project provides funding for water valve replacements. In addition, critical valves are replaced more frequently to ensure operation to prevent large area shutdowns or supply of critical infrastructure.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 200,000	\$ 200,000					\$ 400,000
<b>TOTAL ESTIMATE</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Water Deprec. Reserve	\$ 200,000	\$ 200,000					\$ 400,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>



**Lead Dept./Division** Utilities  
**Supporting Division** Public Works/Engineering

**Staff Contact** Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

**Target Completion** Spring 2025

**General Plan Policy** PSFU-5.05  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Water system valves provide operators the ability to isolate portions of the water systems in emergencies, tie-ins, and maintenance procedures. Many of the water valves in the downtown area no longer operate properly due to their age. This project will install insert style valves throughout the downtown area. This type of valve can be installed without shutting down the distribution system.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 30,000						\$ 30,000
<b>TOTAL ESTIMATE</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Water Deprec. Reserve	\$ 30,000						\$ 30,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>



**Lead Dept./Division** Utilities/Water  
**Supporting Division** Public Works/Engineering

**Staff Contact** Mark Iverson  
 Chief Operator - Water  
 (949) 361-6155

**Target Completion** Spring 2026

**General Plan Policy** PSFU-5.05  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Air vacuum devices are utilized throughout the City's water distribution system to eliminate the air in the pipelines at high points in the system. This program will replace components throughout the water system that are at the end of their useful life.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction		\$ 25,000					\$ 25,000
<b>TOTAL ESTIMATE</b>	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Water Deprec. Reserve		\$ 25,000					\$ 25,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000



Lead Dept./Division Utilities/Water
Supporting Division Public Works/Engineering

Staff Contact Mark Iverson
Chief Operator - Water
(949) 361-6155

Target Completion Spring 2026

General Plan Policy PSFU-5.05
(Please refer to the General Plan for policy code descriptions)



Project Description:

Existing water distribution systems valves, services, main lines, pumps and electrical equipment will be replaced as part of annual maintenance or on an as-needed basis.

Operating Budget Impact: None

Estimated Costs and Funding Sources:

Table with 8 columns: Project Estimate, FY 2024-25 Budget, FY 2025-26 Budget, FY 2026-27 Forecast, FY 2027-28 Forecast, FY 2028-29 Forecast, FY 2029-30 Forecast, Total. Rows include Land/Right of Way, Preliminary Engineering, Construction, and TOTAL ESTIMATE.

Table with 8 columns: Funding Source(s), FY 2024-25 Budget, FY 2025-26 Budget, FY 2026-27 Forecast, FY 2027-28 Forecast, FY 2028-29 Forecast, FY 2029-30 Forecast, Total. Rows include Water Deprec. Reserve and TOTAL FUNDING.

---

# Capital Improvement Program

## Facilities and Other Improvements

---

### City Facilities Master Plan

In 2000, the City developed a master plan for City Facilities. The plan was designed to address the City's needs for new City Facilities in relationship to the estimated construction costs and available funding sources.

### Facilities and Other Improvement Funds

The following funds account for City facilities and other capital improvements:

- General Fund
- Public Facilities Construction Fee Fund
- Developers Improvement Fund
- Reserve Fund – Capital Equipment, Facilities Maintenance, and Park Asset Replacement
- Fleet Maintenance Reserve Fund

### Other Facility Improvements

The FY 2024-25 budget includes 7 capital improvement projects for a total of \$2.1 million and 11 maintenance projects in the amount of \$4.7 million. The FY 2025-26 budget includes 1 capital improvement projects for a total of \$0.5 million and 4 maintenance projects in the amount of \$0.7 million.

Capital improvement projects are listed below:

- City Hall Emergency Standby Generator Installation
- Forster Ranch Park Playground Replacement
- Golf Course Pump Station Upgrade
- LPVH Three Artificial Field Synthetic Turf Replacement (Fields 5, 6 and 1)
- Muni Golf Course Bunker Renovation and Other Improvements
- OCSD Substation 910 Calle Negocio Fence Installation
- Pier Fire Suppression System Replacement
- Talega Park Playground Replacement

Maintenance and other projects are:

- Casa Romantica Maintenance
- Climate Action Plan
- Local Hazard Mitigation Plan
- Major Facilities Maintenance Program
- Marine Safety HQ Relocation Study

- Old City Hall Remedial Parking Lot Temporary Slope Grading
- Pedestrian Audible Warning System for Railroad
- Replace All HVAC Units at Senior Center
- Replace Cooling Tower at City Hall
- Replace Water Heater at OHBC and VHAC
- Repaint Exterior of Vista Hermosa Aquatic Center
- Roof Repairs at Community Center
- Urban Forest Management Plan

Individual project sheets for both capital improvement projects and maintenance projects are on the following pages.

### Funding Sources

Facility and Other Improvement capital projects are primarily funded through multiple funding sources, including transfers from the General fund, the Reserve funds, other reimbursements, and grants.

The City does not anticipate a lack of funding in the near future, but has determined the following alternatives may be used to finance projects:

- Issuance of debt (bond, notes, advances from other funds)
- Charges to departments to fund additional reserves
- Other grant funding sources
- Reallocation of funds from existing projects



**Lead Dept./Division** Public Works/Engineering  
**Supporting Division**

**Staff Contact** Belgin Cuhadaroglu  
 Associate Civil Engineer  
 (949) 361-6128

**Target Completion** Spring 2025

**General Plan Policy** S-7.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

In order to improve the power system reliability in case of emergency and power outage, the City is in the process of procuring and installing a stationary standby generator including an electrical distribution system upgrade at City Hall. The City has received a grant, in the amount of \$300,000, from the California Governor's Office of Emergency Services (CalOES) for the procurement of the generator. Currently, design is ongoing and start of construction is anticipated in Fall of 2024.

**Operating Budget Impact:**

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 300,000						\$ 300,000
<b>TOTAL ESTIMATE</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Public Facilities	\$ 300,000						\$ 300,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>



**Lead Dept./Division** Beaches, Parks & Recreation  
**Supporting Division**

**Staff Contact** Samantha Wylie  
 BPR Director  
 (949) 429-8874

**Target Completion** Spring 2025

**General Plan Policy** BPR-2.03  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project includes in-kind replacement of playground equipment at Forster Ranch Park. Replacement will include all play equipment and ADA compliant surfacing.

**Operating Budget Impact:**None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 500,000						\$ 500,000
<b>TOTAL ESTIMATE</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Reserve Fund	\$ 500,000						\$ 500,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>



**Lead Dept./Division** Public Works/Maintenance  
**Supporting Division** Golf

**Staff Contact** Shawn Ryan  
 Senior Civil Engineer  
 (949) 361-6122

**Target Completion** Spring 2025

**General Plan Policy** BPR-5.02; PSFU-5.09  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The pump station serving the Muni Golf Course is in need of upgrades. The project consists of replacement of the check valves and impellers for all the existing three pumps. The project also proposes to add a magnetic flange to improve the pH neutralization and reduce chlorides. \$60,000 was budgeted in FY 2023/2024.

**Operating Budget Impact: None**

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 50,000						\$ 50,000
<b>TOTAL ESTIMATE</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Golf Fund	\$ 50,000						\$ 50,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>



**LPVH Three Artificial Fields Synthetic Turf Replacement  
(Fields 5, 6 and 1)**

**Project No. TBD**

**Lead Dept./Division** Public Works/Maintenance  
**Supporting Division**

**Staff Contact** Randy Little  
 Maintenance Manager  
 (949) 361-8255

**Target Completion** Spring 2026

**General Plan Policy** BPR-2.03  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project consists of replacing three artificial turf fields at the La Pata and Vista Hermosa Sports Parks (LPVH). The turf fields are 12 years old and are in need of replacement. \$1,200,000 was budgeted in FY 2023/2024 for this project.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 800,000						\$ 800,000
<b>TOTAL ESTIMATE</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Reserve Fund	\$ 800,000						\$ 800,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800,000</b>



Lead Dept./Division Public Works/Engineering  
 Supporting Division Golf

Staff Contact Jordan Gilmore  
 Golf Course Manager  
 (949) 361-8387

Target Completion Spring 2026

General Plan Policy BPR-5.02  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The project proposes reconstruction of the current bunkers, re-shaping and regrading of the golf course, and drainage and sand improvements.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering		\$ 70,000					\$ 70,000
Construction		\$ 430,000					\$ 430,000
<b>TOTAL ESTIMATE</b>	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Golf Fund		\$ 500,000					\$ 500,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000



Lead Dept./Division      Public Works/Engineering  
 Supporting Division

Staff Contact              Shawn Ryan  
                                      Senior Civil Engineer  
                                      (949) 361-6122

Target Completion        Spring 2025

General Plan Policy        S-7.01; UD-4.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The Orange County Sheriff Department (OCSD) Substation project will include installation of exterior fencing around the northeast portion of the City Hall parking lot to provide a secure area for OCSD vehicles and equipment. The project also includes the electrical and remote control operation.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 175,000						\$ 175,000
<b>TOTAL ESTIMATE</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 175,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Public Facilities	\$ 175,000						\$ 175,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 175,000</b>



**Lead Dept./Division** Public Works/Maintenance  
**Supporting Division**

**Staff Contact** Randy Little  
 Maintenance Manager  
 (949) 361-8255

**Target Completion** Spring 2026

**General Plan Policy** BPR-3.03  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This includes replacment of the San Clemente Pier fire suppression system. Work includes replacing PIV, install backflow, replace valve manifold and all piping and sprinklers. \$140,000 was budgeted in FY 2022. Due to increased costs, additional funding is needed.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 50,000						\$ 50,000
<b>TOTAL ESTIMATE</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Reserve Fund	\$ 50,000						\$ 50,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>



**Lead Dept./Division** Beaches, Parks & Recreation  
**Supporting Division**

**Staff Contact** Samantha Wylie  
 BPR Director  
 (949) 429-8874

**Target Completion** Spring 2025

**General Plan Policy** BPR-2.03  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The project includes in-kind replacement of the playground equipment at Talega Park and ADA compliant surfacing.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 250,000						\$ 250,000
<b>TOTAL ESTIMATE</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Reserve Fund	\$ 250,000						\$ 250,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>



**Lead Dept./Division** Public Works/Maintenance  
**Supporting Division**

**Staff Contact** Randy Little  
 Maintenance Manager  
 (949) 361-8255

**Target Completion** Spring 2026

**General Plan Policy** HP-2.02, HP-2.05  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project provides for maintenance and reimbursement obligations for the Casa Romantica building per the amended lease with the Casa Romantica Cultural Center, dated July 1, 2008.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 180,000
<b>TOTAL ESTIMATE</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 180,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
General Fund	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 180,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 180,000</b>



Lead Dept./Division      Public Works/Engineering  
Supporting Division

Staff Contact              Niki Beach  
   Environmental Programs Analyst  
   (949) 361-8354

Target Completion        Spring 2026

General Plan Policy        NR-5.03  
(Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project will provide consulting services to update the City’s Climate Action Plan. City staff will be pursuing grants, up to 80% of the cost, for this project.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering		\$ 350,000					\$ 350,000
Construction							\$ -
<b>TOTAL ESTIMATE</b>	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
General Fund		\$ 70,000					\$ 70,000
Grants		\$ 280,000					\$ 280,000
							\$ -
<b>TOTAL FUNDING</b>	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000



Local Hazard Mitigation Plan

Project No. TBD

Lead Dept./Division Planning Division  
 Supporting Division Public Works/Engineering

Staff Contact Jonathan Lightfoot  
 City Planner  
 (949) 361-8254

Target Completion Spring 2025

General Plan Policy S-7.01, S-7.02, S-7.09  
 (Please refer to the General Plan for policy code descriptions)



Project Description:

This project is to prepare an update to the Local Hazard Mitigation Plan. Per the requirements of FEMA and California Office of Emergency Services (OES), these plans can be no more than five years old if the City intends to qualify for Federal and/or State disaster assistance in the event of an emergency in the City.

Operating Budget Impact: None

Estimated Costs and Funding Sources:

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ 200,000						\$ 200,000
Construction							\$ -
<b>TOTAL ESTIMATE</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
General Fund	\$ 200,000						\$ 200,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>



**Lead Dept./Division** Public Works/Engineering  
**Supporting Division**

**Staff Contact** Randy Little  
 Maintenance Manager  
 (949) 361-8255

**Target Completion** Spring 2026

**General Plan Policy** BPR-2.03; NR-7.02; UD-4.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Facilities throughout the City will be rehabilitated on an as-needed basis to increase service life. The locations are determined by the City's Maintenance staff. Projects include Re-Key all Facilities, Verde Park Tennis Fence, San Gorgonio Park concrete repairs, Forster Ranch Hardscape Repairs, RSC Park Hardscape/Curb Repairs, and Marblehead Park Curb Replacement.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,800,000
<b>TOTAL ESTIMATE</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 1,800,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
General Fund	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,800,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 1,800,000</b>

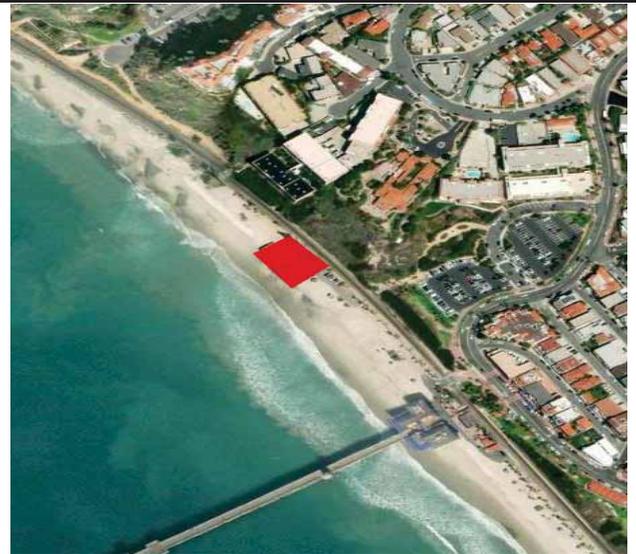


**Lead Dept./Division** Public Works/Engineering  
**Supporting Division**

**Staff Contact** Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

**Target Completion** Spring 2026

**General Plan Policy** UD-4.01; S-7.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

Due to a diminishing shoreline and per a requirement under a recent Coastal Development Permit, a feasibility study evaluated alternatives to relocate the existing Marine Safety Building or reconstruct it in a different configuration that would be less susceptible to coastal erosion. Additional \$50,000 is budgeted in FY 2025 for project management, administration and early permit coordination with the Coastal Commission.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ -	\$ 50,000					\$ 50,000
Construction				\$ 400,000	\$ 6,000,000	\$ -	\$ 6,400,000
<b>TOTAL ESTIMATE</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 6,000,000</b>	<b>\$ -</b>	<b>\$ 6,450,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
General Fund	\$ -	\$ 50,000		\$ 400,000	\$ 6,000,000	\$ -	\$ 6,450,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 6,000,000</b>	<b>\$ -</b>	<b>\$ 6,450,000</b>



Lead Dept./Division      Public Works/Engineering  
 Supporting Division

Staff Contact              Zack Ponsen  
                                     Assistant City Engineer  
                                     (949) 361-6135

Target Completion        Spring 2025

General Plan Policy        UD-4.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project provides the temporary remedial grading needed for the slope next to the old City Hall parking lot.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ 10,000						\$ 10,000
Construction	\$ 90,000						\$ 90,000
<b>TOTAL ESTIMATE</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
General Fund	\$ 100,000						\$ 100,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>

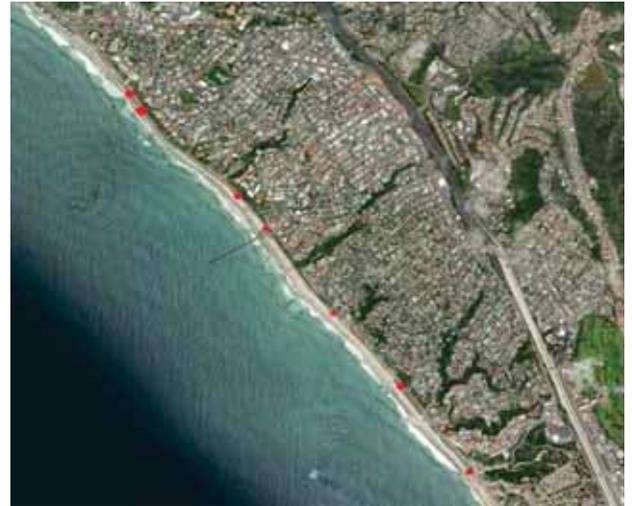


**Lead Dept./Division** Public Works/Maintenance  
**Supporting Division**

**Staff Contact** Amir Ilkhanipour  
 Principal Civil Engineer  
 (949) 361-6140

**Target Completion** Spring 2025

**General Plan Policy** M-2.13, BPR-1.05, BPR-4.02  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The current Pedestrian Audible Warning System (PAWS) is no longer supported by its original manufacturer. This project will retrofit the existing signal cabinets with new and pre-approved equipment to ensure the continued function of the City's PAWS along the beach trail as part of the City's current waiver with the Federal Railroad Administration.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ 400,000						\$ 400,000
Construction	\$ 1,600,000						\$ 1,600,000
<b>TOTAL ESTIMATE</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
General Fund	\$ 2,000,000						\$ 2,000,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>



**Lead Dept./Division** Public Works/Maintenance  
**Supporting Division**

**Staff Contact** Randy Little  
 Maintenance Manager  
 (949) 361-8255

**Target Completion** Spring 2025

**General Plan Policy** UD-4.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project removes and replaces all the HVAC units at the Senior Center. Units are 20 years old and are proprietary equipment.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 150,000						\$ 150,000
<b>TOTAL ESTIMATE</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
General Fund	\$ 150,000						\$ 150,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>



