

ANNUAL OPERATING BUDGET

Fiscal Year 2020-2021



City of Escondido
California



Budget document navigation tips: The Table of Contents contains links to all sections of this document. In addition, most even paged numbers are linked back to the Table of Contents.

About the front cover: A welcoming arch was built in 2020 across Grand Avenue in downtown Escondido at Centre City Parkway. The arch, which is 40 feet high and 180 feet wide, was a \$1 million gift to the City and was anonymously donated through the Escondido Community Foundation. The arch design incorporates the dome above City Hall and it was constructed in three pieces off site. It looks the same from both directions and can be lit at night . On April 11, 2020, the Escondido Community Foundation lit Escondido in solidarity as we face the unique challenges of today in honor of first responders and as a beacon of hope. The arch will be an icon of Escondido for generations to come.



CITY OF ESCONDIDO - CALIFORNIA

ANNUAL OPERATING BUDGET

Fiscal Year 2020-2021



Paul McNamara
Mayor



Consuelo Martinez
Deputy Mayor
District 1



(Vacant)
Council Member
District 2



Olga Diaz
Council Member
District 3



Michael Morasco
Council Member
District 4

CITY MANAGER
Jeffrey R. Epp

ASSISTANT CITY MANAGER
Jay Petrek

DEPUTY CITY MANAGER
William Wolfe

Prepared by the Finance Department



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
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Introduction

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
City Manager's Transmittal Letter**

Honorable Mayor, City Council and Citizens of Escondido:

With this letter, I provide the Operating Budget for the City of Escondido for Fiscal Year 2020-21. Our team has prepared this budget for your final approval after considering comments from the public and your input at a previous meeting. The budget is balanced without the use of reserves. The appropriation total for all operating funds is \$418,822,725 and for the General Fund is \$107,596,800. A budget serves as a financial planning document to reflect City priorities and needs, and continue providing core services. This budget sets the stage for a safe, clean, and efficiently run City in the upcoming fiscal year.

The City's budget process begins in December each year with a review and update of the General Fund long-term financial plan. This plan identifies future challenges and opportunities, as well as fiscal imbalances, and serves as the framework for the development of the Fiscal Year 2020-21 General Fund operating budget. This year, our budget preparation was interrupted by the global health emergency resulting from the COVID-19 pandemic and required significant course corrections in our planning process.

As communicated in previous financial updates, the General Fund long-term financial plan projected a \$6 million operating budget deficit in Fiscal Year 2020-21 with annual projected deficits growing to \$14 million by Fiscal Year 2023-24 and continuing over the next 15 years. The cause of this is very simple: revenues are not keeping pace with the growing cost of municipal services. The cost of municipal services is growing primarily because the pension related payments we are required to make for our employees is on an upward curve that will continue over the next twenty years.

To address the predicted structural budget gap for the upcoming fiscal year, Departments were required to submit their Fiscal Year 2020-21 General Fund operating budgets with a 3% reduction using their adopted Fiscal Year 2019-20 budget as the base to determine their reduction. Because department budgets were projected to grow on average by about 5% in Fiscal Year 2020-21, actual department budget reductions averaged around 8%. These proposed budget reductions have an impact on programs and services provided to the community, as discussed below.

Once all revised General Fund budgets were submitted to the Finance Department, and a summary of projected revenue and expenditures was prepared, it was determined that proposed budget reductions were sufficient to close the projected budget gap. However, on March 13, 2020, the City of Escondido, following both the Federal and State government, was forced to declare a state of emergency because of the COVID-19 pandemic. With the current social distancing restrictions, travel warnings and closing of non-essential businesses, certain categories of operating revenues have declined significantly and are projected to sharply decline over the remainder of Fiscal Year 2019-20 and to continue to decline at a slower rate in Fiscal Year 2020-21.

Sales tax is the largest General Fund revenue source at 35% of total revenue and is projected to decline in Fiscal Year 2020-21 by 3% to reach \$36 million. Economic indicators that drive spending and growth in sales tax receipts include the unemployment rate, total number of persons employed, and consumer confidence. While these numbers were at record highs

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
City Manager's Transmittal Letter**

leading into 2020, the impacts from COVID-19 have created much uncertainty and volatility, and it is difficult to estimate the full impact on our local economy.

Property tax revenue is projected to grow by 2% next year due to an increase in the assessed value of taxable property within the City. Franchise fees are projected to increase due to an anticipated increase in fees through a restructuring of the City's contract with Escondido Disposal. These increases will be offset by decreases in transient occupancy tax due to declines in travel and decreases in business license fees due to the economic slowdown. Overall General Fund projected revenue for Fiscal Year 2020-21 is estimated to increase 1% from the Fiscal Year 2019-20 amended revenue projection.

Factors affecting the General Fund expenditure side include increased retirement costs, workers' compensation costs, rising benefits costs, and negotiated salary increases provided for in agreements with the employee bargaining units. These increased costs were offset by departmental savings from staffing and service level reductions along with increased efficiencies from streamlining services using technology. General Fund operating expenditures were projected to increase by 5% in Fiscal Year 2020-21 but departmental budget reductions outlined below held the increase to 1% over the prior year adopted budget.

The General Government Support Services, Community Development, and Engineering Departments were able to successfully achieve budget reductions from the prior fiscal year by increasing department efficiencies, relying on the use of consulting services, and implementing new technology.

In addition, the Public Works Department decrease of 2% was achieved by eliminating part-time positions, which will have a major impact on the maintenance of City parks. Additional cost savings were achieved by reducing how often the parks parking lots are striped and sealed, reducing the pest control measures at the parks, and reducing the replanting and refreshing of existing landscaping at City facilities and the parks. The Police Department budget decrease of 1% was achieved by freezing seven full-time police department positions, vacating six part-time positions, and by decreasing funding to community outreach programs that target crime prevention and youth engagement.