**Replace Cooling Tower at City Hall**

**Project No. TBD**

Lead Dept./Division      Public Works/Maintenance  
 Supporting Division

Staff Contact              Randy Little  
                                     Maintenance Manager  
                                     (949) 361-8255

Target Completion        Spring 2025

General Plan Policy        UD-4.01; UD-4.02  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project will replace the cooling tower at the City Hall including valves, pumps, electrical panels and wires. The cooling tower is over 30 years old and well past it's useful life. Despite the ongoing repairs, it is still difficult to keep the cooling system operational.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 1,200,000						\$ 1,200,000
<b>TOTAL ESTIMATE</b>	<b>\$ 1,200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,200,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Reserve Fund	\$ 1,200,000						\$ 1,200,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 1,200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,200,000</b>



**Replace Water Heaters at Ole Hanson Beach Club and VHAC**

**Project No. TBD**

**Lead Dept./Division** Public Works/Maintenance  
**Supporting Division**

**Staff Contact** Randy Little  
 Maintenance Manager  
 (949) 361-8255

**Target Completion** Spring 2025

**General Plan Policy** BPR-2.03; UD-4.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project is to remove and replace the water heaters at the Ole Hanson Beach Club and Vista Hermosa Aquatic Center (VHAC). The heaters have reached the end of their useful life.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 70,000						\$ 70,000
<b>TOTAL ESTIMATE</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
General Fund	\$ 70,000						\$ 70,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,000</b>



**Lead Dept./Division** Public Works/Maintenance  
**Supporting Division**

**Staff Contact** Randy Little  
 Maintenance Manager  
 (949) 361-8255

**Target Completion** Spring 2026

**General Plan Policy** BPR-2.03  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The Vista Hermosa Aquatic Center exterior paint is peeling off on all sides. This project will repaint all the exterior surfaces.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 150,000						\$ 150,000
<b>TOTAL ESTIMATE</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
General Fund	\$ 150,000						\$ 150,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>



**Lead Dept./Division** Public Works/Maintenance  
**Supporting Division**

**Staff Contact** Randy Little  
 Maintenance Manager  
 (949) 361-8255

**Target Completion** Spring 2025

**General Plan Policy** UD-4.01  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

The Community Center roof is leaking in multiple locations within the building and is in need of replacement. This project will replace the roof.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering							\$ -
Construction	\$ 120,000						\$ 120,000
<b>TOTAL ESTIMATE</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
General Fund	\$ 120,000						\$ 120,000
							\$ -
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000</b>



**Lead Dept./Division** Public Works/Maintenance  
**Supporting Division**

**Staff Contact** Niki Beach  
 Environmental Programs Analyst  
 (949) 361-8354

**Target Completion** Spring 2025

**General Plan Policy** NR-5.07  
 (Please refer to the General Plan for policy code descriptions)



**Project Description:**

This project will provide consulting services to prepare a new Urban Forest Management Plan for consideration in certifying the City as a "Tree City USA". City staff will be pursuing grants, up to 80% of the cost, for this project.

**Operating Budget Impact:** None

**Estimated Costs and Funding Sources:**

Project Estimate	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
Land/Right of Way							\$ -
Preliminary Engineering	\$ 350,000						\$ 350,000
Construction							\$ -
<b>TOTAL ESTIMATE</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>

Funding Source(s)	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	Total
General Fund	\$ 70,000						\$ 70,000
Grants	\$ 280,000						\$ 280,000
							\$ -
<b>TOTAL FUNDING</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>



---

# Capital Improvement Program

---

The Carry Forward section is pending on the FY 2023-24 year end data. Information will be provided as part of year end document.

---

# Capital Improvement Program

---

The Carry Forward section is pending on  
the FY 2023-24 year end data.

(Second page)

---

# Capital Improvement Program

---

The Carry Forward section is pending on  
the FY 2023-24 year end data.

(Third page)



---

# Appropriations Limit

---

## *Appropriations Limit*

State Proposition 4, commonly known as the Gann Initiative, was approved by California Voters in November 1979. Proposition 4 created Article XIII B of the California State Constitution, which places limits on the amount of revenue that can be spent by government agencies. This is referred to as the Gann Appropriation Limit or Gann Limit.

A subsequent related State initiative, Proposition 111, was approved by the State's voters in June 1990. This legislation provided new adjustment formulas to make the Gann Limit more responsive to local growth issues and to address concerns regarding the accountability of local governments in adopting their limits. Prior to each fiscal year, city councils must adopt by resolution the Gann Appropriation Limit for the city for the upcoming year. In addition, cities are required to conduct a review of their limits during annual financial audits.

The appropriations limitation imposed by Propositions 4 and 111 creates a restriction on the amount of revenue that can be appropriated in any fiscal year. The limit is based on actual appropriations during the 1978-79 fiscal year and is increased each year using population and inflation growth factors. Only revenues that are classified as "proceeds of taxes" are subject to the limit. The use of "non-tax proceeds" (user fees, rental income, franchise fees, Gas Tax revenue) is not restricted.

During any fiscal year, a city may not appropriate any proceeds of taxes it receives in excess of its established limit. Excess funds received in any given year may be carried into the subsequent year for use if the city is below its limit for that year. Any excess funds remaining after the second year would be required to be returned to local taxpayers by reducing tax rates or fees. As an alternative, a majority of the voters may approve an "override" to increase the city's appropriation limits.

The Gann Limit had little impact in the early 1980s as a result of the high rate of inflation during that period. Because the appropriations limit for most cities increased faster than actual revenue growth, cities were generally below their limits. This trend changed during the mid-1980s, as exemplified by the State of California's \$1.1 billion refund to taxpayers in 1987 when it collected revenues in excess of its Limit. The Limit also served as the major barrier to increasing taxes on gasoline in the late 1980s. In recent years, the trend has reversed again for most cities. As the rate of revenue growth slows and the growth factors, especially population, increase at a steady rate, most cities, including San Clemente, are experiencing comfortable gaps between their appropriations limits and their actual appropriations.

---

---

# Appropriations Limit

---

To be replaced with Appropriations Limit Graph upon receipt of necessary data from State of California, typically received in mid May.

---

# Debt Summary

---

## ***Debt Summary***

The debt summary section of the budget is intended to provide an overview of the City's debt capacity and provide a listing of outstanding debt, including bond repayment schedules.

The City of San Clemente does not expect to incur additional indebtedness for general government operations over the next five years. All capital improvements will be paid on a pay-as-you-go basis (utilizing fund balances) and through the use of mitigation and developer fees. The following narratives summarize the City's Fiscal and Debt Policies, Bond Ratings, Debt Capacity, Outstanding Debt, Debt Repayment Schedules, and Other Debt.

## **Fiscal and Debt Policies**

The City Council adopted Fiscal Policy provides guidance pertaining to the issuance of both short-term and long-term debt. As indicated in the policy, the City prefers to use special assessment, revenue, or other self supporting bonds instead of general obligation bonds. Additionally, the City is required to confine long-term borrowing to capital improvements that cannot be funded from current revenues.

The City has also adopted a Debt Policy that established the parameters for issuing and managing debt issued by the City and component units. The policy provides guidance to the City Council so as not to exceed acceptable levels of indebtedness and risk; directs staff on objectives to be achieved, both before bonds are sold and for the ongoing management of the debt program; facilitates the debt issuance process by making important decisions ahead of time; and promotes objectivity in decision making and limits the role of political influence. Council policies have been established to ensure that debt payments are made in a timely manner.

## **Bond Ratings**

The City of San Clemente's current bond rating from Standard & Poor's = AAA.

## **Debt Capacity**

The City has a legal debt limitation not to exceed 3.75% of the total assessed valuation of taxable property within City boundaries. The City's legal debt margin is indicated in the table below:

General Obligation Bonds Outstanding June 30, 2024 None

<b><i>Computation of Legal Debt Margin</i></b> for Fiscal Year Ending June 30, 2024	
Total assessed value	\$ 21,731,416,106
Debt Limit (3.75% of total assessed value)	\$ 814,928,104

## **Outstanding City Debt**

The following is a summary of both external and internal City debt:

### Certificates of Participation

Certificates of Participation (COP's) were issued in June 1993 in the amount of \$3.8 million to finance the purchase of a commercial building for use by the City's Public Works and Community Development departments. Of this amount, \$1.24 million was tax-exempt and \$2.56 million was taxable debt. Rents from leasing a portion of the Negocio building to third parties are used to repay debt service principal and interest. The tax-exempt portion of the COP's was fully paid in FY 2012

# Debt Summary

leaving only the taxable portion outstanding. The defeasance (payoff) of the Negocio Certificates of Participation was completed in July 2016 with an irrevocable trust created and funded with cash resources to defease the Negocio Certificates of Participation. The irrevocable trust investments include United States Government and State and Local Government Series Securities (“SLGS”) for the purpose of generating resources to fund all future debt service payments. The defeased certificates based on Governmental Accounting Standards are considered no longer outstanding.

## State Revolving Fund (SRF) Loan

In June 2013, the City of San Clemente entered into a loan agreement with the California State Water Resources Control Board under a State Revolving Fund loan program to finance the Recycled Water System Expansion Project construction. The project included a reclamation plant expansion, a pump station, pipelines, and the conversion of a recycled water reservoir. The \$14,370,000 approved loan amount had an interest rate of 2.2% payable with the loan to be paid over a period of 20 years.

Interest during the construction period was added to the principal amount of the loan. Principal and interest payments commenced in June 2015 upon the project completion, with repayment secured by the Water Fund net revenues.

Water Fund Debt	Date Issued	Amount Issued	Outstanding June 30, 2024	Outstanding June 30, 2025	Outstanding June 30, 2026
State Revolving Fund (SRF) Loan	6/2015	\$14,494,395	\$8,714,616	\$8,005,736	\$7,281,259

The amortization schedule for the SRF loan follows:

Fiscal Year	Interest	Principal	Outstanding
			\$14,494,395
2015-16	\$ 631,358	\$ 269,244	13,863,036
2016-17	595,616	304,987	13,267,421
2017-18	608,719	291,883	12,658,702
2018-19	622,111	278,491	12,036,591
2019-20	635,797	264,805	11,400,793
2020-21	649,785	250,817	10,751,008
2021-22	664,080	236,522	10,086,928
2022-23	678,690	221,912	9,408,238
2023-24	693,621	206,981	8,714,616
2024-25	708,881	191,722	8,005,736
2025-26	724,476	176,126	7,281,259
2026-27	740,415	160,188	6,540,844
2027-28	756,704	143,899	5,784,141
2028-29	773,351	127,251	5,010,789
2029-30	790,365	110,237	4,220,424
2030-31	807,753	92,849	3,412,671
2031-32	825,524	75,079	2,587,147
2032-33	843,685	56,917	1,743,462
2033-34	862,246	38,356	881,216
2034-35	881,216	19,387	-0-
	<u>\$ 14,494,395</u>	<u>\$ 3,517,655</u>	

## Golf Operating Fund

In June 2007, the Golf Course Clubhouse project, totaling \$5.3 million, was funded from Golf Course Improvement Reserve fund balances and an interim Interfund Loan Agreement in the amount of \$2,500,000. In June 2012, the interim loan was converted into two long term loans; a five-year, fully amortized \$750,000 Interfund Loan with the Workers’ Compensation

# Debt Summary

Fund, and a \$1.75 million interest-only loan, bearing a 2% rate, from the Golf Depreciation and Capital Improvement Reserves. The Workers' Compensation loan was fully paid in FY 2016-2017.

Principal repayments on the remaining loan balance were not made during FY 2020-2021 to improve the Golf Operating Fund net working capital balance. In FY 2021-2022, the \$1.75 million loan was renewed and principal of \$200,000 was paid on June 30<sup>th</sup>. Repayments are considered annually and are being paid annually.

Golf Operating Fund Debt	Date Issued	Amount Issued	Outstanding June 30, 2024	Outstanding June 30, 2025	Outstanding June 30, 2026
Golf Depreciation/Capital Reserves Loan	6/2012	\$1,750,000	\$1,350,000	\$1,150,000	\$950,000

The repayment schedule of the Golf Course loan cannot currently be determined and is based on available funds.

### Former Redevelopment Agency

In July 1998, the RDA refinanced outstanding debt used to purchase the Casa Romantica historical site. Additionally, financing was included for two major capital projects and to fund operating deficits in the RDA. The total financing amounted to \$3,849,000. In July, 2002 the existing interfund loans from the Sewer Depreciation Reserve and the General Liability Self-Insurance Fund were consolidated and repaid with a new interfund loan from the General Fund. The new loan amounted to \$3,420,690, with structured annual payments.

On February 1, 2012 the RDA was dissolved and payments on the outstanding loan balance ceased. In compliance with State Law, the City obtained a Finding of Completion related to the dissolution process which authorized the reinstatement of the loan balance upon the approval of the Successor Agency board.

The Agency filed a Last and Final Recommended Obligation Payment Schedule (ROPS) in September 2016 and received a letter on November 1, 2016 from the California Department of Finance approving the Agency's Last and Final ROPS. The only outstanding obligation was the repayment of the loan back to the City of San Clemente's General Fund. The balance outstanding on the loan was revised and annual repayments are being made from Redevelopment Property Tax Trust Fund (RPTTF) amounts. Repayments on the loan are listed in a table below.

RDA Debt	Date Issued	Amount Issued	Outstanding June 30, 2024	Outstanding June 30, 2025	Outstanding June 30, 2026
Loan from General Fund	7/2002	\$3,420,690	\$352,283	\$278,615	\$0

### Repayment Schedule

RPTTF distribution	ROPS (Period A)	ROPS (Period B)	Annual Total
2017-18	\$ 137,419	\$ 156,408	\$ 293,827
2018-19	140,547	159,537	300,084
2019-20	143,738	162,727	306,465
2020-21	146,992	165,982	312,974
2021-22	169,302	169,301	338,603
2022-23	172,688	172,687	345,375
2023-24	176,142	176,141	352,283
2024-25	179,665	98,950	278,615

# Debt Summary

**Other Debt - Assessment Districts and Community Facility District Debt**

The information below provides a general description of the *Assessment Districts* and the related debt and the debt outstanding. These obligations are *not* direct obligations of the City, and the data is provided for informational purposes only.

*Re-Assessment District No. 2016-1*, refinanced issued in July, 2017 in the amount of \$9,615,000 defeased and redeemed the remaining outstanding bonds of the City of San Clemente Public Financing Authority Reassessment Refunding Revenue Bonds. The debt was originally related to the *Assessment District No. 98-1 Limited Obligation Improvement Bonds* which were used to finance public improvements (wastewater) for the Forster Ranch development.

*Community Facilities District No. 99-1 of the City of San Clemente 2021 Special Tax Refunding Bonds* were issued for the purpose of refunding the District's outstanding 2011 Special Tax Refunding Bonds. The bonds were refunded on July 21, 2021 in the amount of \$2,520,000. *Community Facilities District 99-1 (Plaza Pacifica)*, issued in August 2011 in the amount of \$5,005,000 to refund outstanding debt of the December, 1999 issue that was issued in the amount of \$5,755,000 to finance construction of various public improvements within the district, commonly referred to as Plaza Pacifica. The Community Facilities District 99-1 (Plaza Pacifica) was refinanced at the beginning of FY 2021-22 to achieve annual savings to the property owners.

*Community Facilities District 2006-1 (Marblehead Coastal)*, issued in January 2016 in the amount of \$55,490,000 to finance construction of various public improvements within the district, commonly referred to as Marblehead at Sea Summit.

Assessment District Debt	Date Issued	Amount Issued	Outstanding June 30, 2024	Outstanding June 30, 2025	Outstanding June 30, 2026
Re-Assessment District 2016-1 Improvement & Sewer Refinancing	7/2017	\$ 9,615,000	\$ 4,285,000	\$ 3,460,000	\$2,620,000
Community Facilities District No. 99-1 of the City of San Clemente 2021 Special Tax Refunding Bonds	7/2021	\$ 2,520,000	\$ 2,050,000	\$ 1,790,000	\$1,520,000
Community Facilities District 2006-1 (Marblehead Coastal)	1/2016	\$ 55,490,000	\$51,300,000	\$ 50,670,000	\$49,935,000

# Fiscal Policy

## Core Values of Financial Sustainability

**Financial stability** – The City will create financial stability to provide the community with a consistent and adequate level of public services. The City will take a long-term approach to its finances by developing and maintaining long-term plans, carefully weighing the cost and benefits of development opportunities and adhering to sound debt, reserve and investment policies.

**Quality of life and local economic vitality** – The City will provide effective and efficient services to ensure a safe and healthy atmosphere for its residents, businesses and visitors, while preserving and enhancing its unique cultural and environmental attributes.

**Accountability and Financial Planning** – The City will institute financial planning that ensures City services are provided at the best value and that the services are in alignment with the needs and wants of the community.

**Environmental and economic sustainability** – The City’s financial strategy will support continued investment in the renovation and maintenance of physical infrastructure/facilities and in policies and programs that support a clean and healthy natural environment.

**Transparency and engagement** – The City will be accountable for producing value for the community by implementing planning and report mechanisms that make it clear how the City plans to use its resources to achieve the community vision. The City is committed to engaging the public as a partner in formulating plans and delivering services.