The Community Services budget increase of 8% reflects the management decision to transfer the grant-funded After School Education & Safety program to the fee-based, revenue-generating After School Program ("ASP"). The Fire Department budget also increased from the prior fiscal year by 4% due to increased worker's compensation costs, increased pension costs, and increased salary costs.

Proposed budget reductions submitted by City staff were sufficient to close the projected budget gap in Fiscal Year 2020-21; however, as a result of COVID-19, the revenues that support the City's core services experienced a sharp and sudden decline in Fiscal Year 2019-20. Even after the cost saving measures, the budget relies on \$4 million of one-time funds from the Redevelopment Loan payment to the City. Such funds would have normally been placed in the Section 115 Irrevocable Pension Trust pursuant to prior City Council policy direction for use of one-time funds. The City's financial policy allows for the use of one-time revenues if they are to pay for non-recurring expenditures, provide transitional funding of operations for limited time period, add to reserves, or pay down unfunded liabilities.

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
City Manager's Transmittal Letter

The City will face significant challenges in years beyond Fiscal Year 2020-21. The City's most recent Multi-Year Financial Plan forecasts that projected revenue growth will not keep up with projected expenditure growth. According to this Plan, the City is potentially facing a budget deficit of \$8 million by Fiscal Year 2021-22. Eliminating a deficit this large is extremely challenging when 86% of the total General Fund budget pays for the cost of staffing to provide City services, and nearly 80% is dedicated to public safety and public works personnel for law enforcement, emergency services, street and park maintenance, graffiti removal and addressing homelessness issues.

The structural budget gap consistently present in Escondido's finances, plus the inevitable lingering impacts of the COVID-19 pandemic make addressing future City revenue the highest priority of staff, policymakers and the community in upcoming months.

In keeping with our commitment to long-term planning, we will continue to provide financial recommendations based on realistic revenue projections, risk assessments, and prudent spending to ensure a stable financial position. However, it is my firm recommendation that our policymakers keep all options on the table to address the magnitude of the projected deficits, which are forecast in upcoming years. These options will include consideration of new taxes and fees, complete elimination of certain programs, and radical restructuring of the City's operations and workforce. Staff will be working with the City Council to engage in thorough dialogue, build community consensus and develop strategies to address the challenge.

This operating budget is the culmination of diligent effort by the City's professional staff in the Finance Department with input and assistance from the Department Heads. I believe this budget reflects outstanding management of the City's finances and the budget development process and provides an honest assessment of the financial challenges we face.

All of the City employees appreciate your leadership as elected officials and look forward to working with the City Council on the budget issues and safeguarding the City's financial health.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jeffrey R. Epp".

JEFFREY R. EPP
City Manager

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
City Profile & History**

City Profile:

The City of Escondido is an established community with a population of 153,008 located in north San Diego County, approximately 30 miles north of the City of San Diego, California. Within the 37 square miles that comprise the city, there are many residential communities, a regional mall, a regional hospital, an auto center, a world renown Stone Brewery, various office, industrial, and commercial centers, a cultural center complex including a performing arts theater, a community theater, a museum and a conference center, and multiple parks and recreational facilities.

The City of Escondido was incorporated on October 8, 1888, under the general laws of the State of California. The City operates under a Council-Manager structure. The City Council is comprised of four Councilmembers elected by district and a Mayor elected at large, all to four-year terms. The City Treasurer is also elected. The City Council appoints a City Manager and City Attorney. The City provides full services to residents: police and fire protection, water and sewer services, building safety regulation and inspection, circulation and public facility capital improvement construction, street and park maintenance, planning and zoning, a senior center, a library, and a full range of recreational programs for citizen participation.

Escondido continues to establish itself as the “City of Choice” for businesses, developments, and families who are seeking a quality environment in which to live, work and play.

History:

The Escondido area was first occupied by the Luiseno Indians, who built campsites and villages along the creek. The location of Escondido was later identified and discovered by Juan Bautista de Anza, a Spanish explorer, in 1776. During the late 18th to early 19th century, Spain controlled the land and many missions were established in California. After Mexico gained its independence from Spain, the Mexican Secularization Act of 1833 was passed. This Act eventually called for the disestablishment of the missions and most of the California Mission



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
City Profile & History**

land was sold or given away in large grants called ranchos. Escondido was part of the former Rancho Rincon del Diablo ("Devil's Corner"). This land consisted of 12,633 acres and was granted to Juan Bautista Alvarado in 1843 by Mexican Governor Manuel Micheltorena. In 1850, the heirs of Alvarado sold the ranch to judge Oliver Witherby of San Diego. Then in 1868, the property was sold to the Wolfskill brothers of Los Angeles for \$8,000 and Escondido Valley came to be known as Wolfskill Plains. A group of investors from Los Angeles and San Diego bought the grant from the Wolfskills for \$128,000 and sold it to Escondido Company.

The Spanish name Escondido means "hidden" and was chosen possibly because the valley is surrounded by foothills or it may refer to hidden water or hidden treasure. In 1886, the Escondido Land and Town Company acquired the land grant, laid out the town site, and divided the valley into small farms.

On October 8, 1888, the city was incorporated and its voters elected a Council, Clerk, Treasurer, and Marshal.