Fiscal Policy Statement	Status	Comments
<p><b>Operating Budget Policies</b> The City will adopt a balanced budget by June 30 of each year. A balanced budget is defined as one in which total expenditures equal total revenue. An entity has a budget surplus if expenditures are less than revenues. It has a budget deficit if expenditures are greater than revenues.</p>	✓	
<p>An annual base operating budget will be developed by verifying or conservatively projecting revenues and expenditures for the current and forthcoming fiscal year.</p>	✓	
<p>Current revenues will be sufficient to support current operating expenditures and a budgeted positive operating position will be maintained.</p>	✓	
<p>The City will annually review the General Fund operating position to determine if funds are available to operate and maintain future capital facilities. If funding is not available for operations and maintenance costs, the City will delay construction of the new facilities.</p>	✓	

# Fiscal Policy

Fiscal Policy Statement	Status	Comments
<b>Revenue Policies</b>		
The City will try to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source.	✓	
The City will estimate its annual revenues by an objective, analytical process utilizing trend, judgmental, and statistical analysis as appropriate.	✓	
All City Council-established General Fund User fees will be reviewed and adjusted annually as part of the budget process by each City department and the analysis with recommended changes will be provided to the City Council. The basis for adjustment will be the cost of providing services, inflationary impacts, or other budgetary factors as appropriate. User fees will be established to recover the full cost of services provided, except when the City Council determines that a subsidy from the General Fund is in the public interest.	✓	
One-time operating, capital, and reserve revenues will be used for one-time expenditures. Exceptions must be formally adopted by Council action and may only offset operating expenditures for a limited time period of less than five fiscal years.	✓	
The City will annually identify developer fees and permit charges received from “non-recurring” services performed in the processing of new development and use those funds to meet peak workload requirements.	✓	
Allocate one-third of total Transient Occupancy Tax dollars toward the unfunded pension liability.	✓	UAL payments of \$4.3 million are budgeted in FY 2025
<b>Expenditure Policies</b>		
The purchase of new or replacement capital equipment with a value of \$5,000 or more and with a minimum useful life of two years will require budget approval.	✓	
The City will annually project its equipment replacement and maintenance needs for the next five years and will update this projection each year. A maintenance and replacement schedule will be developed and followed.	✓	

# Fiscal Policy

Fiscal Policy Statement	Status	Comments
<b>Utility Rates and Fees Policies</b>		
The City will set fees and user charges for each utility fund at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets and overhead charges.	✓	
Utility rates will be established for each of the next five years and this rate projection will be updated annually.	✓	
<b>Capital Improvement Budget Policies</b>		
The City will make all capital improvements in accordance with an adopted capital improvement program and will include an annual six- year plan for capital improvements (CIP design, development, implementation, and operating and maintenance costs.) The first year of the six-year plan must be fully funded in the adopted budget. Projects that are not fully funded must be removed or delayed until adequate funding exists for design, construction, operating and maintenance.	✓	CIP is addressed in the Capital Improvement Section of the Budget
Capital Improvement projects must project operating and maintenance costs for the five-year forecast period to ensure that future year budgets maintain a positive operating position.	✓	
The Park Acquisition & Development Fund and other special development impact funds may only be used to fund facilities included in the Master Plan for City Facilities.	✓	
<b>Short-Term Debt Policies</b>		
The City may use short-term debt to cover temporary or emergency cash flow shortages. All short-term borrowing will be subject to Council approval by ordinance or resolution.	✓	
The City may issue interfund loans to meet short-term cash flow needs. Short-term is defined as a period of one year or less. Interfund loans will be permitted only if a specific source of repayment is identified within the “borrowing” fund. Excess funds must be available and the use of these funds will not impact the “lending” fund’s current operations. The prevailing interest rate, as established by the City Treasurer, will be paid to the lending fund. Short-term interfund loans require Council approval.	✓	

# Fiscal Policy

Fiscal Policy Statement	Status	Comments
<p><b>Long-Term Debt Policies</b></p> <p>The City will confine long-term borrowing to capital improvements that cannot be funded from current revenues.</p>	✓	
<p>The City may issue long-term interfund loans to fund capital improvements. Interfund loans will be permitted only if a specific source of repayment is identified within the "borrowing" fund. Excess funds must be available and the use of these funds will not impact the "lending" fund's long-term operations. Long-term interfund loans will be fully amortized (principal and interest included in payment). The prevailing interest rate and duration of the loan will be established by the City Treasurer. Principal and interest will be paid to the lending fund. Long-term interfund loans require Council approval. Long-term interfund loans will be disclosed in the City's annual Operating Budget.</p>	✓	
<p>The City will establish and maintain a Debt Policy.</p>	✓	
<p>The City will establish a restricted reserve in the Water Operating Fund equal to one year's debt service on the State Revolving Loan. The purpose of this reserve will be to provide a debt reserve as required under the State Revolving Fund loan financing agreement.</p>	✓	State Revolving Loan Reserve = \$900,600
<p><b>Fund Balance and Reserve Policies</b></p> <p>The City will maintain emergency reserves equal to 18% of operating expenditures of the General Fund. The primary purpose of this reserve is to provide stability during a significant economic downturn, or to offset a significant one-time loss of revenue. The reserve exists in order to provide short-term funding to protect the City's essential service programs and funding requirements or to provide for unanticipated or emergency expenditures that could not be reasonably foreseen during preparation of the budget.</p>	✓	FY 2025 Emergency Reserve = \$15.0 million, or 18% of General Fund operating expenditures
<p>The City will maintain an emergency reserve equal to 12% of operating expenses for Enterprise Funds. The primary purpose of these reserves is to protect the Funds during periods of economic downturn, other unanticipated expenses, or emergency expenses that could not be reasonably foreseen during preparation of the budget.</p>	✓ -- -- ✓ ✓	FY 2024-25 Emergency Reserves: Water \$1,528,000 Sewer - \$195,000 Storm Drain - \$116,000 Solid Waste - \$35,000 Golf - \$359,000
<p>The City will establish an account to accumulate funds to be used for payment of accrued employee benefits for terminated employees. The level of this reserve will be maintained at a level at least equal to projected costs for employees who are eligible for retirement.</p>	--	

# Fiscal Policy

Fiscal Policy Statement	Status	Comments
<p>The City will establish a Capital Equipment Replacement reserve and a Facilities Maintenance Capital Asset reserve for accumulation of funds for the replacement or worn and obsolete equipment other than vehicles and for costs associated with the maintenance of all City facilities. These reserves will be maintained at a level at least equal to the projected five-year capital asset replacement and maintenance costs.</p>	<p>✓</p> <p>✓</p>	<p>FY 2024-25 Capital Equipment Reserve = \$2,005,000;</p> <p>FY 2024-25 Facilities Maintenance Reserve = \$1,720,000</p>
<p>The City will establish Water, Sewer, Storm Drain and Golf depreciation reserves for costs associated with the major maintenance and capital improvement costs included in the Enterprise Funds. The minimum reserve level shall be at a level equal to the projected three-year capital and major maintenance costs.</p>	<p>--</p> <p>--</p> <p>--</p> <p>✓</p>	<p>FY 2024-25 Depreciation Reserves:</p> <p>Water = \$7.6 million</p> <p>Sewer = \$3.6 million</p> <p>Storm Drain = \$0.9 million</p> <p>Golf = \$3.8 million</p>
<p>The City will establish a Golf Course Improvement reserve for costs associated with capital improvements budgeted in the Golf Course Fund. The reserve will be maintained at a level at least equal to the projected three year costs.</p>	<p>✓</p>	<p>FY 2024-25 Golf Course Improvement reserve = \$1.3 million</p>
<p>The City will establish a Park Asset Replacement Reserve with a target balance of \$1.2 million for replacement of park assets in the future. The reserve balance will be reviewed annually and funded through one-time revenues or undesignated General Fund balance transfers, when available.</p>	<p>--</p>	<p>FY 2024-25 Park Asset Replacement Reserve = \$0.3 million</p>
<p>The General Liability self-insurance reserve will be maintained at a level which, together with purchased insurance policies, adequately protects the City. The City will maintain a reserve of one times its annual insurance authority premium. In addition, the City will perform an annual analysis to document those claims which are not covered by the insurance pool to which the City belongs, and reserve an additional appropriate amount to pay for such uncovered claims.</p>	<p>✓</p>	<p>FY 2024-25 General Liability Reserve = \$3.2 million</p>
<p>The Workers' Compensation self-insurance reserve will be maintained at a level which, together with purchased insurance policies, adequately protects the City. The City will maintain a reserve of three times its self insurance retention for those claims covered by the insurance pool (of which the City is a member). In addition, the City will perform an annual analysis of past claims not covered by the insurance pool, and reserve an appropriate amount to pay for uncovered claims.</p>	<p>✓</p>	<p>FY 2024-25 Workers Compensation Reserve = \$2.0 million</p>
<p>The City will establish a Fleet Replacement Reserve for costs associated with the replacement of vehicles and other rolling stock (such as trailers, compressors or other equipment on wheels) as they become unserviceable, obsolete or reach a predetermined service life. The reserve will be maintained at a level at least equal to the projected five-year fleet replacement costs.</p>	<p>✓</p>	<p>FY 2024-25 Fleet Replacement Reserve = \$3.7 million</p>

# Fiscal Policy

Fiscal Policy Statement	Status	Comments
<p><b>Investment Policies</b> The City Treasurer will annually submit an investment policy to the City Council for review and adoption.</p>	✓	
<p><b>Accounting, Auditing &amp; Financial Reporting Policies</b> The City's accounting and financial reporting systems will be maintained in conformance with generally accepted accounting principles and standards of the government Accounting Standards Board.</p>	✓	
<p>An annual audit will be performed by an independent public accounting firm with the subsequent issue of an official Comprehensive Annual Financial Report, including an audit opinion.</p>	✓	
<p>A fixed asset system will be maintained to identify all City assets, their condition, historical cost, replacement value, and useful life.</p>	✓	A Fixed Asset inventory is maintained annually.
<p>Quarterly financial, capital improvement program and investment reports will be submitted to the City Council and will be made available to the public.</p>	✓	
<p>An annual revenue manual will be prepared after the close of the fiscal year. The manual will provide information on the revenue source, legal authorization, timing of receipts and historical collection over the last five year period. Fee schedules or calculations will also be provided.</p>	✓	
<p>Full and continuing disclosure will be provided in the general financial statements and bond representations.</p>	✓	
<p>A good credit rating in the financial community will be maintained.</p>	✓	Standard & Poor's = AAA
<p>Establish and maintain a formal compensation plan for all employee salary or wage ranges and maintain a formal salary schedule for every approved position title showing the current pay rate for each identified position. The salary schedule will be approved and adopted by the City Council and will be made publicly available.</p>	✓	
<p>Establish a position control system to ensure that staffing levels are maintained at the levels approved by City Council.</p>	✓	

# Fiscal Policy

Fiscal Policy Statement	Status	Comments
<p><b>Long Term Financial Policies</b></p>		
<p>Annually prepare a five year forecast that maintains the current level of services, including known changes that will occur during the forecast period. If the forecast does not depict a positive operating position in all five-years of the forecast, the City will strive to balance the operating budget for all years included in the five-year financial forecast.</p>	✓	
<p>Annually evaluate trends from a budget-to-actual perspective and from a historical year-to-year perspective to identify areas where resources have been over allocated. This would improve the accuracy of revenue and expenditure forecast by eliminating the impact of recurring historical variances.</p>	✓	
<p><b>Risk Financing Policies</b></p>		
<p>The City will maintain adequate insurance coverage, pooled coverage, or self-insurance for general liability, property, errors and omissions, subsidence, automobile liability, workers' compensation, and other identified loss exposures.</p>	✓	
<p>The City will maintain a risk financing strategy, which shall include an annual review of insurance policy limits, types of coverage, reserve requirements, and self-insurance limits, if applicable.</p>	✓	
<p><b>Pension Policies</b></p>		
<p>The required actuarial contributions shall be made to cover the current service cost and unfunded liabilities based on the actuarially determined contribution rate.</p>	✓	
<p>Annually, review the City Pension plans funding levels and identify areas where funding may be utilized to target a funding ratio of 90% or higher for each of the City's individual pension plans.</p>	--	

Legend:

- ✓ Budget complies with Fiscal Policy Standard
- Fiscal Policy Standard is not met in Budget



# Performance Measures

*Performance measures* are designed to determine accountability, improve service quality, allocate resources and evaluate departmental performance in meeting San Clemente’s Mission Statement. In this section, performance measures are presented by the City’s major departments and reflect operations of all City funds.

A summary by department of the performance measures to the Mission Statement focus is summarized in the table below. Performance measures assess workloads, efficiency and effectiveness in meeting the needs of the citizens of San Clemente.

## DEPARTMENTS

*General Government* encompasses the City Manager, City Clerk, and Economic Development. Performance measures focus on providing information to citizens, citizen interaction and general oversight to ensure ongoing efficiency and effectiveness.

*Finance and Administrative Services* is comprised of Treasury, Finance, Human Resources, Risk Management, Fleet Management and Information Technology functions. Performance measures focus on financial accountability, workforce activity, risk services and technology demands to allow City activities to function.

*Public Safety* includes Police and Fire contracted services and Marine Safety. Performance measures in this area address the timeliness and service levels related to ongoing public safety as well as public preventative and education services.

*Community Development* consists of Building, Planning, and Code Enforcement divisions. Performance measures address the implementation of the City’s vision through land development, housing, construction and code enforcement activities.

*Public Works* includes Administration, Engineering, Maintenance (City Facilities, Streets, Beaches and Parks) and their related infrastructure.

*Utilities* includes Water, Sewer, Storm Drain, Clean Ocean and Solid Waste services. Performance measures address the development, operations and maintenance of safe water supplies and sanitary disposal of waste, and improving local water quality.

*Beaches, Parks & Recreation* includes Administration and Recreation services. Golf is also included. Performance measures address the use of City parks and other recreational facilities, including special community events, and the offering of recreation activities to meet the community needs while maintaining the City’s character.

### Mission Statement Focus

Safe/Healthy Atmosphere	Responsible Growth & Preservation	Long-Term Stability	Balanced Community
✓	✓	✓	✓
		✓	
✓			
✓	✓		✓
✓	✓	✓	
✓	✓		
✓	✓		✓

*Detailed performance measures are presented this section by Department.*

# Performance Measures

## General Government

Performance Measures	2022-23 Actual	2023-24 Projected	2024-25 Budget	2025-26 Budget
<b><u>City Clerk</u></b>				
<b>Workload Outputs:</b>				
Number of Regular City Council minutes prepared within 21 days of meeting	29	20	20	20
Number of Regular City Council Agendas/Packets posted 4 days prior to meeting	29	20	20	20
Number of formal public records requests	1277	1750	1925	2100
Number of contracts released within 7 working days of receipt of completed contract and securities	121	101	110	120
Number of Council-adopted resolutions processed within 7 working days of adoption	82	182	200	215
Number of Council-adopted ordinances processed within 7 working days of adoption	19	20	20	20
<b>Effectiveness:</b>				
Percent of Regular Council Minutes produced within 21 days	100.0%	100.0%	100.0%	100.0%
Percentage of Agendas/Packets provided at least 4 days prior to the meeting	100.0%	100.0%	100.0%	100.0%
Percentage of public records requests responded to within 10 days	100.0%	100.0%	100.0%	100.0%
Percent of contracts released within 7 working days of receipt of completed contract and securities	100.0%	100.0%	100.0%	100.0%
Percent of Council adopted resolutions processed within 7 working days of adoption.	100.0%	100.0%	100.0%	100.0%
Percent of Council adopted ordinances processed within 7 working days of adoption.	100.0%	100.0%	100.0%	100.0%

# Performance Measures

## Finance & Administrative Services

Performance Measures	2022-23 Actual	2023-24 Projected	2024-25 Budget	2025-26 Budget
<b><u>Finance &amp; Administrative Services Administration</u></b>				
<b>Efficiency:</b>				
Percentage of quarterly reports completed within the end of the month after the financial close of the quarter.	100.0%	100.0%	100.0%	100.0%
Rate of return on investments	3.12%	2.91%	3.00%	3.00%
<b>Effectiveness:</b>				
Percentage of City operating funds in balance*	100.0%	95.0%	95.0%	95.0%
Percentage of adopted fiscal policies in compliance*	87.7%	90.0%	90.0%	90.0%
* Annual measurement.				
<b><u>Finance Division</u></b>				
<b>Workload Outputs:</b>				
Number of accounting transactions processed	26,991	27,000	27,100	27,300
Number of utility bills generated per year	226,227	226,170	226,300	226,350
Number of business licenses issued	5,759	5,634	5,775	5,800
<b>Efficiency:</b>				
Average cost to process accounting transactions	\$46.64	\$46.00	\$46.50	\$46.50
Average cost to generate a utility bill	\$3.42	\$3.90	\$3.75	\$3.75
Average cost to generate a business license	\$32.13	\$32.50	\$33.00	\$33.00
<b>Effectiveness:</b>				
Percentage accuracy of financial transactions within established accuracy rates	100.0%	100.0%	100.0%	100.0%
Percentage of receivables written off	0.08%	0.15%	0.15%	0.15%
Percentage of receivables over 60 days old	42.5%	40.0%	42.0%	42.0%

# Performance Measures

## Finance & Administrative Services

Performance Measures	2022-23 Actual	2023-24 Projected	2024-25 Budget	2025-26 Budget
<b><u>Human Resources</u></b>				
<b>Workload Outputs:</b>				
Number of recruitments	38	32	30	30
Number of employees hired	37	25	30	30
Number of open Workers' Compensation claims	19	15	17	17
Number of personnel Action Forms processed	638	650	650	650
<b>Efficiency:</b>				
Percentage of recruitments opened within 2 workdays of being approved	100.0%	100.0%	100.0%	100.0%
Percentage of employees scheduled for pre-employment orientation within 2 work days of receipt of PA by Human Resources office	100.0%	100.0%	100.0%	100.0%
<b>Effectiveness:</b>				
Percentage of employees on Workers' Compensation whose initial paperwork is processed within 1 work day	100.0%	100.0%	100.0%	100.0%
<b><u>Information Technology</u></b>				
<b>Workload Outputs:</b>				
Number of workstation computers administered	313	315	317	318
Number of IT Help Desk service requests closed	2,587	2,800	2,800	2,800
Number of server computers administered (virtual (52), physical (16), and other (11))	77	79	80	82
<b>Efficiency:</b>				
Percentage of requests for computer services initial response provided within 1 business hour	96.9%	98.5%	99.5%	99.5%
Percent of requests for computer services resolved within SLA Estimated Resolution Timeframe	97.7%	98.5%	99.0%	99.0%

# Performance Measures

## Finance & Administrative Services

Performance Measures	2022-23 Actual	2023-24 Projected	2024-25 Budget	2025-26 Budget
<b><u>Contract Fleet Maintenance</u></b>				
<b>Workload Outputs:</b>				
Total number of vehicles maintained	160	160	161	161
Number of work orders completed	745	590	667	628
Number of preventative maintenance services completed	267	270	269	270
Number of repeat work orders needed	0	0	0	0
<b>Effectiveness:</b>				
Percentage of fleet available per month	99.4%	99.0%	99.2%	99.1%
Percentage of reworks relative to total work orders	0.0%	0.0%	0.0%	0.0%
Percentage of preventative maintenance services completed within 1 day	100.0%	100.0%	100.0%	100.0%

# Performance Measures

## Public Safety

Performance Measures	2022-23 Actual	2023-24 Projected	2024-25 Budget	2025-26 Budget
<b><u>Contract Police Services</u></b>				
<b>Workload Outputs:</b>				
Number of total calls for service	25,964	24,986	25,475	25,730
Number of emergency calls received (Priority 1)	404	346	375	360
Number of traffic collision reports	354	368	361	364
Number of Group A crimes committed per 1,000 population - annual	34.31	33.87	34.09	34.10
<b>Efficiency:</b>				
Average response time from dispatch to on-scene emergency calls	4:51	4:50	4:52	4:51
# of use of force	54	55	56	53
# of arrests	1,147	1,322	1,234	1,278
# of parking violations	6,353	7,799	7,081	7,440
# of moving violations	2,937	3,301	3,119	3,210
# of Group A Crimes	2,273	2,244	2,258	2,251
# of Group B Crimes	7,791	7,801	7,796	7,799
<b>Effectiveness:</b>				
Percentage of emergency calls responded to in 5 minutes or less	83.5%	82.1%	80.9%	80.7%
Percentage change in Group A crimes from prior year to current year*	2.7%	-1.3%	0.7%	-0.3%
* In June 2021 statistical data changed from Uniform Crime Reporting (UCR) to the National Incident-Based Reporting System (NIBRS). UCR reports the most serious offense committed in a single incident while NIBRS reports all offenses that occur within a single incident. The reporting differences explain increases in Group A crimes.				
<b><u>Contract Fire Services</u></b>				
<b>Workload Outputs:</b>				
Number of emergency calls	5,820	5,890	5,913	5,975
Number of new construction fire inspections performed	403	404	416	421
Number of fire inspections performed	1,039	1,034	1,037	1,057
Number of fire plan checks completed	344	355	394	395
Number of technical on-site inspections completed*	N/A	449	462	476
<b>Efficiency:</b>				
Average response time for emergency calls	7:06	7:10	7:05	7:04
<b>Effectiveness:</b>				
Percentage of calls with response time within 8 minutes 30 seconds**	64.0%	77.8%	78.0%	78.0%
Percentage of all plan checks completed within adopted turn around time goals based on plan types	97.5%	96.8%	97.3%	97.4%
Percentage of 5 day turn around plan checks completed within goal	98.0%	99.0%	98.5%	98.6%
Percentage of 10 day turn around plan checks completed within goal	97.8%	94.8%	97.4%	97.5%
*In FY 2023-24, this stat took place of % of technical on-site inspections completed within 72 hours that had previously been under the Effectiveness section.				
**In FY 2023-24 performance metrics for response times changed from 7 minutes to 8 minutes and 30 seconds.				

# Performance Measures

## Public Safety

Performance Measures	2022-23 Actual	2023-24 Projected	2024-25 Budget	2025-26 Budget
<b><u>Marine Safety</u></b>				
<b>Workload Outputs:</b>				
Number of beach visitors (estimate)	2,380,100	2,494,289	2,466,825	2,483,084
Number of swimmer rescues	1,489	1,536	1,764	1,775
Number of preventative actions via public education/warnings	22,030	25,493	28,293	28,597
Number of people reached through public education programs	32,087	38,029	40,757	40,255
Number of drownings with lifeguards on duty	0	0	0	0
<b>Efficiency:</b>				
Visitors per lifeguard (8 hour shift)	714	704	767	774
<b>Effectiveness:</b>				
Percent of City elementary schools reached through public education*	87.0%	95.0%	90.0%	90.0%
* Annual measurement				

# Performance Measures

## Community Development

Performance Measures	2022-23 Actual	2023-24 Projected	2024-25 Budget	2025-26 Budget
<b><u>Building</u></b>				
<b>Workload Outputs:</b>				
Number of building permits issued	3,201	2,491	2,500	2,500
Number of Plan Reviews performed	3,609	2,514	2,450	2,450
Number of building inspections completed	11,516	10,972	10,000	10,000
<b>Efficiency:</b>				
Number of Plan Reviews performed per Plan Check staff	1,203	1,200	975	975
Number of inspections conducted per inspector	4,249	4,388	4,300	4,300
<b>Effectiveness:</b>				
Percentage of new projects first review completed within 15 work days	92.6%	99.0%	99.0%	99.0%
Percentage plan review rechecks reviewed within 10 work days	88.6%	98.0%	98.0%	98.0%
<b><u>Planning</u></b>				
<b>Workload Outputs:</b>				
Number of discretionary applications	138	124	138	120
Number of new administrative applications	255	250	255	240
Number of zoning plan check reviews	2,035	2,100	2,035	2,100
Number of planning agenda items (CC, PC, ZA, DRSC, PC SS)	88	110	88	100
Number of Special Projects (GP IM's/ZO updates, etc.) initiated	4	4	4	4
Number of people assisted at counter/ over phone	3,761	2,750	3,761	3,500
Number of outreach meetings attended (Business Liaison, Housing/Social Services, etc.)	40	92	71	70
Number of Historic Preservation-related applications	33	25	33	30
Number of Quality Assurance staff hours	66	20	66	50
<b>Efficiency:</b>				
Number of people assisted at counter/phone/FTE /Qtr	126.8	112.0	112.0	115.0
Number of Plan checks completed/FTE/Quarter	69	86	71	75

# Performance Measures

## Community Development

Performance Measures	2022-23 Actual	2023-24 Projected	2024-25 Budget	2025-26 Budget
<b><u>Planning (continued)</u></b>				
<b>Effectiveness:</b>				
Percentage of HPPA properties maintained in compliance	80.0%	80.0%	80.0%	85.0%
Percentage of plan reviews completed within deadline	82.5%	77.9%	82.0%	85.0%
Percent of discretionary applications completed within deadline	100.0%	100.0%	100.0%	100.0%
Percent of calls returned within one business day	79.1%	85.4%	79.0%	85.0%
Percent of counter served within 10 minutes	63.5%	67.3%	62.0%	80.0%
Percent of counter served over 10 minutes	36.5%	32.7%	37.0%	10.0%
<b><u>Code Compliance</u></b>				
<b>Workload Outputs:</b>				
Number of new cases	1,144	1,400	1,568	1,646
Number of complaints processed	1,931	2,488	2,562	2,690
Number of cases closed	1,020	1,100	1,180	1,239
Number of case actions	5,155	6,732	7,068	7,422
Number of site visits conducted	1,282	2,196	2,305	2,421
Number of hours for certification/training	210	16	231	244
Number of outreach hours provided	81	0	0	0
Number of hours assisting customers at public counter	27	24	27	29
Number of non-parking violations addressed	3036	20,232	21,243	22,305
Number of parking violations addressed	142	1,570	1,491	1,566
Number of Park & Beach patrols/visits	29,847	28,152	32,831	36,114
Number of hours for certification/training	112	120	142	160
Number of hours assisting reservation/rental customers at Parks/Beaches	244	716	751	789
Number of Maintenance issues reported/addressed	149	92	163	180
Number of hours assisting at special events/escorts	12	49	18	24
Number of permit/business license inspections	4	12	18	26
Number of complaints responded to	514	664	796	956
<b>Efficiency:</b>				
Number of new cases per officer	136	244	470	517
Number of cases closed per officer	121	367	422	485
Number of site visits per day per officer	1.3	2.0	2.2	2.4
Number of actions per officer	154	2,244	2,356	2,474
Number of cases (caseload) per officer	39	51	53	56
Number of total violations addressed/week/FTE Ranger	15.2	96	110	126
Number of Park & Beach patrols/week/FTE Ranger	140.3	139	168	201
Average number of hours assisting reservation & rental customers/rental	0.5	4.0	4.4	4.8

# Performance Measures

## Community Development

Performance Measures	2022-23 Actual	2023-24 Projected	2024-25 Budget	2025-26 Budget
<b><u>Code Compliance (continued)</u></b>				
<b>Effectiveness:</b>				
Percentage of cases acknowledged within 2 days	45.0%	60.0%	66.0%	72.6%
Percentage of cases resolved within 10 days	42.7%	44.7%	46.9%	49.2%
Percentage of cases resolved within 30 days	47.8%	58.7%	61.6%	64.6%
Percentage of cases over 60 days old	56.8%	70.0%	53.9%	51.2%
<b><u>Economic Development/Housing Administration</u></b>				
<b>Workload Outputs:</b>				
Number of Home Rehab loans provided to property owners	6	3	5	5
Number of businesses receiving commercial facade grants	1	3	3	3
Number of non-profits receiving Social Program grants	5	4	5	5
<b>Effectiveness:</b>				
Percentage of Home Rehab loans expended	100.0%	100.0%	100.0%	100.0%
Percentage of business commercial facade grants expended	25.0%	25.0%	100.0%	100.0%
Percentage of Social Service Program Grants expended	100.0%	100.0%	100.0%	100.0%

# Performance Measures

## Public Works

Performance Measures	2022-23 Actual	2023-24 Projected	2024-25 Budget	2025-26 Budget
<b><u>Engineering</u></b>				
<b>Workload Outputs:</b>				
Number of permits issued	481	450	450	450
Number of inspections	4,218	3,000	3,500	3,500
Number of projects submitted for 1st plan check	45	50	50	50
Number of projects submitted for additional plan checks	80	90	90	90
Number of research projects conducted	315	330	330	330
Number of miles of streets rehabilitated	15.00	17.00	9.00	17.00
Number of citizen traffic complaints received	190	220	220	220
<b>Efficiency:</b>				
Time spent per first plan review (average hours)	5.75	6.00	6.00	6.00
Time spent per additional plan review (average hours)	4.67	5.00	5.00	5.00
Time spent per research project	0.33	0.40	0.40	0.40
Percent of response to citizen complaints within 45 days	80.6%	85.0%	85.0%	85.0%
<b>Effectiveness:</b>				
Percent of project reviews completed in 15 days (1st plan check)	91.1%	90.0%	85.0%	85.0%
Percent of project reviews completed in 10 days (add'l plan check)	84.2%	85.0%	85.0%	85.0%
Percent of research projects completed in 10 days	100.0%	95.0%	95.0%	95.0%
Percent of projected street miles rehabilitated	63.0%	100.0%	100.0%	100.0%
Percent of traffic complaints resolved	80.6%	85.0%	85.0%	85.0%

# Performance Measures

## Public Works

Performance Measures	2022-23 Actual	2023-24 Projected	2024-25 Budget	2025-26 Budget
<b><u>Maintenance</u></b>				
<b>Workload Outputs:</b>				
Number of potholes repaired	7	20	12	12
Number of signs repaired or replaced	415	1,000	800	800
Number of work orders received/completed by Facilities Maintenance Section	270	1,000	700	700
Number of street light/traffic signal repairs	728	750	700	700
Number of USA responses (Underground Service Alerts)	80	200	200	200
Trim 2,500 trees annually to ensure a 8 year cycle	1,970	1,700	2,000	2,000
Number of graffiti cases	1,108	750	750	750
<b>Efficiency:</b>				
Average sq. ft. of pothole repairs provided per day of service	171.5	220.0	200.0	200.0
Average # of signs maintained per hour of service provided	0.3	0.6	0.6	0.6
Average # of facilities maintenance work orders completed per day of service	1.2	4.0	4.0	4.0
Average # of USA completed per day of service	0.4	1.0	1.0	1.0
Average number of streetlight/traffic signal repairs per day	3.2	4.0	3.0	3.0
Cost of graffiti removal per case	\$97	\$130	\$130	\$130
<b>Effectiveness:</b>				
Percentage of pothole service requests repaired within 3 working days	100.0%	65.0%	65.0%	65.0%
Percentage of trees trimmed to maintain an average 8-year trimming cycle	54.7%	50.0%	75.0%	75.0%
Percentage of signage repair requests responded to and completed within 3 working days	96.7%	90.0%	90.0%	90.0%
Percentage of facilities maintenance work orders responded to in 3 working days	97.2%	93.0%	93.0%	93.0%
Percentage of street light / traffic signal service requests completed within 3 working days	96.9%	93.0%	93.0%	93.0%
Percentage of USA service requests completed within 3 working days	100.0%	100.0%	100.0%	100.0%
Percent of graffiti cases closed within 6 hours	60.0%	72.0%	70.0%	70.0%

# Performance Measures

## Utilities

Performance Measures	2022-23 Actual	2023-24 Projected	2024-25 Budget	2025-26 Budget
<b><u>Water/Sewer/Storm Drain</u></b>				
<b>Workload Outputs:</b>				
Acre Feet of Potable water delivered	6,121	6,660	6,850	6,800
Customer Service requests completed	2,780	2,500	2,300	2,300
Millions of gallons of Wastewater processed	3.57	3.60	3.60	3.60
Acre feet of Recycled water delivered	911	1,060	1,500	1,600
# of miles of leak detection on potable water pipeline	80	83	85	85
# of Fire Hydrants serviced per year	290	230	225	225
# of potable/recycled water valves exercised per year	1,580	1,033	1,500	1,500
# of miles of Sewer lines cleaned	30	50	75	75
# of Storm Drain catch basins inspected	410	350	1,400	1,400
# of Storm Drain catch basins cleaned	42	75	150	150
# of miles of Sewer lines inspected by video	54.0	40.0	35.0	50.0
# of miles of Storm Drain lines inspected by video	14.0	10.0	8.0	8.0
<b>Efficiency:</b>				
Water loss audit validity score (annual)	67.0	70.0	72.0	72.0
Preventive maintenance procedures completed per asset	10,136	13,500	13,500	13,500
Percentage of Sewer collection system cleaned annually	20.4%	50.0%	50.0%	50.0%
Percentage of catch basins inspected annually	19.3%	50.0%	50.0%	50.0%
Percentage of catch basins cleaned annually	2.2%	10.0%	10.0%	10.0%
<b>Effectiveness:</b>				
Water Distribution system integrity - number of water service leaks & main breaks per 100 miles of pipe	16.5	25.0	25.0	25.0

# Performance Measures

## Utilities

Performance Measures	2022-23 Actual	2023-24 Projected	2024-25 Budget	2025-26 Budget
<b>Clean Ocean</b>				
<b>Workload Outputs:</b>				
Number of facilities inspected for storm water compliance	253	300	260	260
Number of water quality enforcement actions issued	117	140	140	140
Number of local outreach impressions per year	1,891,118	2,000,000	1,900,000	1,900,000
<b>Efficiency:</b>				
Number of facility inspections per FTE	253	300	260	260
Number of water quality enforcement actions issued	117	140	140	140
Number of public outreach "impressions" per capita	29	30	30	30
<i>** "impressions" refers to the estimated number views of educational materials</i>				
<b>Solid Waste</b>				
<b>Workload Outputs:</b>				
Number of households participating in the Household Hazardous Waste (HHW) Program	655	1,400	1,300	1,300
Number of Waste Management Plans approved	859	700	700	700
Number of Public Outreach impressions	1,567,440	1,500,000	1,567,440	1,567,440
Number of trash barrel placement violations	245	300	300	300
Tons of Solid Waste diverted from landfill	33,203	25,000	30,000	30,000
<b>Efficiency:</b>				
Total % of participation for households HHW pick-ups (19,000 households)	3.45%	2.8%	3.5%	3.5%
Total number of Waste Management Plans approved per quarter within 24 hours	859	700	800	800
Total number of trash barrel placement violations resolved within 7 days	245	600	300	300
<b>Effectiveness:</b>				
Cost of Public Outreach impressions	\$0.40	\$0.40	\$0.41	\$0.41
Solid Waste program cost per ton diverted	\$3.19	\$3.30	\$3.18	\$3.18
<i>* Solid Waste performance measures are based on waste diversion controlled by CR&amp;R</i>				

# Performance Measures

## Beaches, Parks & Recreation

Performance Measures	2022-23 Actual	2023-24 Projected	2024-25 Budget	2025-26 Budget
<b><u>Recreation</u></b>				
<b>Workload Outputs:</b>				
Number of recreation registrations	26,086	27,000	27,100	27,150
Number of attendees at aquatics centers	42,486	42,000	42,000	42,100
Number of classes offered	2,802	3,152	3,152	3,152
Number of facility bookings	4,212	3,500	3,550	3,570
Number of beach, ballfield, and park bookings	12,663	11,000	11,400	11,450
Number of partnered community events	42	26	26	27
Number of attendees at special events	160,270	75,000	76,000	76,500
<b>Efficiency:</b>				
Percent of registrations taken on-line	76.2%	78.0%	79.0%	79.0%
Percentage of total expenditures recovered by revenues	64.7%	62.0%	62.0%	63.0%
<b>Effectiveness:</b>				
Average number of facility bookings per day	11.6	8.5	8.5	8.5
Average number of beach, ballfield, and park bookings per day	34.8	34.0	34.0	36.0
Average attendance per class	11.1	10.0	11.0	11.0

# Performance Measures

## Beaches, Parks & Recreation

Performance Measures	2022-23 Actual	2023-24 Projected	2024-25 Budget	2025-26 Budget
<b><u>Golf Operating</u></b>				
<b>Workload Outputs:</b>				
Number of golf rounds played - projected	94,585	88,000	88,000	88,000
Number of golf course acres maintained	133	133	133	133
Total revenue generated by the Golf Course	\$2,553,016	\$2,500,000	\$2,500,000	\$2,500,000
<b>Efficiency:</b>				
Course utilization (rounds played/available tee times*)	79.3%	85.0%	85.7%	85.7%
Cost per round	\$29.60	\$35.50	\$35.50	\$35.50
Percentage cost of recovery	130.0%	99.0%	99.0%	99.0%
<b>Effectiveness:</b>				
Average green speed (Stimpmeter)	10'2"	10'	10'10"	10'10"
Maintenance quality of golf course retained at a level B May through October	100.0%	100.0%	100.0%	100.0%
Maintenance quality of golf course retained at a level C November through April	100.0%	100.0%	100.0%	100.0%

---

# Staffing

---

The City enters FY 2025 with a San Clemente City Employees Association (SCCEA) agreement expiring on June 30, 2024. Management is currently in negotiations with the Association's representatives for a successor agreement. The existing Memorandum of Understanding (MOU) is located on the City website and a summary of pension information, including rates and funding, is in this Budget section.