During a period of depression, many people were unable to pay their irrigation taxes that were the result of the issuance of bonds needed to construct the Escondido Reservoir, later named

Lake Wohlford. A compromise was reached where the indebtedness would be forgiven upon payment of 43% of the amount due. In 1905, in celebration of the forgiven debt, the bonds were burned in present day Grape Day Park. This became an annual celebration called "Grape Day" due to grapes being the most important agricultural product of Escondido at the time. Other industries that have contributed to Escondido's prosperity include citrus, hay, grain and avocados.



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
City Mission, Values & Strategic Goals**

City Mission:

The mission of every employee of the City of Escondido is to provide a community that is safe, clean, and efficiently run.



Values:

- Safety
- Cleanliness
- Efficiency

Strategic Goals:

The voices of the community and elected officials through the City Council Action Plan set the strategic goals for the key outcomes of City services through the budget process.

Several years ago, the City Council adopted four major priority areas:

Economic Development, Fiscal Management, Neighborhood Improvement, and Public Safety. From time to time, particularly during periods of political change, or such as early 2019 when the City began responding to the global pandemic, some of these major priorities are emphasized more than others. However, the budget incorporates current realities within these four broad priorities areas, with the goal of achieving economic health, a safe community, high performing local government, neighborhood livability and effective transportation routes throughout the City of Escondido.

Each major priority area has a single overarching goal:

1. **ECONOMIC DEVELOPMENT**
Goal: Ensure the long-term vitality of Escondido's local economy
2. **FISCAL MANAGEMENT**
Goal: Approve a balanced budget each year, as required by State law, that ensures the City's fiscal stability
3. **NEIGHBORHOOD IMPROVEMENT**
Goal: Improve aesthetics, design, land uses, services and accessibility to support community needs
4. **PUBLIC SAFETY**
Goal: Maintain a safe environment for Escondido with high quality emergency services

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Budget Overview**

The City of Escondido's fiscal year 2020-21 total operating budget totals \$204.6 million. The operating budget is comprised of thirty-two different funds. The City's General Fund budget totals \$107.6 million; Enterprise funds total \$89 million; other remaining funds total \$8 million in expenditures. The following information provides an overview of the various funds making up the Fiscal Year 2020-21 operating budget.

GENERAL FUND

The following 2020-21 General Fund sources and uses of funds is balanced without the use of reserves:

Sources of Funds:

Operating Revenue	\$102,017,820
Transfer from Gas Tax	2,055,000
Transfer from Daley Ranch Restoration	30,000
Deposit – Joslyn Trust	100,600
Advance Payback from Successor Agency-Redevelopment	5,982,930
TOTAL, Sources	<u><u>\$110,186,350</u></u>

Uses of Funds:

Operating Budget	\$107,596,800
Transfer to Capital Projects	42,200
Transfer to Reidy Creek Golf Course-Debt Service	363,270
Transfer to Reidy Creek Golf Course-Operations	76,410
Transfer to Vehicle Parking District	97,090
Transfer to Successor Agency-Housing	25,000
Add to Economic Uncertainty Reserve	1,985,580
TOTAL, Uses	<u><u>\$110,186,350</u></u>

GENERAL FUND SOURCES OF FUNDS

Available General Fund resources are anticipated to be \$110.2 million. The proposed Fiscal Year 2020-21 General Fund revenue estimate is \$102 million. This represents an increase of \$2.5 million or 2.4 percent over the Fiscal Year 2019-20 amended revenue projection. The balance of funding is comprised of \$2.1 million in transfers from other funds, amounts on deposit from PEG fees and the Joslyn Trust and \$6 million from the advance payback from the Successor Agency – Redevelopment Fund.

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Budget Overview

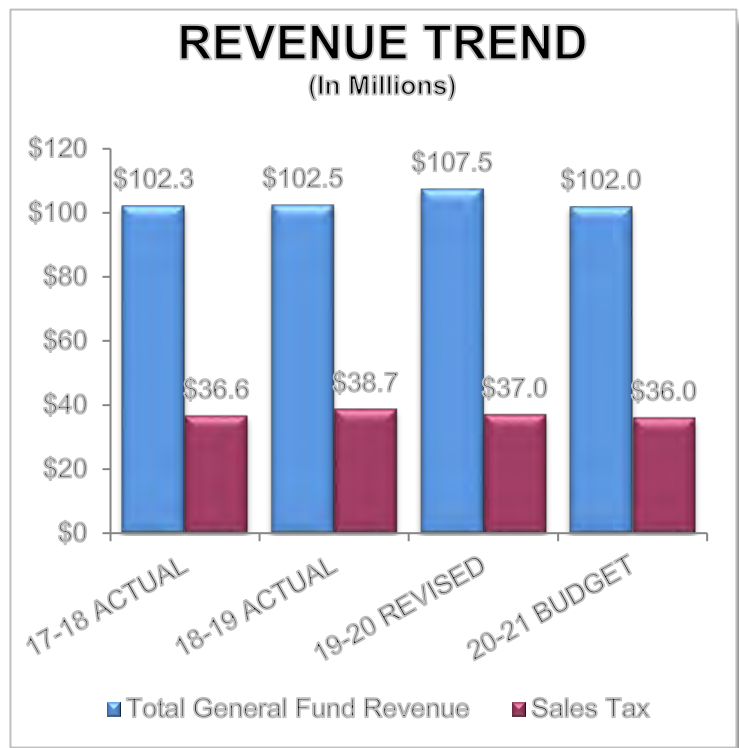
The following are the basic components underlying revenue projections in Fiscal Year 2020-21:

<u>Revenue</u>	<u>2019-20</u> <u>Revised</u>	<u>2020-21</u> <u>Projected</u>	<u>Dollar</u> <u>Change</u>	<u>% Change</u>
Sales Tax	\$36,936,200	\$35,991,300	\$(944,900)	-3%
Property Tax	13,951,000	14,228,000	277,000	2
Property Tax in Lieu of VLF	14,628,000	15,213,000	585,000	4
Other Taxes	13,399,285	14,085,800	686,515	5
Permits and Licenses	944,500	1,003,500	59,000	6
Fines and Forfeitures	1,226,000	1,226,000	0	0
Intergovernmental	3,205,000	3,165,000	(40,000)	-1
Charges for Services	12,127,400	12,331,020	203,620	2
Investment and Rental Income	4,018,710	4,018,000	(710)	0
Other Revenue	768,550	756,200	(12,350)	-2
One-time Revenue	6,299,985	0	(6,299,985)	-100
Total with One-Time Revenue	\$107,504,630	\$102,017,820	\$(5,486,810)	-5%
Total excluding One-Time Revenue	\$101,204,645	\$102,017,820	\$813,175	1%

- Sales tax is the largest General Fund revenue source at 35% of total revenue. Sales tax revenue is projected to decline in Fiscal Year 2020-21 by 3% to reach \$36 million. This decrease is mainly due to declines in sales tax receipts from brick and mortar stores, which are projected to decline by \$1.8 million or 6% over the prior year. This amount is offset by increases in projected sales tax revenue collected from online sales of about \$900,000, as explained below.

Economic indicators that drive spending and growth in sales tax receipts include the unemployment rate, total number of persons employed, and consumer confidence. While these numbers

were at record highs leading into 2020, the impacts from COVID-19 have created much uncertainty and volatility, and it is difficult to estimate the full impact on our local economy. Working with the City's sales tax consultant, declines are being projected in every economic



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Budget Overview**

segment in our local economy. The two largest economic segments for the City, transportation and general retail, account for 60% of local sales tax, and are experiencing the largest declines. The transportation segment includes new and used auto sales and service stations, and is projected to decline by \$714,000 or 6% over prior year. General retail, which includes department stores, apparel stores, and furniture stores, is projected to fall by \$470,000 or 8% over the prior year.

Fortunately, this lower sales tax from brick and mortar stores is being offset by increases in sales tax revenue collected from online sales. The U.S. Supreme Court decided in the *Wayfair* case that state and local governments could require online retailers to collect sales tax even if the retailer did not have a physical presence in the state or local tax jurisdiction. Based on this decision, changes were made to California state law that effective on April 1, 2019, out-of-state retailers that meet a threshold of having \$500,000 in cumulative sales in California during the preceding 12 months must begin collecting sales tax in California, even if the retailer does not have a physical presence in the state. Second, effective October 1, 2019, Marketplace Facilitators such as Amazon, Ebay and Etsy became obligated to collect and remit sales and use taxes for third party retailers who contract with the facilitator to provide sales related services. The same \$500,000 threshold applies to Marketplace Facilitators. The local portions of these tax collections are being allocated to cities and counties on a pro-rata basis through the State and County Pools.

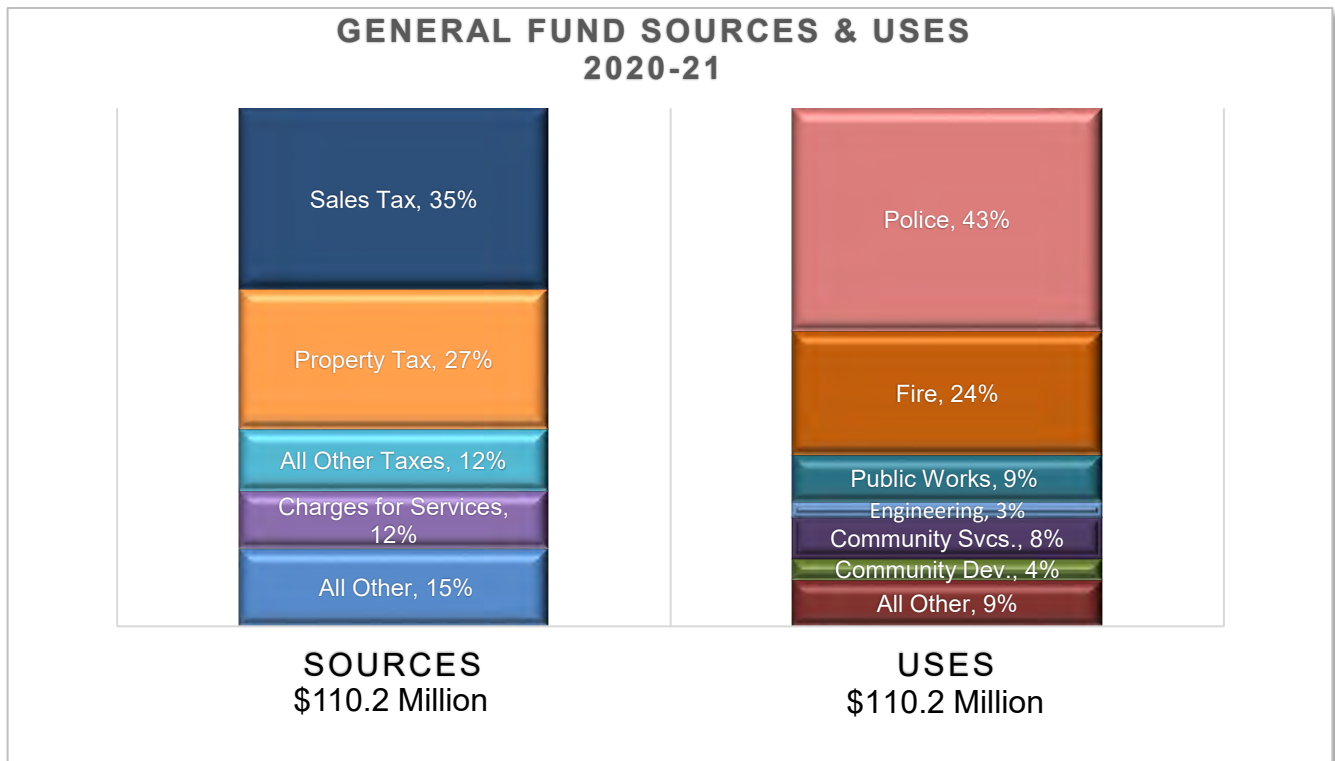
- Property tax revenue is projected to increase by 2%, totaling \$14.3 million. Prior year property tax growth was estimated at 3% and the City is on target to exceed this projection by 1%. The major factors influencing property tax revenue are the California Consumer Price Index ("CCPI"), number of home sales, and increased median home prices. Proposition 13, passed by voters in 1979, specifies that a property's assessed value may increase at the rate of the CCPI, but cannot exceed 2% per year unless the property is improved or sold to establish a new assessed value. The State Board of Equalization determined that the CCPI increased by 2.98%; the Proposition 13 inflation factor for assessment role 2020 is 2%. This means that the assessed valuation of properties not improved or sold will increase by 2% in Fiscal Year 2020/21. In addition, the median sales price for a home in Escondido for January 2020 averaged \$545,000, which is an increase of 3%, compared to the January 2019 median sales price. As homes sell, this increased price will become the new assessed value for property tax purposes. Property tax has a general delay of 12 – 18 months from when assessed valuations are established to when taxes are received by the City. Therefore, the City continues to project growth in property tax revenue and does not anticipate a major impact from the COVID-19 pandemic.
- Property tax in lieu of Vehicle License Fees ("VLF") is estimated to increase by 4% to reach projected revenue of \$15.2 million. Growth in this revenue is based on the change in assessed property tax values in the City on the prior year assessment role. This is different from property tax growth, which is based on the change in assessed property tax values on the current year assessment role.
- There are a variety of other taxes, which include franchise fees, transient occupancy tax, business license fees, property transfer tax and the Redevelopment Property Tax Trust Fund ("RPTTF") residual payment. These other taxes are projected to increase by 5% to