As part of the expiring multi-year agreement, a Class and Compensation Study was to be initiated during FY 2023 with the study recommendations to be implemented at the City Councils' discretion. The consultant's study of benefited City positions kicked off in late January 2023 and was completed over the course of the calendar year. The study resulted in a variety of recommended changes that included expansion of certain job classification series, salary range adjustments, and position reclassifications. The study recommendations were approved by the City Council in December 2023 and implemented in January 2024. The changes adjusted salaries to the median of the comparable labor market to ensure the City's pay structure is competitive.

## **Staffing Changes:**

With the recent implementation of the Class and Compensation Study, the only staffing changes incorporated into this Budget address Council priorities and organization critical needs. City staffing levels continue to improve since pandemic lows, with multiple hires during the 2023 calendar year. Staffing reassessments continue as vacancies arise and Human Resources is still prioritizing resources toward filling staff vacancies to meet service delivery needs to the citizens.

While staffing is considered with the budgetary process, Council may approve changes throughout the year, such as with classification changes in the City Manager's office to address operational needs. Additionally, flexible job positions are modified throughout the year.

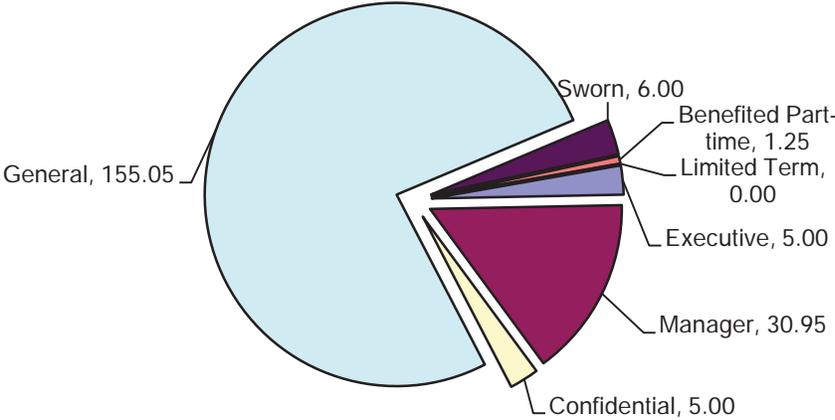
Staffing changes incorporated are minimal based on the completion and implementation of the Class and Compensation study. Council prioritized the addition of an Emergency Services Officer position to focus on emergency services activities and to maintain the City's response plan for major public emergencies. Additionally, enforcement at parks continues to be addressed with the addition of two Park Ranger positions; one position added in each of the next two fiscal years.

Other minor staffing changes are incorporated, but these are routine in nature. Any further staffing changes to meet departmental operational needs or Council priority will be accomplished by City Council modifications during the year, as required. Staffing modifications that can be accomplished through the City Council approved Personnel Rules may not be brought to City Council but communicated by the City Manager.

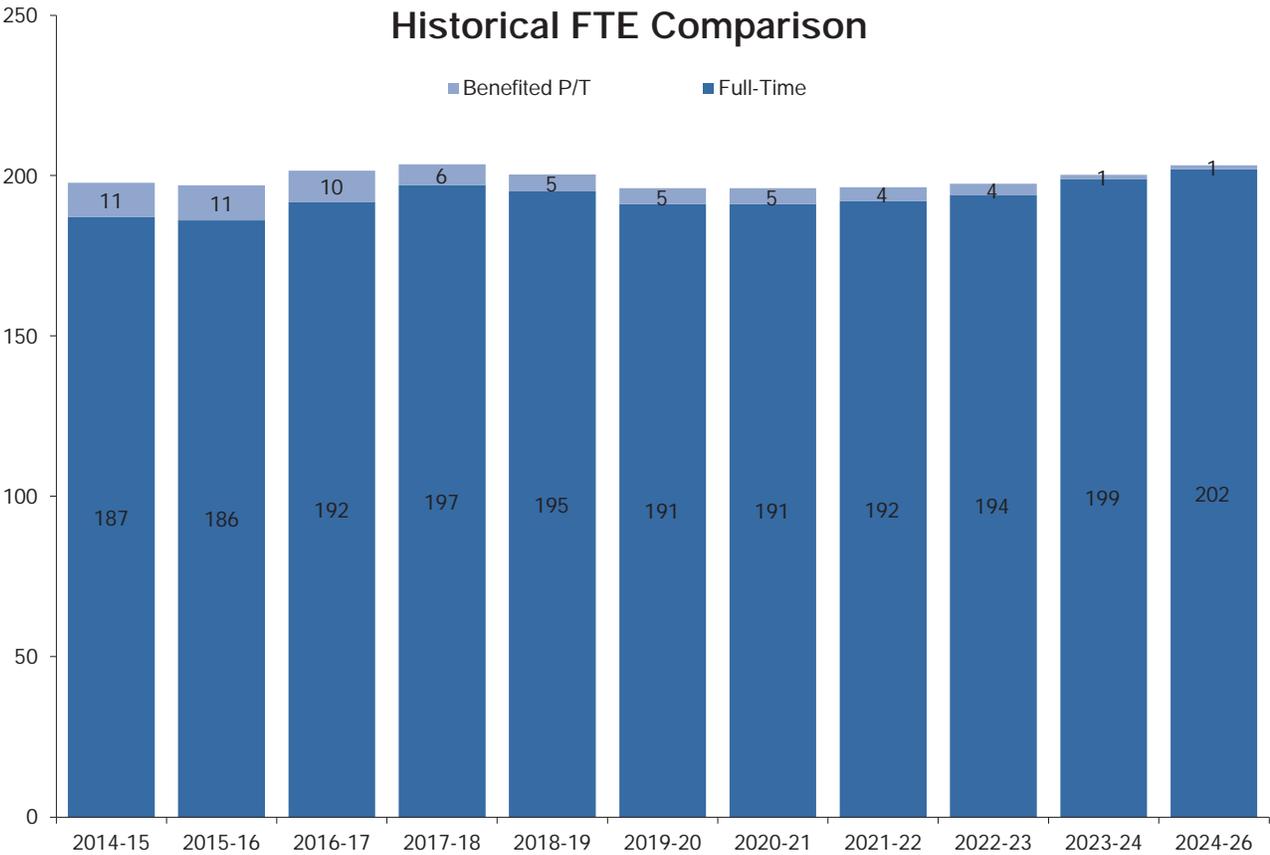


# Staffing

**Workforce by Category**



**Historical FTE Comparison**

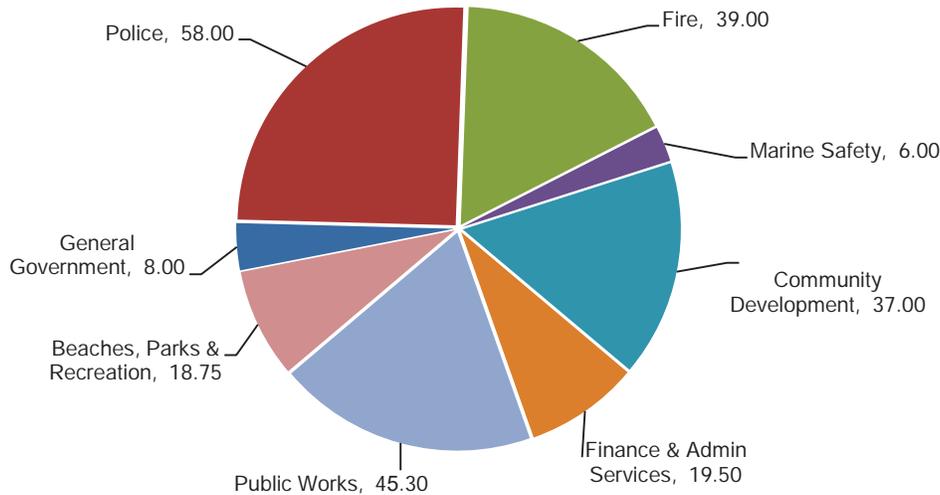


---

# Staffing

---

## General Fund - Workforce by Department



### *General Fund Workforce Summary:*

**Police** is the largest Department in the General Fund with 54 FTE positions and is staffed by OCSD. Information on these positions are on the Contract Staffing Chart. In addition to these 58 positions that serve the City of San Clemente directly, regional positions which total 16.9 FTE and are funded, which include traffic, auto theft, detectives, court, and other assistance.

**Public Works** is the second largest Department, with 44.30 FTE positions. The Staff breakout is listed in the Staffing Chart and include Administration, Engineering, and Maintenance. Staff maintains capital assets and all facilities (including other funds) and staff costs are partially recovered from capital project activity and General Fund Overhead charges.

**Fire** is part of the General Fund with 39 FTE positions and is staffed by OCFA. Information on these positions are listed on the Contract Staffing Chart. Ambulance staff is not listed, these services are provided by CARE ambulance.

**Community Development** has 37 FTE positions. The Staff breakout is listed in the Staffing Chart and these activities include Administration, Building, Planning, and Code Compliance operations. This excludes 2 FTE funded by other funds.

**Finance and Administrative Services** has 19.50 FTE positions. The Staff breakout is listed in the Staffing Chart and these activities include FAS Admin, Financial Services, Business Services, and Human Resources operations. These divisions provide services to all funds a portion of staff costs are recovered through General Fund Overhead charges.

**Beaches, Parks and Recreation** has 18.75 FTE positions. The Staff breakout is listed in the Staffing Chart and includes Recreation Administration and Recreation operations.

**Marine Safety** has 6 FTE positions, with one limited-term. The Staff breakout is listed in the Staffing Chart and these activities include the Marine Safety operations.

**General Government** has 8 FTE positions. The Staff breakout is listed in the Staffing Chart and these activities include the City Manager and City Clerk operations. Since these divisions provide services to all funds, a portion of staff costs are partially recovered through General Fund Overhead charges.

# Staffing Chart

	Status	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25 & FY 2025-26
<b>City Manager</b>					
City Manager	E	1.00	1.00	1.00	1.00
Executive Assistant	C	1.00	1.00	0.00	0.00
Executive Analyst	C	0.00	0.00	1.00	1.00
Economic Development Officer	M	0.50	0.50	0.00	0.00
Assistant to the City Manager	M	1.00	1.00	0.00	0.00
Principal Management Analyst	M	0.00	0.00	1.00	0.00
Coastal Administrator	M	0.00	0.00	1.00	1.00
Public Information Coordinator	C	0.00	0.00	0.00	1.00
Total Full Time		3.50	3.50	4.00	4.00
<b>Total City Manager</b>		<b>3.50</b>	<b>3.50</b>	<b>4.00</b>	<b>4.00</b>
<b>Finance &amp; Admin. Services</b>					
Assistant City Manager/FAS Director	E	1.00	1.00	0.00	0.00
Chief Administrative Officer/ACM	E	0.00	0.00	1.00	0.00
Administrative Services Director	E	0.00	0.00	0.00	1.00
Senior Administrative Assistant	C	1.00	1.00	0.00	0.00
Office Specialist	G	0.00	0.00	1.00	1.00
Total Full Time		2.00	2.00	2.00	2.00
<b>Total Finance &amp; Admin. Services</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>City Clerk</b>					
Legislative Administrator	M	1.00	1.00	1.00	1.00
Deputy City Clerk	G	1.00	1.00	1.00	1.00
Records Management Coordinator	G	1.00	1.00	1.00	1.00
Office Specialist	G	1.00	1.00	1.00	1.00
Total Full Time		4.00	4.00	4.00	4.00
<b>Total City Clerk</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Financial Services</b>					
Finance Manager	M	0.00	0.00	1.00	1.00
Financial Services Officer	M	1.00	1.00	0.00	0.00
Accounting Supervisor	M	0.00	0.00	1.00	1.00
Accountant	G	1.00	1.00	1.00	1.00
Senior Accountant	G	1.00	1.00	0.00	0.00
Payroll Coordinator	C	1.00	1.00	0.00	0.00
Senior Accounting Specialist	G	1.00	2.00	3.00	3.00
Management Analyst	G	1.00	1.00	1.00	1.00
Accounting Specialist	G	1.00	1.00	1.00	1.00
Total Full Time		7.00	8.00	8.00	8.00
<b>Total Financial Services</b>		<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>
<b>Business Services</b>					
Accounting Specialist	G	0.50	0.00	0.00	0.00
Business License Specialist	G	1.00	1.00	1.00	1.00
Revenue Supervisor	G	1.00	1.00	1.00	1.00
Senior Utility Billing Specialist	G	0.00	0.00	0.00	1.00
Utility Billing Specialist	G	4.11	4.00	4.00	3.00
Total Full Time		6.61	6.00	6.00	6.00
<b>Total Business Services</b>		<b>6.61</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

# Staffing Chart

	Status	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25 & FY 2025-26
<b>Central Services</b>					
Accounting Specialist	G	0.50	0.00	0.00	0.00
Total Full Time		0.50	0.00	0.00	0.00
<b>Total Central Services</b>		<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>General Liability</b>					
Human Resources Analyst (Risk)	C	0.00	0.00	1.00	1.00
Risk Management/Human Resources Officer	M	1.00	1.00	0.00	0.00
Total Full Time		1.00	1.00	1.00	1.00
<b>Total General Liability</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Information Technology</b>					
Information Technology Manager	M	1.00	1.00	1.00	1.00
Senior Information Technology Analyst	G	0.00	0.00	2.00	2.00
Information Technology Analyst	G	3.00	3.00	1.00	1.00
GIS Coordinator	G	1.00	1.00	1.00	1.00
Systems Applications Analyst	G	1.00	1.00	1.00	1.00
Total Full Time		6.00	6.00	6.00	6.00
<b>Total Information Technology</b>		<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>Human Resources</b>					
Human Resources Manager	M	1.00	1.00	1.00	1.00
Human Resources Analyst	C	1.00	1.00	1.00	2.00
Human Resources Specialist	C	1.00	1.00	1.00	0.00
Human Resources Specialist	PT	0.00	0.00	0.00	0.50
Office Specialist	PT	0.50	0.50	0.50	0.00
Total Full Time		3.00	3.00	3.00	3.00
Total Part Time		0.50	0.50	0.50	0.50
<b>Total Human Resources</b>		<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>
<b>Engineering</b>					
Assistant City Engineer	M	0.00	0.00	1.00	1.00
Associate Civil Engineer	M	2.00	2.00	2.00	2.00
Assistant Engineer	G	5.00	5.00	5.00	5.00
Sr. Construction Inspector	G	1.00	1.00	1.00	1.00
Sr. Engineering Technician	G	2.00	2.00	2.00	2.00
Principal Civil Engineer	M	0.00	0.00	1.00	1.00
Senior Civil Engineer	M	4.00	4.00	3.00	4.00
Construction Inspector	G	1.00	1.00	1.00	1.00
Total Full Time		15.00	15.00	16.00	17.00
<b>Total Engineering</b>		<b>15.00</b>	<b>15.00</b>	<b>16.00</b>	<b>17.00</b>
<b>Maintenance Services</b>					
Maintenance Manager	M	1.00	1.00	1.00	1.00
Maintenance Operations Supervisor	M	2.00	2.00	2.00	2.00
Facilities Maintenance Coordinator	G	1.00	1.00	1.00	1.00
Sr. Facilities Maintenance Specialist	G	1.00	1.00	1.00	1.00
Facilities Maintenance Specialist	G	4.00	4.00	3.00	3.00
Facilities Maintenance Technician	G	0.00	0.00	1.00	1.00
Maintenance Leadworker	G	1.00	1.00	1.00	1.00
Electrical Coordinator	G	1.00	1.00	1.00	1.00
Electrician	G	3.00	3.00	3.00	3.00