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Budget Overview**

reach projected revenue of \$14.1 million. Staff estimates additional revenue from the RPTTF residual payment and increased franchise fees from Escondido Disposal's amended franchise agreement reached last June. These increases will be offset by decreases in transient occupancy tax due to declines in travel and decreases in business license fees due to the economic slowdown.

- Permits and licenses that are collected for building, plumbing, electrical, mechanical, fire code and mobile-home permits are projected to increase by 6% in the upcoming year to reach a projected revenue of \$1 million. The majority of this increase is due to a projected increase in building permits.
- Fines and forfeitures are projected to remain flat at \$1.2 million. Fines and forfeitures are collected by the City for vehicle code fines, parking ticket fines, other court fines, library fines, code enforcement citations and impound fees.
- Charges for services are projected to increase by 2% to reach estimated revenue of \$12.3 million. Charges for services include developer processing fees, paramedic fees and community services fees. The majority of the increase is attributable to the anticipated additional revenue collected from three new school sites participating in the After-School Program. Staff are still awaiting confirmation from the Escondido Union School District about their plan to expand After-School Programs at these additional sites.
- Income from interest and property includes rent received from leased City property and interest income on City investments. This revenue from investment income and rental income is projected to remain flat to reach revenue of \$4 million. The City plans to prepay the annual unfunded accrued liability ("UAL") for the Safety and Miscellaneous Plans in July 2020, which will result in additional investment earnings to the General Fund of \$187,000. This amount should offset declines in lease payments and lower investment earnings due to the City's declining portfolio yield.
- Currently, the City is not budgeting any one-time revenue in Fiscal Year 2020-21. The City's financial policy allows for the use of one-time resources to pay for non-recurring expenditures, provide transitional funding of operations for a limited time period, add to reserves, or pay down unfunded liabilities. One-time revenue budgeted in Fiscal Year 2019-20 included developer reimbursements of \$636,000, unclaimed deposits of \$1.2 million, the sale of Windsor Gardens of \$4.1 million and fire assistance of \$320,000.
- To address a \$4 million deficit and achieve a balanced budget for Fiscal Year 2020-21, City Council approved Staff's recommendation to divert the transfer of funds in the same amount from the Redevelopment Loan payment to the city.

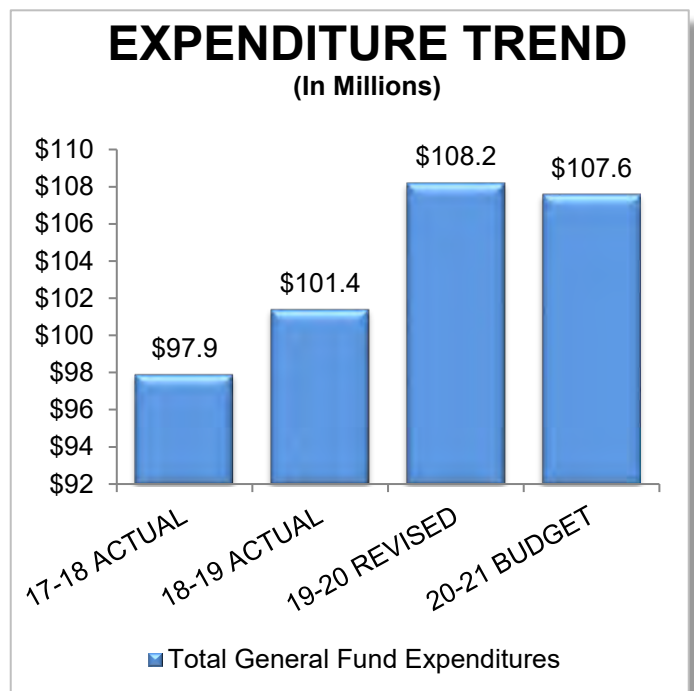
**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Budget Overview**



GENERAL FUND USES OF FUNDS

Proposed total uses of funds for Fiscal Year 2020-21 are \$110.2 million. The total proposed General Fund Operating Budget is \$107.6 million. It has increased by approximately \$777,000 or 1 percent compared to the Fiscal Year 2019-20 Operating Budget adopted on June 12, 2019. Other uses of funds include \$2.6 million in transfers to other operating funds.

The following chart shows General Fund expenditures by department. The chart compares total Fiscal Year 2020-21 projected expenditures to the amounts budgeted in the previous years. A brief description of each department, the services it provides, and a summary of significant department budget



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Budget Overview**

changes in the Fiscal Year 2020-21 Operating Budget, are noted on the pages following the chart.

<u>Department</u>	<u>2019-20 Revised Expenditures</u>	<u>2020-21 Projected Expenditures</u>	<u>Dollar Change</u>	<u>% Change</u>
General Govt. Support Services	\$5,942,525	\$5,655,070	\$(287,455)	-5%
Community Services	8,164,640	8,827,290	662,650	8
Community Development	4,780,700	4,610,390	(170,310)	-4
Public Works	10,288,145	10,100,860	(187,285)	-2
Engineering	2,737,155	2,567,190	(169,965)	-7
Police	45,928,260	45,633,100	(295,160)	-1
Fire	24,746,165	25,764,270	1,018,105	4
Community Relations & CCAE	2,491,540	2,535,050	43,510	2
Non-departmental	1,724,415	1,903,580	179,165	9
Total Expenditures	\$106,803,545	\$107,596,800	\$793,255	1%

- General Government Services include the following departments: City Council, City Manager, City Attorney, City Clerk, City Treasurer, Finance, Human Resources, Risk, and Information Systems and Geographic Information Systems ("GIS"). These combined department operating budgets total \$5.7 million and have decreased by 5% compared to the prior year due to efficiencies. Examples of these efficiencies include the relocation of the City Clerk Records Center from an off-site location to City Hall eliminating the lease, maintenance and security costs on the off-site location. The City Treasurer outsourcing investment management services has improved investment returns and reduced staff time necessary to select investments. Efficiencies to the utility billing process allow customers to receive paperless utility bills and pay their utility bills on-line which reduces Finance staffing needs. The Human Resources Department utilizes technology to streamline the new hire onboarding process saving staff time preparing new hire packets. Information Systems expanded online services to customers in Community Development as well as improved workflows and accessibility to information for staff using Cityworks software. New technologies in networking and telephones have also been implemented that have improved data and voice communication and reduced costs.
- Community Services includes the following departments: Communications, Video Services, Recreation, Library Services, Older Adult Services, and Senior Nutrition. These combined department operating budgets total \$8.8 million in Fiscal Year 2020-21 and have increased \$662,650 or 8% over the prior year. Below is a brief description of each department, a summary of significant budget changes, and an explanation of how the reductions were achieved.

Communications staff contribute to the efficient and effective operations of the City by coordinating the creation and distribution of content to key internal and external constituents; producing and distributing public information; and facilitating coordination with

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departments, divisions, and outside agencies. Communications is the contact point for media relations, public relations, crisis communication, employee communication, social media, community outreach, and a variety of other communication services. The Graphics staff produce high-quality, professional, on-brand materials that aid not only in the communication of important City information to the public, but also with legally required Planning notifications. In order to achieve the 3% reduction, "Visit Escondido" operations have been moved out of the Grand Avenue storefront and into City Hall. The full-time Tourism and Marketing Administrator position, which was vacated due to retirement, will not be filled. Instead, a part-time employee will staff an information desk at City Hall and a professional services contract for digital brand management will round out the support for this service. These proposed changes resulted in savings of \$21,000.

Video Services staff ensure that residents have access to high quality broadcasts of weekly City Council meetings as well as public, educational, and governmental information through Cox Cable Channel 19 and AT&T U-Verse Channel 99 broadcasts. The Video Services budget decreased by \$4,500 over the prior year budget or 4%.

Recreation provides healthy, innovative and educational opportunities to unify our community. Recreation staff have been transitioning out of the grant-funded After School Education & Safety ("ASES") program due to grant mandates that require operational costs beyond what the grant can provide. Staff are instead pursuing opportunities with Escondido Union School District to expand the fee-based, revenue-generating After School Program ("ASP") at three new school sites plus a new morning program at an existing site. The expenditure increases to the Recreation budget of about \$588,000 are due to zeroing out the grant funded ASES budget, which was in a Special Revenue Fund, and moving the staffing and related costs needed to operate the After School Program into the Recreation budget. The projected revenue from the After School Program will entirely cover the operational costs so even though the Recreation budget increased by \$588,000, this increase was covered by increased revenue. Staff are still awaiting confirmation from the Escondido Union School District about their plan to expand After School Programs at these additional sites. Reorganization of staffing responsibilities, program areas, and service delivery models; a reduction to the overtime line item for Public Works staff time assisting with sports tournaments and special events; elimination of \$10,000 from Professional Services for lifeguard training as we currently have staff members who are trained to perform lifeguard certifications in-house; reductions to Maintenance of Equipment; and decreases to M&O costs associated with program support resulted in a 3% reduction of \$90,000.