# Staffing Chart

	Status	FY 2024-25 &			
		FY 2021-22	FY 2022-23	FY 2023-24	FY 2025-26
CMMS Coordinator	G	0.30	0.30	0.30	0.30
Parking Meter Technician	G	1.00	0.00	0.00	0.00
Maintenance Worker	G	3.00	4.00	4.00	4.00
Administrative Assistant	G	1.00	1.00	1.00	1.00
Contract Maintenance Coordinator	G	1.00	1.00	1.00	2.00
Maintenance Contract Inspector	G	1.00	1.00	1.00	1.00
Maintenance Inspection Coordinator	G	1.00	1.00	1.00	0.00
Office Specialist	G	1.00	1.00	1.00	1.00
Total Full Time		23.30	23.30	23.30	23.30
<b>Total Maintenance Services</b>		<b>23.30</b>	<b>23.30</b>	<b>23.30</b>	<b>23.30</b>
<b>Public Works Administration</b>					
Public Works Director/City Engineer	E	1.00	1.00	0.50	0.50
Deputy Public Works Director	M	1.00	1.00	0.50	0.50
Emergency Services Officer	M	0.00	0.00	0.00	1.00
Management Analyst	G	1.00	1.00	1.00	1.00
Administrative Assistant	G	1.00	1.00	1.00	1.00
Office Specialist	G	2.00	2.00	2.00	1.00
Total Full Time		6.00	6.00	5.00	5.00
<b>Total Public Works Administration</b>		<b>6.00</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Building</b>					
Building Official	M	1.00	1.00	1.00	1.00
Senior Building Inspector	G	1.00	1.00	1.00	1.00
Plans Examiner	G	2.00	2.00	2.00	2.00
Senior Plans Examiner	M	0.00	0.00	1.00	1.00
Sr. Plan Check Engineer	M	1.00	1.00	0.00	0.00
Building Inspector	G	2.00	2.00	2.00	2.00
Senior Permit Technician	G	1.00	1.00	1.00	1.00
Permit Technician	G	1.00	1.00	2.00	2.00
Administrative Assistant	G	1.00	1.00	1.00	1.00
Permit Technician	PT	0.75	0.75	0.00	0.00
Total Full Time		10.00	10.00	11.00	11.00
Total Part Time		0.75	0.75	0.00	0.00
<b>Total Building</b>		<b>10.75</b>	<b>10.75</b>	<b>11.00</b>	<b>11.00</b>
<b>Code Compliance</b>					
Code Compliance Manager	M	1.00	1.00	1.00	1.00
Senior Code Compliance Officer	G	1.00	1.00	1.00	1.00
Community Outreach Worker	G	1.00	2.00	2.00	2.00
Code Compliance Officer	G	2.00	2.00	2.00	2.00
Code Compliance Technician	G	2.00	2.00	2.00	2.00
Lead Park Ranger	G	1.00	1.00	1.00	1.00
Senior Park Ranger	G	0.00	0.00	2.00	4.00
Office Specialist	G	1.00	1.00	1.00	1.00
Total Full Time		9.00	10.00	12.00	14.00
<b>Total Code Compliance</b>		<b>9.00</b>	<b>10.00</b>	<b>12.00</b>	<b>14.00</b>
<b>Planning</b>					
Deputy Community Development Director	M	1.00	1.00	0.00	0.00
Principal Planner	M	0.00	0.00	0.00	1.00

# Staffing Chart

	Status	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25 & FY 2025-26
City Planner	M	0.00	0.00	1.00	1.00
Senior Planner	M	2.00	2.00	2.00	1.00
Associate Planner	G	4.00	4.00	3.00	4.00
Lead Project Planner	G	0.00	0.00	1.00	1.00
Planning Technician	G	0.00	0.00	1.00	1.00
Community Development Technician	G	1.00	1.00	0.00	0.00
Economic Development Officer	M	0.50	0.50	1.00	0.00
Administrative Assistant	G	1.00	1.00	1.00	0.00
Office Specialist	G	1.00	1.00	1.00	1.00
Total Full Time		10.50	10.50	11.00	10.00
<b>Total Planning</b>		<b>10.50</b>	<b>10.50</b>	<b>11.00</b>	<b>10.00</b>
<b>Community Development Admin.</b>					
Community Development Director	E	1.00	1.00	1.00	1.00
Management Analyst	G	1.00	1.00	1.00	1.00
Community Development Coordinator	G	0.00	0.00	0.00	1.00
Senior Customer Service Specialist	G	0.00	0.00	1.00	1.00
Customer Service Specialist	G	1.00	1.00	0.00	0.00
Total Full Time		3.00	3.00	3.00	4.00
<b>Total CD Administration</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>
<b>Beaches, Parks &amp; Recreation Administration</b>					
Beaches, Parks & Recreation Director	E	1.00	1.00	1.00	1.00
Management Analyst	G	1.00	1.00	0.00	0.00
Senior Administrative Assistant	G	1.00	1.00	1.00	0.00
Administrative Assistant	G	0.00	0.00	0.00	1.00
Total Full Time		3.00	3.00	2.00	2.00
<b>Total Beaches, Parks &amp; Recreation Administration</b>		<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Recreation</b>					
Aquatics Supervisor	G	1.00	1.00	1.00	1.00
Recreation Supervisor	G	1.00	1.00	2.00	2.00
Recreation Coordinator	G	5.00	5.00	5.00	5.00
Recreation Specialist	G	4.00	5.00	5.00	5.00
Sr. Customer Service Specialist	G	1.00	1.00	1.00	1.00
Customer Service Specialist	G	2.00	2.00	2.00	2.00
Customer Service Specialist	PT	0.75	0.75	0.75	0.75
Total Full Time		14.00	15.00	16.00	16.00
Total Part Time		0.75	0.75	0.75	0.75
<b>Total Recreation</b>		<b>14.75</b>	<b>15.75</b>	<b>16.75</b>	<b>16.75</b>
<b>Marine Safety</b>					
Marine Safety Chief	S	0.00	0.00	1.00	1.00
Marine Safety Captain	S	1.00	1.00	0.00	0.00
Marine Safety Lieutenant	S	1.00	1.00	1.00	1.00
Marine Safety Officer	S	3.00	3.00	4.00	4.00
Office Specialist	PT	0.75	0.00	0.00	0.00
Ocean Lifeguard Supervisor	PT	1.50	1.50	0.00	0.00
Total Full Time		5.00	5.00	6.00	6.00
Total Part Time		2.25	1.50	0.00	0.00
<b>Total Marine Safety</b>		<b>7.25</b>	<b>6.50</b>	<b>6.00</b>	<b>6.00</b>

# Staffing Chart

		FY 2024-25 &			
	Status	FY 2021-22	FY 2022-23	FY 2023-24	FY 2025-26
<b>Golf Course</b>					
Golf Course Manager	M	1.00	1.00	1.00	1.00
Golf Course Maintenance Leadworker	G	1.00	1.00	1.00	1.00
Golf Course Mechanic	G	1.00	1.00	1.00	1.00
Golf Course Maintenance Worker	G	3.00	3.00	3.00	3.00
Golf Course Groundskeeper	G	4.00	4.00	4.00	4.00
Total Full Time		10.00	10.00	10.00	10.00
<b>Total Golf Course</b>		<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
<b>Water</b>					
Public Works Director/City Engineer	E	0.50	0.50	0.50	0.50
Deputy Public Works Director	M	0.00	0.00	0.25	0.25
Utilities Manager	M	0.45	0.45	0.45	0.45
Assistant Utilities Manager	M	0.75	0.75	0.00	0.00
Utilities Superintendent Water	M	0.00	0.00	1.00	1.00
Utilities Superintendent Collections/Maint.	M	0.00	0.00	0.35	0.35
Utilities Maintenance Supervisor	M	0.35	0.35	0.00	0.00
Utilities Superintendent Environmental	M	0.00	0.00	0.10	0.10
Utilities Operations Supervisor	M	0.10	0.10	0.00	0.00
Office Specialist	G	0.50	0.50	0.50	0.50
Sr. Office Specialist	G	0.50	0.50	0.50	0.50
Lead Operator	G	2.00	2.00	2.00	2.00
Chief Operator Water Systems	G	0.00	0.00	1.00	1.00
Chief Operator (water)	G	1.00	1.00	1.00	1.00
Chief Operator (reclamation)	G	0.20	0.20	0.20	0.20
Plant Operator	G	1.75	1.75	0.75	0.75
Systems Operator	G	0.00	0.00	2.00	2.00
System Operations/Water Quality Coordinator	G	1.00	1.00	0.00	0.00
Distribution Operator	G	9.00	9.00	8.00	8.00
Lead Electrical Instrumentation Technician	G	0.40	0.40	0.40	0.40
Electrical Instrumentation Technician	G	0.80	0.80	0.80	0.80
Utilities Mechanic	G	1.20	1.20	1.20	1.20
Utilities Chief Mechanic	G	0.40	0.40	0.40	0.40
Maintenance Leadworker (Water)	G	1.00	1.00	1.00	1.00
SCADA Specialist	G	0.50	0.50	0.50	0.50
CMMS Coordinator	G	0.30	0.30	0.30	0.30
Management Analyst	G	0.50	0.50	0.50	0.50
Water Conservation Analyst	G	0.85	0.85	0.85	0.85
Regulatory Compliance Analyst	G	0.00	0.00	1.00	1.00
Recycled Water Specialist	G	1.00	1.00	0.00	0.00
Laboratory Coordinator	G	0.30	0.30	0.30	0.30
Total Full Time		25.35	25.35	25.85	25.85
<b>Total Water</b>		<b>25.35</b>	<b>25.35</b>	<b>25.85</b>	<b>25.85</b>
<b>Sewer</b>					
Utilities Director	E	0.50	0.50	0.00	0.00
Deputy Public Works Director	M	0.00	0.00	0.25	0.25
Utilities Manager	M	0.45	0.45	0.45	0.45
Assistant Utilities Manager	M	0.20	0.20	0.00	0.00
Utilities Superintendent Environmental	M	0.00	0.00	0.85	0.85
Utility Operations Supervisor	M	0.85	0.85	0.00	0.00

# Staffing Chart

	Status	FY 2024-25 &			
		FY 2021-22	FY 2022-23	FY 2023-24	FY 2025-26
Utilities Superintendent Collections/Maint.	M	0.00	0.00	0.55	0.55
Utility Maintenance Supervisor	M	0.65	0.65	0.00	0.00
Sr. Office Specialist	G	0.50	0.50	0.50	0.50
Office Specialist	G	0.50	0.50	0.50	0.50
Lead Operator	G	0.50	0.50	0.50	0.50
Chief Operator (Sewer)	G	0.70	0.70	0.70	0.70
Chief Operator (Reclamation)	G	0.80	0.80	0.80	0.80
Plant Operator	G	4.25	4.25	4.25	4.25
Lead Electrical Instrumentation Technician	G	0.60	0.60	0.60	0.60
Electrical Instrumentation Technician	G	1.05	1.05	0.90	0.90
Utilities Mechanic	G	1.65	1.65	1.80	1.80
Utilities Chief Mechanic	G	0.60	0.60	0.60	0.60
Collection Systems Operator	G	3.50	3.50	3.50	3.50
SCADA Specialist	G	0.50	0.50	0.50	0.50
Management Analyst	G	0.50	0.50	0.50	0.50
CMMS Coordinator	G	0.35	0.35	0.35	0.35
Water Conservation Analyst	G	0.15	0.15	0.15	0.15
Laboratory Coordinator	G	0.70	0.70	0.70	0.70
Total Full Time		19.50	19.50	18.95	18.95
<b>Total Sewer</b>		<b>19.50</b>	<b>19.50</b>	<b>18.95</b>	<b>18.95</b>
<b>Environmental Services Operating</b>					
Environmental Programs Supervisor	M	1.00	1.00	0.00	0.00
Environmental Programs Analyst	M	0.00	0.00	1.00	1.00
Total Full Time		1.00	1.00	1.00	1.00
<b>Total Environmental Services Operating</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Storm Drain Utility</b>					
Utilities Manager	M	0.10	0.10	0.10	0.10
Assistant Utilities Manager	M	0.05	0.05	0.00	0.00
Utilities Superintendent Collections/Maint.	M	0.00	0.00	0.10	0.10
Utility Operations Supervisor	M	0.05	0.05	0.00	0.00
Utilities Superintendent Environmental	G	0.00	0.00	0.05	0.05
Chief Operator (Sewer)	G	0.30	0.30	0.30	0.30
Lead Operator (Sewer)	G	0.50	0.50	0.50	0.50
CMMS Coordinator	G	0.05	0.05	0.05	0.05
Electrical Instrumentation Technician	G	0.15	0.15	0.30	0.30
Utilities Mechanic I/II	G	0.15	0.15	0.00	0.00
Collection Systems Operator	G	1.50	1.50	1.50	1.50
Total Full Time		2.85	2.85	2.90	2.90
<b>Total Storm Drain Utility</b>		<b>2.85</b>	<b>2.85</b>	<b>2.90</b>	<b>2.90</b>
<b>Solid Waste Management</b>					
Environmental Services Coordinator	G	1.00	1.00	1.00	1.00
Total Full Time		1.00	1.00	1.00	1.00
<b>Total Solid Waste Management</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Grand Total Full Time</b>		<b>192.11</b>	<b>194.00</b>	<b>199.00</b>	<b>202.00</b>
<b>Grand Total Benefited Part Time (FTE)*</b>		<b>4.25</b>	<b>3.50</b>	<b>1.25</b>	<b>1.25</b>
<b>Total</b>		<b>196.36</b>	<b>197.50</b>	<b>200.25</b>	<b>203.25</b>

\*Includes only Benefited Part-time positions. FTE's for hourly, non-benefited Part-time staff are not included in the

Status: E = Executive, M = Manager, C = Confidential, G = General, S = Sworn, PT = Benefited Part-Time, L = Limited-Term

# Contract Staffing Chart

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
<b>Fire Contract (OCFA)</b>					
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Fire Captains	6.00	6.00	6.00	6.00	6.00
Fire Paramedic Captains	3.00	3.00	3.00	3.00	3.00
Fire Engineers	6.00	6.00	6.00	6.00	6.00
Paramedic Engineers	3.00	3.00	3.00	3.00	3.00
Paramedic Firefighters	12.00	12.00	12.00	12.00	12.00
Firefighters	6.00	6.00	6.00	6.00	6.00
<b>Total Fire Contract *</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>
<b>Police Contract (OCSD)</b>					
Captain	1.00	1.00	1.00	1.00	1.00
Patrol Sergeant	4.00	4.00	4.00	4.00	4.00
Administrative Sergeant	1.00	1.00	1.00	1.00	1.00
Investigator	4.00	4.00	4.00	4.00	4.00
Deputy	35.00	34.00	39.00	39.00	39.00
Deputy/Motorcycle	2.00	3.00	2.00	2.00	2.00
Community Services Officer	4.00	4.00	4.00	4.00	4.00
Crime Prevention Specialist	1.00	1.00	1.00	1.00	1.00
Office Specialist	2.00	2.00	2.00	2.00	2.00
<b>Police Contract - Direct Staffing</b>	<b>54.00</b>	<b>54.00</b>	<b>58.00</b>	<b>58.00</b>	<b>58.00</b>
<b>Regional Staffing **</b>	<b>16.90</b>	<b>16.90</b>	<b>16.90</b>	<b>16.90</b>	<b>16.90</b>
<b>Total Police Contract**</b>	<b>70.90</b>	<b>70.90</b>	<b>74.90</b>	<b>74.90</b>	<b>74.90</b>
<b>Animal Services Contract</b>					
General Manager	1.00	1.00	1.00	1.00	1.00
Animal Services Officer Supervisor	0.00	0.00	1.00	1.00	1.00
Animal Services Officer	2.00	2.00	2.00	2.00	2.00
Kennel Attendant	3.00	3.00	3.00	3.00	3.00
Animal Services Supervisor	1.00	1.00	0.00	0.00	0.00
Customer Service Specialist II	1.00	1.00	1.00	1.00	1.00
<b>Total Animal Services Contract</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>
<b>Fleet Contract</b>					
General Manager	0.80	0.80	0.80	0.80	0.80
Technician II	2.00	2.00	2.00	2.00	2.00
Office Clerk	0.75	0.75	0.75	0.75	0.75
<b>Total Fleet Contract</b>	<b>3.55</b>	<b>3.55</b>	<b>3.55</b>	<b>3.55</b>	<b>3.55</b>

\* In FY 2017-18, all Emergency Transport Services were discontinued with OCFA and transitioned to a private ambulance contract with a private provider, providing two full-time Ambulances servicing the City of San Clemente.

\*\* The OCSD Contract also includes 16.90 FTE of Regional support for Traffic, Auto Theft, Detective and other aspects.

# Pension Summary

The City has four pension plans, which are summarized in the following chart. The chart lists the pension plan, plan administration information, participant groups and the benefit levels.