The Escondido Public Library provides free access to resources and materials that promote the joy of reading, study, research, and learning. The Library budget increased by \$91,000 or 3% over prior year due to the library services contractual agreement and increased utility costs.

Older Adult Services provides a safe environment where older adults can participate in life-long learning instruction. Older Adult Services overall budgeted expenditures remained flat over the prior year but staff were able to achieve a 3% savings to the General Fund by

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transferring \$18,600 from the Joslyn Trust. This is not a sustainable, long-term solution as the Trust has a limited balance and no significant sources of revenue.

The Senior Nutrition division serves nutritious, well-balanced meals, Monday through Friday, to low and moderate income adults, 60 years and older. The Senior Nutrition Center budget increased by \$70,000 compared to prior year due to increased professional services agreements with the food and transportations providers. Despite this, 3% savings to the General fund was achieved by transferring \$82,000 from the Joslyn Trust. This is not a sustainable, long-term solution as the Trust has a limited balance and no significant sources of revenue.

- Community Development includes Planning, Code Enforcement, and Building. These departments guide the physical development of the City, protect life and property through the application of building codes and standards, and enhance the image and appearance of the City. These combined department operating budgets total \$4.6 million and have decreased 4% compared to the prior year. The Building and Planning Departments achieved these savings by reducing contracted consulting services. Code Enforcement savings were achieved by staffing reductions that may cause slowdowns in case management and proactive code enforcement.
- Public Works includes the Streets and Parks Department operating budgets. The Streets Department is responsible for filling potholes, maintaining sidewalks, cleaning storm water channels, replacing traffic signs, sweeping and lane striping City streets, and graffiti eradication. The Parks Department maintains the City's parks, median and parkway landscaping, open spaces, trees and landscaping at City facilities. These combined operating budgets total \$10.1 million and have decreased \$187,285 compared to the prior year. This decrease was achieved in the Parks Department by eliminating all the part-time positions. This staffing reduction will have a major impact on the maintenance of the ballfields at Kit Carson Park. Additional cost savings were also achieved by reducing how often the parks parking lots are striped and sealed, reducing the pest control measures at the parks, and reducing the replanting and refreshing of existing landscaping at City facilities and the parks. The decrease in the Streets Department was achieved by lowering contract services paid for street maintenance due to a new piece of equipment, which allows Streets to perform the function in house.
- The Engineering Department coordinates engineering review of private development projects, planning applications, and environmental studies; oversees and maintains the City's inventory of real property assets; designs and administers bidding of all capital improvement projects; inspects all public construction projects including those initiated by private developers; and administers all traffic and transportation projects including those for traffic signals. The Engineering Department budget totals \$2.6 million and has decreased 7% compared to the prior year. This decrease was achieved by increasing allocations out to capital projects by ensuring that the full cost of an employee is charged to projects maximizing contributions from grant funds and other Capital funding sources.

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- The Police Department enhances public safety and the quality of life in our community by fostering trust and preserving peace. Overall, the Police Department's costs are decreasing by \$295,160 or 1% compared to the prior year to reach projected expenditures of \$45.6 million. The Police Department budget in Fiscal Year 2020-21 was projected to increase by \$1.6 million or 3.5% over the prior year. In order to achieve a 1% budget reduction, budget cuts of \$1.9 million were needed and are outlined below.

Savings to employee services of \$1.2 million was achieved by freezing seven full-time police department positions and vacating six part-time positions. The full-time positions include one Police Lieutenant, four Police Officers, one Public Safety Dispatcher, and 1 Police Records Technician. The part-time positions include one Department Specialist in Internal Affairs, one Department Specialist in the Investigations Bureau and four Department Specialists at the Range. Impacts to freezing the Lieutenant and Police Officers include: jeopardizing Patrol staffing levels that could force COPPS Division officers back to Patrol to maintain minimum staffing levels; and vacant positions could create staff shortages within the Investigations Bureau, forcing a reduction in the investigation of lower level criminal cases. Impacts to freezing the Lieutenant position creates an increase to management span of control. Freezing the Police Records Technician position and Department Specialists increases the workload for the Investigations Bureau. Other Police Department cuts that totaled about \$700,000 included a reduction in overtime, community outreach, lease vehicles and replacement laptops. Cuts to community outreach will reduce efforts in crime prevention and youth engagement.

- The Fire Department provides emergency operations, emergency preparedness, and fire prevention services to safeguard lives and property. The Fiscal Year 2020-21 operating budget reflects an increase of \$1 million or a 4% increase compared to the prior year to reach projected expenditures of \$25.8 million. The Fire Department has little ability to cut costs and yet experiences the same cost increases applicable to other employees, such as increased worker's compensation costs, increased pension costs, and increased salary costs. The Fire Department budget for Fiscal Year 2020-21 leaves the number of personnel unchanged from the prior year.

The Fire Department budget maintains a fixed level of staffing for seven fire engines, five ambulances, one ladder truck and one Battalion Chief. These pieces of equipment are staged at seven stations throughout the City and are available and ready to respond 24 hours per day, 7 days per week. In addition, when calls are dispatched through the Communications Center, the dispatch response plan calls for specific pieces of equipment, in addition to the fixed personnel for each of those pieces of equipment. For example, when the Communications Center dispatches a response to a residential structure fire, the Department always sends a minimum of three fire engines, one ladder truck, one rescue ambulance and one Battalion Chief so that there are enough firefighters to execute multiple tasks including search and rescue, fire suppression, ventilation, safety/backup for rapid intervention and overall scene command.