<i>Plan</i>	<i>Plan Administration</i>	<i>Participants</i>	<i>Benefit</i>
Marine Safety	CalPERS	Lifeguards (Full Time)	3% @ 55 (Classic) 2.7% @ 57 (PEPRA)
Safety (Inactive)	CalPERS	Former police and fire employees	2% @50 (Classic) 2.7% @57 (PEPRA)
Miscellaneous	CalPERS	General employees (non-safety)	2% @ 55 (Classic) 2% @ 62 (PEPRA)
City of San Clemente Employee Retirement Plan (CSCERP)	Milliman / Empower	Former City employees and Coastal Animal Services employees	2% @ 55 (Classic) 2% @ 62 (PEPRA)

## PENSION CONTRIBUTIONS

Each pension plan's contribution rates change annually and the FY 2024-25 and FY 2025-26 actuarially determined rates are budgeted. Contributions are comprised of two factors: 1) A percentage rate based on payroll costs to fund the normal cost and 2) An annual flat dollar amount to pay the Unfunded Accrued Liability (UAL) required contribution. The employee rate is paid by employees and the employer rate and the UAL payment are paid by the City.

<i>Plan</i>	FY 2024-25 Employee Rate	EMPLOYER PAID PORTION	
		FY 2024-25 Employer Rate	UAL Amount
Marine Safety	14.5% (PEPRA) 9.00% (Classic)	14.72% (PEPRA) 26.29% (Classic)	\$ 37,600
Safety (Inactive)	0%	0%	\$ 1.35 million
Miscellaneous	8.25% (PEPRA) 7.00% (Classic)	9.82% (PEPRA) 9.82% (Classic)	\$ 1.3 million
Past City employees and Coastal Animal Services employees	10.70% (PEPRA) 7.00% (Classic)	19.00% (PEPRA) 19.00% (Classic)	\$ 1.7 million

## PENSION PLAN FUNDING

The funding ratio for all of the plans decreased from last year's 76% to 71% due to a decrease in the CalPERS discount rate from 6.80% and the negative returns during 2022. Individual plans are funded at different levels with a range from 57% to 84%, with the percentages listed by Plan in the following chart.

<i>Plan</i>	<i>Respective Fund(s)</i>	<i>Market Value of Assets</i>	<i>Liability</i>	<i>Unfunded Amount</i>	<i>Funding Ratio</i>
<b>Marine Safety*</b>	General Fund	\$ 6,667,372	\$ 7,927,752	\$ 1,260,380	84 %
<b>Safety (Inactive)*</b>	General Fund	29,240,686	42,719,447	13,478,761	68 %
<b>Miscellaneous*</b>	All City Funds	65,021,671	83,918,076	18,896,405	78 %
<b>CSCERP**</b>	All Funds	<u>24,328,000</u>	<u>42,565,000</u>	<u>18,237,000</u>	<u>57 %</u>
<b>Totals</b>		<b>\$ 125,257,729</b>	<b>\$ 177,130,275</b>	<b>\$ 51,872,546</b>	<b>71 %</b>

\* CalPERS valuation information as of 6/30/2022.

\*\* CSCERP valuation information as of 7/1/2023 valuation.

# List of Acronyms

AB	Assembly Bill
ACFR	Annual Comprehensive Financial Report
AQMD	Air Quality Management District
CAC	Coastal Advisory Committee
CalPERS	California Public Employees Retirement System
CASA	Coastal Animal Services Authority
CDBG	Community Development Block Grant
CDBG-CV	Community Development Block Grant – Coronavirus
CIP	Capital Improvement Program
CJPIA	California Joint Powers Insurance Authority
CMMS	Computerized Maintenance Management System
COBRA	Consolidated Omnibus Budget Reconciliation Act
COLA	Cost of Living Allowance
COPS	Citizens Options for Public Safety Grant
CWA	Clean Water Act
DOJ	Department of Justice Grant
EDMS	Electronic Document Management System
EPA	Environmental Protection Agency Grant
FEMA	Federal Emergency Management Agency
FHWA	Federal Highway Administration
FLSA	Fair Labor Standards Act
FTE	Full Time Equivalent
FY	Fiscal Year (June 30 <sup>th</sup> )
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
GMA	Growth Management Area
HUD	US Department of Housing and Urban Development
HVAC	Heating, ventilation, and air conditioning
IPMC	International Property Maintenance Code
JRWSS	Joint Regional Water Supply System
LTFP	Long-Term Financial Plan
MWD	Metropolitan Water District of Southern California
NPDES	National Pollution Discharge Elimination System
OCFA	Orange County Fire Authority
OCSA	Orange County Sheriff's Department
OCTA	Orange County Transit Authority
OES	Office of Emergency Services
OHBC	Ole Hanson Beach Club
OPEB	Other (than pensions) Post Employment Benefits
PERS	Public Employee Retirement System
RCFPP	Regional Circulation Financing and Phasing Program
RDA	Redevelopment Agency (Dissolved 2/1/2012)
SCAC	San Clemente Aquatics Center
SCADA	Supervisory Control and Data Acquisition System
SCAQMD	South Coast Air Quality Management District
SCCEA	San Clemente City Employee Association (City union employees)
SDWA	Safe Drinking Water Act
SONGS	San Onofre Nuclear Generating Station
SOCWA	South Orange County Wastewater Authority

---

# List of Acronyms

---

SRF	State Revolving Fund
STLU	Short Term Lodging Unit
SWRCB	State Water Resources Control Board
TEA	Transportation Enhancement Activities
TOT	Transient Occupancy Tax
UAL	Unfunded Accrued Liability
URMP	Urban Runoff Management Plan
VHSP	Vista Hermosa Sports Park
VLF	Vehicle License Fees

---

# Glossary

---

***AB939:***

In 1989, Assembly Bill 939, known as the Integrated Waste Management Act, was passed because of the increase in waste stream and the decrease in landfill capacity. Mandates a reduction of waste being disposed: jurisdictions were required to meet diversion goals of 25% by 1995 and 50% by the year 2000. AB 939 also established an integrated framework for program implementation, solid waste planning, and solid waste facility and landfill compliance.

***AB2928:***

A State of California Assembly Bill entitled "Traffic Congestion Relief Act" that provides funding for the street and highway pavement maintenance, rehabilitation and reconstruction of necessary associated facilities.

***Accounting System:***

The City's financial set of records and procedures that record, classify, and report information on the status and operations of the City.

***Accrual Basis Accounting:***

Under this accounting method, transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements. All proprietary and fiduciary funds are accounted for using the accrual basis of accounting.

***Air Quality Improvement Fund:***

The Air Quality Improvement Fund is used to account for revenues and expenditures relating to the reduction of vehicle pollution.

***American Rescue Plan Act (ARPA):***

The American Rescue Plan Act (ARPA) of 2021 is a \$1.9 trillion economic stimulus bill. Within the ARPA, the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) provides \$350 billion for states, municipalities, counties, tribes, and territories, including \$130 billion for local governments split evenly between municipalities and counties.

***Amortization:***

The process of decreasing, or accounting for, an amount over a period of time.

***Annual Comprehensive Financial Report (ACFR):***

The official financial report of the City. It includes an audit opinion as well as basic financial statements and supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions.

***Appropriation:***

An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are typically granted for a one-year period.

***Appropriation Ordinance:***

The official legal document approved by the City Council authorizing city officials to obligate and expend resources.

***Assessed Valuation:***

The estimated value of real and personal property used by the Orange County Assessor as the basis for levying property taxes.

***Actuarial Assumptions:***

Mathematical/statistical assumptions on a variety of information that dictate the rates paid by public employers and employees (Life expectancy, number of FTE's, market rate assumptions etc.)

***Balanced Budget:***

A balanced budget is one in which total expenditures equal total revenue. An entity has a budget surplus if expenditures are less than revenues. It has a budget deficit if expenditures are greater than revenues.

***Bond (Debt Instrument):***

A written promise to pay a specified sum of money at a specified future date, at a specified interest rate. Bonds are typically used to finance capital facilities.

---

# Glossary

---

***Bond Rating:***

The City has an “issuer bond rating” of AAA awarded by the rating firm of Standard & Poor’s. An obligation rated “AAA” is the highest rating assigned by Standard & Poor’s. This means that the City’s capacity to meet its financial commitment on the debt obligation is extremely strong.

***Budget:***

A financial plan, including proposed expenditures and estimated revenues, for a period in the future.

***Budget Document:***

The official financial spending and resource plan submitted by the City Manager and adopted by the City Council explaining the approved budget to the public and City Council.

***California Public Employees Retirement System (CalPERS):***

Public Employees Retirement System provided for Public Safety personnel by the State of California.

***Capital Assets:***

Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

***Capital Expenditures:***

Expenditures which result in the acquisition of or additions to fixed assets. Examples include land, buildings, machinery and equipment, and construction projects.

***Capital Improvements:***

Buildings, structures, or attachments to land such as sidewalks, trees, drives, pipelines, drains and sewers.

***Capital Improvement Program (CIP):***

A plan, over a period of six years, setting forth each capital project; the amount to be expended in each year; and the method of financing capital expenditures.

***Capital Projects Fund:***

In governmental accounting, this is a fund that accounts for financial resources to be used for the acquisition or construction of capital facilities. The total cost of a capital project is accumulated in a single expenditure account which accumulates until the project is completed, at which time the fund ceases to exist.

***Community Development Block Grant (CDBG):***

Federal grant funds distributed from the U.S. Department of Housing and Urban Development (HUD). The City primarily uses these funds for housing rehabilitation, public improvements, and local public service programs.

***Carry Forward Projects:***

Capital improvement projects approved in prior fiscal years which have been brought forward into the new fiscal year budget.

***Central Services Fund:***

The Central Services Fund is used to account for the cost of providing central mail, reprographic services and for the operating costs of routine and emergency communications for all City Departments.

***California Joint Powers Insurance Authority (CJPIA):***

This is a public-entity risk pool comprised of a cooperative group of governmental agencies joined together to finance the exposure of liability and workers’ compensation risks. The City is self-insured for both liability and workers’ compensation insurance. CJPIA provides excess coverage on liability losses.

***Citizens Options for Public Safety (COPS) Grant:***

The City receives these funds based on California legislative approval of the annual appropriation to counties and cities for public safety. The grants are distributed based on population. The funds are restricted to “front-line” law enforcement efforts and are used to partially fund a deputy position.

---

# Glossary

---

***Clean Ocean Fund:***

This fund, created in January of 2003, accounts for activities associated with improving surface water quality and for complying with Federal and State mandated storm water/urban runoff discharge issues.

***Clean Ocean Improvement Reserve:***

The Clean Ocean Improvement Reserve provides for capital improvements necessary to comply with the requirements of the State of California clean ocean water quality program.

***Clean Water Act (CWA):***

The primary federal law in the U.S. governing water pollution. Its objective is to restore and maintain the chemical, physical, and biological integrity of the nation's waters by preventing point and nonpoint pollution sources, providing assistance to publicly owned treatment works for the improvement of wastewater treatment, and maintaining the integrity of wetlands.

***Coastal Advisory Committee (CAC):***

A City Council appointed committee to make recommendations on coastal zone policies and to serve as an advocate on coastal related issues.

***Coastal Animal Services Authority (CASA):***

The Joint Powers Agency (JPA) which provides animal control and shelter for the cities of San Clemente and Dana Point.

***Computerized Maintenance Management System (CMMS):***

A computer database of information about the City's maintenance operations.

***Consolidated Omnibus Budget Reconciliation Act (COBRA):***

Congress passed the landmark Consolidated Omnibus Budget Reconciliation Act (COBRA) health benefit provisions in 1986. The law amends the Employee Retirement Income Security Act (ERISA), the Internal Revenue Code and the Public Health Service Act to provide continuation of group health coverage that otherwise would be terminated.

***Cost of Living Allowance (COLA):***

Cost of Living Allowance agreed to between the City and the San Clemente City Employee Association (SCCEA).

***Constant Dollars:***

A measure of the cost of goods or services with the effects of inflation removed.

***Contingency:***

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

***Contingent Liabilities:***

Items which may become liabilities of the City but are undetermined at a given date, such as pending lawsuits, unsettled disputed claims, unfilled purchase orders, and uncompleted contracts.

***Contract Services:***

Services provided to the City from the private sector or other public agencies.

***Contributed Capital:***

Resources which are externally restricted for the acquisition or construction of capital assets. This category includes, but is not limited to, capital grants, residual equity transfers in and contributions from developers.

***Cost Allocation:***

A fair and equitable methodology for identifying and distributing direct and indirect costs, from a service provider to the service consumer. In the City's case, the general fund is the service provider, while the external funds are the service consumer.

***Debt Service:***

Payment of interest and repayment of principal to holders of the City's debt instruments.

---

# Glossary

---

***Debt Service Fund:***

A fund established to account for the accumulation of resources for the payment of long-term debt principal and interest.

***Decision Package:***

A standardized format whereby departments may request budgetary consideration for new programs, positions, capital equipment, and reclassification.

***Deficit:***

The excess of liabilities over assets.

***Depreciation:***

Cost recorded based on an assets estimated useful life due to a decrease in value based on wear and tear, decay and general decline in value.

***Developer Fees:***

Fees that are charged for specific Community Development services.

***Developers Improvement Fund:***

The Developers Improvement Fund is used to account for the proceeds of settlements from developers and the future costs of maintaining and/or improving the streets or other infrastructure in the related development tracts.

***Electronic Document Management System (EDMS):***

The City implemented a two-year project in 2000 to convert the City's current and future records from paper to electronic storage. The Electronic Document Management System (EDMS) provides a program that allows retrieval of stored documents by staff and the public. Within the Central Services Fund, funding is appropriated for the on-going conversion of documents to the system. Divisions are allocated EDMS charges through interdepartmental charges, one year in arrears, for the scanning of documents.

***Encumbrance:***

An amount of money committed for the payment of goods and services not yet received or paid for.

***Enterprise Fund:***

In governmental accounting, a fund that provides goods or services to the public for a fee that makes the entity self-supporting. It basically follows GAAP as does a commercial enterprise.

***Environmental Protection Agency (EPA) Grant:***

The Environmental Protection Agency (EPA) grant funding is dispersed by the EPA to the City via project-specific grants for the planning and implementation of urban runoff water quality improvement initiatives. Under terms of these grants, the City is required to provide matching funds for 45% of the project cost.

***Expenditures:***

Accounts kept on the accrual or modified accrual basis of accounting to track when expenditures are recognized, such as goods are received or services rendered.

***Facilities Maintenance Reserve:***

The Facilities Maintenance Reserve provides a funding source for maintenance of City facilities. Facilities maintenance expenditures include costs such as flooring replacement, roof replacement, interior and exterior painting, HVAC replacement and parking lot seal coat/stripping for all City facilities, plus the compressor, speed drive and boiler for the City pool.

***Federal Emergency Management Agency (FEMA):***

Federal Emergency Management Agency. A Federal Agency that supports citizens and first responders to ensure that we work as a nation to build, sustain and improve our capability to prepare for, protect against, respond to, and recover from all hazards.

***Federal Safe Water Drinking Act (SDWA):***

The principal federal law in the U.S. intended to ensure safe drinking water for the public. SDWA applies to every public water system in the U.S.; however, it does not regulated bottled water.

---

# Glossary

---

***Fiduciary Funds:***

Funds used to report assets held in a trustee or agency capacity for others.

***Fiscal Year:***

A 12-month period to which the annual operating budget applies and at the end of which the City determines its financial position and results of its operations. San Clemente's fiscal year runs from July 1 - June 30.

***Financial Overview:***

This section provides an overview of the changes adopted in the budget. Additionally, the significant impacts of budgetary changes are outlined along with dollar amounts (Increase/Decrease).

***Five-Year Financial Forecast:***

Estimates of future revenues and expenditures to help predict the future financial condition of the community. The Five Year Financial Forecast is included in the City's annual Long Term Financial Plan.

***Fixed Assets:***

Assets which are intended to be held or used for a long term, such as land, buildings, improvements other than buildings, machinery and equipment.

***Fleet Maintenance Fund:***

The Fleet Maintenance Fund is used to account for the operation, maintenance and replacement of City owned vehicles and equipment.

***Fleet Replacement Reserve:***

The Fleet Replacement Reserve accounts for funds set aside for replacement of Fleet vehicles and equipment.

***Fair Labor Standards Act:***

The Fair Labor Standards Act sets minimum wage, overtime pay, equal pay and Child Labor Standards for private and public sector employees. Enforcement of the FLSA is assigned to the Department of Labor, Wage and Hour Division.

***Full Time Equivalents:***

The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year. For example, a full-time employee (1 FTE) is paid for 2,080 hours per year, while a .5 FTE would work 1,040 hours per year.

***Fund:***

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities.

***Fund Accounting:***

System used by nonprofit organizations, particularly governments. Since there is no profit motive, accountability is measured instead of profitability. The main purpose is stewardship of financial resources received and expended in compliance with legal requirements.

***Fund Balance:***

The excess of fund assets and resources over fund liabilities is also defined as Fund Equity. A portion of Fund Equity may be unspendable, restricted, committed, assigned and unassigned; the remainder is available for appropriation, and is referred to as the Fund Balance.

***Fund Equity:***

The excess of fund assets and resources over fund liabilities. A portion of the equity of a governmental fund may be unspendable, restricted, committed, assigned and unassigned; the remainder is referred to as fund balance.

***Funded Status:***

A measure of how well funded, or how "on track" a plan or risk pool is with respect to assets versus accrued liabilities. A ratio greater than 100 percent means the plan or risk pool has more assets than liabilities and a ratio less than 100 percent means liabilities are greater than assets.

---

# Glossary

---

***Gas Tax Fund:***

The Gas Tax Fund accounts for revenues and expenditures apportioned under the Streets and Highways Code of the State of California. Expenditures may be made for any street related purpose in the City's system of streets, County bikeways and pedestrian walkways.

***General Employee:***

Administrative and clerical support, maintenance workers, skilled trade and craft workers.

***General Fund:***

In governmental accounting, the fund used to account for all assets and liabilities of a nonprofit entity, except those particularly assigned for other purposes in another more specialized fund. It is the primary operating fund of the City of San Clemente.

***General Government:***

City Manager, City Council, City Clerk, and Economic Development Divisions.

***General Liability Self-Insurance Fund:***

The General Liability Self-Insurance Fund is used to provide the City with liability and property insurance. Coverage is provided through the City's participation in a joint powers agreement through the CJPIA.

***General Obligation Bonds:***

Bonds for which the full faith and credit of the City is pledged for payment.

***General Plan:***

Document which incorporates the strategic vision of the community into guiding principals for land use, urban design, housing, mobility, economic development, public health and safety, environmental resources, utilities, recreation and historic and cultural resources.

***Generally Accepted Accounting Principles:***

Uniform minimum standards for financial accounting and reporting that govern the form and content of the basic financial statements..

***Government Finance Officers Association:***

The GFOA develops a body of recommended best practices in the functional areas of public finance to give state and local governments more guidance on sound financial management practices.

***Golf Course Capital Improvement Reserve:***

The Golf Course Capital Improvement Reserve provides for capital improvements to the existing golf course.

***Golf Course Fund:***

The Gold Course Fund accounts for the operation, maintenance and assets associated with the City-owned 18-hole golf course.

***Golf Depreciation Reserve:***

The Golf Depreciation Reserve accounts for funds set aside for replacement or major repairs of Golf Fund equipment or facilities.

***Government Accounting Standards Board:***

An organization created to provide comparability and consistency between different government agencies. GASB issues statements regarding various accounting issues and provides guidelines on how accounting transactions should be recorded.

***Governmental Fund:***

Governmental Funds are a self-balance set of accounts whose primary sources are taxes, intergovernmental revenues, and other nonexchange revenues.

***Homeowners Exempt Subvention:***

Supplemental homeowner's property tax used for public utilities.

***Housing and Urban Development:***

US Department of Housing and Urban Development. Fedearl Agency set up to create strong, sustainable, inclusive communities and quality affordable housing for all.

---

# Glossary

---

***Improvements:***

Buildings, structures, or attachments to land such as sidewalks, trees, drives, tunnels, drains and sewers.

***Information Technology Fund:***

The Information Technology Fund accounts for costs associated with the City's centralized computer system and is used to distribute these costs to the benefiting departments on a pro rata basis. Costs for hardware and software maintenance and development, computer training and staff support are included

***Interdepartmental/Interfund Transfers:***

Flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment.

***Interest and Rentals:***

Revenue derived from the use of property or money.

***Interfund Payments:***

Expenditures made to other City funds for services rendered.

***Interfund Transfers:***

Revenues earned for services provided to other City funds. Intergovernmental Revenue:  
Revenue received from other governmental agencies and municipalities, such as grants from the State or Federal government.

***Intergovernmental Services:***

Purchases from other governments of those specialized services typically performed by local governments.

***Internal Service Fund:***

Funds used to account for the financing of goods or services provided by one department to other departments or agencies of the City.

***Joint Regional Water Supply System:***

A joint powers authority that owns, operates and maintains the water system infrastructure.

***Lease-Purchase Agreements:***

Contractual agreements which are termed "leases", but which in substance amount to purchase contracts.

***Levy:***

(Verb) To impose taxes, special assessments or service charges for the support of governmental activities.  
(Noun) The total amount of taxes, special assessments or service charges imposed by Orange County levying property taxes.

***Licenses and Permits:***

Revenues earned by the issuance of licenses or permits levied in accordance with the benefits conferred by the license or permit.

***Local Drainage Facilities Fund:***

The Local Drainage Facilities Fund is used to account for drainage fees collected to defray the cost of designing and constructing local drainage facilities and the expenditures for those purposes.

***Long-Term External Debt:***

Debt borrowed from a source outside the City with a maturity of more than one year after the date of issuance.

***Long-Term Financial Plan:***

A plan which identifies fiscal issues and opportunities, establishes fiscal policies and goals, examines fiscal trends, produces a financial forecast, and provides for feasible solutions.

***Lucity:***

A software for public works, offering solutions and support to provide effective asset and maintenance management. Lucity is used by the public works division in connection with the payroll as a time-management tool.

---

# Glossary

---

***Maintenance:***

Expenditures made to keep an asset in proper condition or to keep an asset in working order to operate within its original capacity.

***Major Fund:***

Funds in which revenues, expenditures, assets or liabilities are at least 10% of corresponding totals for all governmental or enterprise funds, and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item.

***Measure M2:***

A local initiative that increased sales taxes by one-half percent approved by Orange County Voters in 1990, which provides funding for transportation improvements. This was extended and is now call Measure M2.

***Medical Insurance Fund:***

The Medical Insurance Fund accounts for expenditures for medical benefits offered to all regular full-time employees.

***Metropolitan Water District (MWD) of Southern California:***

Metropolitan Water District of Southern California is a wholesaler that provides water to cities and water districts. These cities and water districts provide drinking water to people in parts of Los Angeles, Orange, San Diego, Riverside, San Bernadino and Ventura counties.

***Miscellaneous Grants Fund:***

The Miscellaneous Grants Fund accounts for federal grants received from the Department of Housing and Urban Development (HUD). The grants are to be used for the development of a viable community by providing decent housing, a suitable living environment and expanding economic opportunities, principally for persons of low and moderate income.

***Modified Accrual Basis:***

Under this accounting method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures for the most part are recognized when the related fund liability is incurred except for prepayments, accumulated employee leave and long-term debt. All governmental funds are accounted for using the modified accrual basis of accounting.

***Net Working Capital:***

Net Working Capital is a common accounting formula used for financial analysis. It is defined as current assets minus current liabilities. Usually simply called working capital.

***National Pollution Discharge Elimination System:***

Permit system established by the U. S. Environmental Protection Agency to regulate discharge of treated sewage, storm water and urban runoff.

***Object:***

An expenditure classification which refers to the type of item purchased or the service obtained. Examples include personnel, supplies, and contract services.

***Orange County Transit Authority:***

Orange County Transit Authority serves Orange County residents and travelers by providing countywide bus and paratransit service, Metrolink rail service, the 91 Express Lanes, freeway, street and road improvement projects, individual and company commuting solutions, motorist aid services and by regulating taxi operations.

***Office of Emergency Services:***

Office of Emergency Services of the State of California helps to protect lives and property, build capabilities, and support communities by preparing for, protecting against, responding to, and recovering from the impacts of all hazards and threats.

***Operating Budget:***

The operating budget is the primary means by which most of the financing of acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.

---

# Glossary

---

***Operating Funds:***

Funds which are utilized to account for the day-to-day activities of the fund. Examples of this type of fund would be Water Operating, Sewer Operating, Central Services and the General Fund.

***Operating Transfer:***

Routine or recurring transfer of assets between funds.

***Other Charges:***

Expenditures that do not fit in other categories, such as insurance premiums and claims, and service/social program expenditures.

***Other (than pensions) Post Employment Benefits:***

Other Post Employment Benefits refer to benefits other than pensions paid by the employer for retired employees. This refers to retiree medical, dental, prescription drug, vision, life insurance, group legal and long-term care benefits.

***Other Revenues:***

Revenues from sources other than those specifically identified that are too immaterial in amount to justify the creation of new revenue account line items.

***Overhead Charges:***

General Fund Overhead (Cost Allocation Program) charges are the recapturing of the cost of services provided to the other funds from the General Fund. These costs would include Personnel, Finance, Payroll, Accounts Payable, Accounts Receivable, City Clerk, and general administration, utilities, maintenance, etc.

***Parimutuel Taxes:***

"Parimutuel" is a system of betting on races in which the winning bettors share the total amount bet minus a percentage to the operators. The tax is collected by registered racetracks (collectors) and remitted to the City.

***Parks Acquisition and Development Fund:***

The Parks Acquisition and Development Fund is used to account for the revenues received from developer fees and the expenditures for the acquisition, construction, improvement or renovation of City owned parks.

***Park Asset Replacement Reserve:***

The City Council has established a Park Asset Replacement Reserve with a target balance of \$1.2 million for the replacement of park assets.

***Performance Measure:***

Represents the objectives of each City department along with a target date for achieving the objective.

***Performance Results:***

A summary of major accomplishments and objectives that were met during the fiscal year.

***Personnel:***

Salaries paid to City employees. Included are items such as regular full time, regular part time, premium overtime and special duty pay.

***Personnel Benefits:***

Those benefits paid by the City as conditions of employment. Examples include insurance and retirement benefits.

***Police Grants Fund:***

The Police Grants Fund is used to account for revenues and expenditures relating to police grants.

***Professional:***

Technical experts, analysts, professional engineers and planners.

***Program:***

Organizational units directed to attain specific purposes or objectives.

---

# Glossary

---

***Projected Surplus/Deficit:***

The projected surplus/deficit is the net of forecasted receipts and forecasted disbursements. A surplus is the result of receipts exceeding disbursements, and a deficit is the result of disbursements exceeding receipts.

***Proposition 13:***

Limits the local property tax rate to a maximum of 1% of a property's assessed market value, rolled back assessments to 1975 values, and unless a property was sold, capped the increase in assessed values at 2%. New taxes, such as a parcel tax, must be approved by two-thirds of local voters.

***Proposition 42:***

Transportation Funding Plan that requires, effective July 1, 2008, existing revenues resulting from state sales and use taxes be used for public transit and mass transportation; city and county street and road repairs and improvements; and state highway improvements. Imposes the requirement for a two-thirds of the Legislature to suspend or modify the percentage allocation of the revenues.

***Proposition 50:***

Proposition 50, the Water Security, Clean Drinking Water, Coastal and Beach Protection Act was approved by the voters in 2002. The bill authorizes grants and loans for the purpose of protecting drinking water from intentional contamination.

***Proposition 57:***

Proposition 57, the Governor's Economic Recovery Bond bill, was approved by the voters in March 2004. This bill authorized the State to sell \$15 billion of deficit financing bonds to put the budget back in balance. Proposition 57 includes a proposed "triple flip" which essentially swaps one-quarter percent of the local sales tax for an equal amount of "in-lieu" sales tax.

***Proposition 58:***

Passed in March 2004, this proposition changed the State Constitution and mandates the passage of a balanced budget. If the Legislature and Governor do not pass a balanced budget by July 1, the appropriation level from the previous year's budget will remain in effect. Constitutional changes were enacted upon which set up a special reserve account that would reach \$8 billion or 5% of the General Fund. This legislation also restricts the use of certain types of borrowing to cover state deficits.

***Proposition 218:***

A statewide initiative passed by the voters of California on November 5, 1996. The initiative provided voters with the right to vote on new taxes. The passage of Proposition 218 also eliminated the City's Lighting & Landscape assessment district because assessments considered "general benefits" such as beach maintenance could not be assessed to property owners.

***Proprietary Fund:***

Proprietary Funds are a self-balance set of accounts that focus on determination of operating income and whose primary revenue sources are user charges to achieve cost recovery.

***Public Facilities Construction Fund:***

The Public Facilities Construction Fund is used to account for developer fees collected at the time a building permit is issued to provide for future public facilities necessitated by new development and expenditures for construction of beach parking facilities, public safety buildings or equipment and public facilities.

***Purpose Statement:***

This provides a general description of the primary purpose of a department or division.

***Quimby Act:***

The Quimby Act was first established in 1965 by the California legislature. It provides provisions in the Subdivision Map Act for the dedication of fees and/or parkland. California State law requires developers to dedicate fees or land for public parks at a ratio of 5 acres per 1,000 residents in the new development.

***Regional Circulation Financing and Phasing Program Fund:***

The Regional Circulation Financing and Phasing Program Fund is used to account for the revenues received from developer traffic impact fees and the expenditures for roadway improvements to accommodate new development.

---

# Glossary

---

***Reserve:***

An account used to indicate that a portion of fund equity is restricted for a specific purpose.

***Reserve Fund:***

The Reserve Fund is used to account for funds set aside for capital equipment replacement, facilities maintenance, park asset replacement and accrued employee benefits for retired, terminated or former employees funded from the General Fund.

***Resources:***

Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

***Revenue Bonds:***

Bonds issued pledging future revenues, usually water or sewer charges to cover debt payments.

***Safety/Quiet Zone:***

A designated section or railroad including one or more consecutive public grade crossings in which trains are prohibited from sounding their horns.

***Supervisory Control and Data Acquisition System:***

Supervisory Control and Data Acquisition System refers to industrial control systems used to control infrastructure processes, facility based processes, or industrial processes.

***Service Charges:***

Charges for specific services rendered.

***Service Description:***

A description of the services or functions provided by each department or division.

***Sewer Connection Fee Reserve:***

The Sewer Connection Fee Reserve is used to construct new facilities required to collect, transport and treat the additional sewage generated by new development.

***Sewer Depreciation Reserve:***

The Sewer Depreciation Reserve accounts for funds set aside for replacement or major repairs of Sewer Fund equipment or sewer system infrastructure.

***Sewer Fund:***

The Sewer Fund is used to account for the activities associated with the collection and treatment of wastewater by the City.

***Solid Waste Management Fund:***

The Solid Waste Management Fund is used to account for the activities associated with the collection, recycling, and disposal of residential and commercial solid waste within the City.

***San Onofre Nuclear Generating Station:***

San Onofre Nuclear Generating Station.

***South Coast Air Quality Management District:***

AQMD is the air pollution control agency for all of Orange County and the urban portions of Los Angeles, Riverside and San Bernardino counties.

***South Orange County Wastewater Authority:***

Created on July 1, 2001 as a Joint Powers Authority with no taxing authority to plan for, acquire, construct, maintain, repair, manage, operate and control facilities for the collection, transmission, treatment and disposal of wastewater, the reclamation and use of wastewater for beneficial purposes, and the production, transmission, storage and distribution of non-domestic water. Special Assessment Bonds: Bonds payable from the proceeds of special assessments.

---

# Glossary

---

***Special Revenue Fund:***

In governmental accounting, fund used to account for the proceeds of special revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

***State Revolving Fund:***

State program provides low-cost financing to public agencies for a wide variety of infrastructure projects.

***State Water Resources Control Board:***

Oversees the allocation of the state's water resources to various entities and for diverse uses, from agriculture irrigation to hydro electrical power generation to municipal water supplies, and for safeguarding the cleanliness and purity of California's water.

***Storm Drain Depreciation Reserve:***

The Storm Drain Depreciation Reserve accounts for funds set aside for replacement or major repairs of the Storm Drain Utility Fund equipment or storm drain system infrastructure.

***Storm Drain Utility Fund:***

The Storm Drain Utility Fund is used to account for the activities associated with the operation and maintenance of the City's storm water collection system.

***Street Improvement Fund:***

The Street Improvement Fund is used to account for revenues and expenditures related to the rehabilitation of City streets.

***Successor Agency:***

The entity responsible for winding down the operations of the Redevelopment Agency.

***Subsidence Claims:***

Claims pending against the City's General Liability Self-insurance Fund for land movement.

***Subventions:***

Revenues collected by the State which are allocated to the City on a formula basis. For example, motor vehicle and gasoline taxes.

***Supplemental Appropriation:***

An appropriation approved by the Council after the initial budget is adopted.

***Supplies:***

An expenditure classification for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory or resale items and small tools and equipment.

***Sworn:***

Full-time Lifeguard and safety personnel. Fire & Police personnel are included within Police & Fire contracts with the County of Orange.

***Taxes:***

Compulsory charges levied by the City, County & State for the purpose of financing services performed for the common benefit.

***Transient Occupancy Tax:***

Pursuant to the California State Revenue and Taxation Code Section 7280, a tax levied on any person occupying a hotel or motel room or rental property for less than 30 consecutive calendar days. The City's levy is 10% of the rent charged to the occupant.

***Transportation Bond Program:***

Proposition 1B provides that a percentage of proceeds of State bonds be used to fund the mobility, safety, and air quality improvements of Street and highway maintenance, rehabilitation, reconstruction, or storm damage repair conducted by cities.

---

# Glossary

---

***Unfunded Accrued Liability (UAL):***

When a plan or pool's Value of Assets is less than its Accrued Liability, the difference is the plan or pool's Unfunded Accrued Liability (or unfunded liability). If the unfunded liability is positive, the plan or pool will have to pay contributions exceeding the Normal Cost.

***Urban Runoff Management Plan:***

A plan to identify and implement programs that will reduce or eliminate polluted discharges and improve local water quality. The plan consists of three main components; structural treatment projects, dry weather monitoring/illegal discharge detection and elimination and public education. The URMP is managed through the Clean Ocean Fund.

***Vehicle License Fees:***

An annual fee on the ownership of a registered vehicle in California paid to the Department of Motor Vehicles (DMV). The state retains authority over both the amount of revenues that are collected and the method of their distribution to local governments and the Legislature holds the authority to alter the level of VLF revenues.

***Water Acreage Fee Reserve:***

The Water Acreage Fee Reserve accounts for fees assessed to developers on all parcels of land developed and connected to the City's water system. Expenditures from this fund are made to plan, design, inspect and construct new water system infrastructure and equipment.

***Water Depreciation Reserve:***

The Water Depreciation Reserve accounts for funds set aside for replacement or major repairs of Water Fund equipment or water system infrastructure.

***Water Fund:***

The Water Fund is used to account for the activities associated with the purchase, treatment, distribution and transmission of water by the City and its users.

***Workers' Compensation Fund:***

The Workers' Compensation Fund accounts for the cost to provide Workers' Compensation insurance coverage to all City employees in compliance with State of California requirements.

***Working Capital:***

A financial calculation, which represents operating liquidity to the City. It is calculated as current assets minus current liabilities.