The Department does not have additional positions to provide relief coverage for station personnel. Thus, any time employees are ill, on vacation, or injured, replacement personnel must be called in (and paid overtime) to maintain the fixed staffing levels for each piece of

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equipment. It should be noted that the Overtime budget does not include overtime costs associated with Escondido Fire providing assistance to other communities during large scale emergencies throughout the State that are reimbursed. Because requests for assistance are unpredictable, those costs and revenues are accounted for during midyear budget reports and adjustment requests.

In the proposed budget for the Fire Department for Fiscal Year 2020-21, PERS and PERS Unfunded Liability increased \$685,000 over the prior year. Workers Compensation costs increased nearly \$200,000 because in Fiscal Year 2019-20 the Fire Department had several large workers compensation claims including chronic conditions and one serious injury resulting from a roof collapse at a fire in a commercial building. These costs impact rates for subsequent years. Salaries for Fire Department personnel increased \$531,000 due to contracted employee and management salary increases, step raises, and an hourly increase for entry level Paramedics from \$13.50 to \$16.00 per hour to address recruitment and retention.

Finally, the State of California has recently implemented a new fee imposed for each ambulance transport provided by the City. This "Quality Assurance Fee" ("QAF") revenue is then used by the State to leverage Federal funding, and this consequently enhances ambulance transportation revenue for Medi-Cal patients. Because of the number of Medi-Cal patients transported by the Escondido Fire Department, the total new revenue anticipated for the City is \$612,000. However, the immediate impact to the Department is the anticipated payment of the fee throughout the year in the amount of \$280,000, less other cuts the Department made to maintenance and operations for a net increase of \$166,030.

- The Community Relations (Community Fireworks, Cruisin' Grand, and Christmas Parade) and California Center for the Arts Escondido Departments bring people together in the community to celebrate visual and performing arts. Increased community participation has been a focal point of the current City Council. The combined budgets total \$2.5 million and increased 2% over the prior year. Some form of these events will be a priority in spite of the pandemic, and cost increases are primarily due to increased building maintenance costs allocated to these budgets.
- The Non-Departmental budget accounts for expenditures not directly chargeable to other City Hall departments. This budget increased by approximately 9% due to added projections for election costs related to a sales tax measure, measure K, Treasurer, and three Council Members.

OTHER FUNDS

Other major sources of revenue are within the following funds:

Water

Total sources of funding for the Water Fund are estimated at \$105 million, an increase of over \$40 million, or 65 percent, over the prior year estimate. This is primarily because the Water Department anticipates \$40 million going towards the undergrounding of the

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Escondido Canal through the San Pasqual Indian Reservation for this year. Fifty percent of the total anticipated amount towards this project will be reimbursed by Vista Irrigation District. Projections for a \$20 million Ibank Loan have been included to fund the remaining cost of this project. This \$40 million will be transferred out to the Water Capital Project Fund. The major source of revenue for this fund is customer user fees, which include a fixed monthly service charge based on the size of the customer's water meter, and a monthly water use charge that is based on a tiered commodity rate for residential and irrigation customers and a uniform commodity rate for other customers. Other revenues include filtration charges paid by Vista Irrigation District for their 20 percent share of water treatment capacity, recreational fees collected at the City's two lakes that store untreated water, sale of electricity generated by the power plant located beneath Lake Wohlford Dam, connection fees charged to customers to connect to the Water System, and interest income. There is a \$3.6 million increase in water sales and service charges projected for fiscal year 2020-21 due to a scheduled rate increase in March 2021.

Wastewater

Total sources of funding for the Wastewater Fund are estimated at \$95 million, an increase of \$14.5 million, or 18 percent, over the prior year estimate. This increase is primarily for additional costs associated with the construction of a Membrane Filtration Reverse Osmosis facility and pump station to improve recycled water quality for agriculture uses. The funding for this project will be transferred out to the Wastewater Capital Project Fund. The major source of revenue is from customer user fees that include a wastewater service charge, a recycled water service charge, and recycled water usage. Other revenues include treatment charges paid by the City of San Diego for their share of wastewater treatment costs from the Rancho Bernardo community, connection fees charged to customers to connect to the Wastewater System, and interest income. There is a \$1.5 million increase in service charge revenue that go towards major capital projects projected due to a scheduled rate increase in March 2021.

The following "Other Funds" which propose an increase or decrease of more than 10% as compared to the prior year adopted operating budget are as follows:

Warehouse

The City's Warehouse provides a centralized location to store goods and materials that are necessary for daily City operations, and essential for unforeseen emergencies or immediate repairs. This budget is projected to decrease by about \$109,000 or 70% compared to the prior year. This was achieved by automating the inventory system using barcodes to track inventory items. This system will help manage the inventory by providing staff with more real time information on the inventory quantity, location, and status. The new inventory system will allow each division the ability to checkout its own inventory making it possible for the Warehouse to operate with less staff.

Telecommunications

Telecommunications manages the City's unified communication and collaboration services that include voice and data communications for City Hall and 24 remote locations. The Telecommunications budget is proposing a decrease of \$58,000 compared to the prior

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year budget. Last year, Telecommunications paid the cost to upgrade the City's phone system to Voice over Internet Protocol ("VoIP"). This technology allows staff to make voice calls using a broadband Internet connection instead of a regular (or analog) phone lines, which improves efficiencies that have led to reduced costs.

Property Insurance

The Property Insurance Fund accounts for the transactions related to obtaining property insurance for the City. This fund is proposing a \$207,000 increase to its total operating budget due to an increase in the property insurance premium. Recent California wildfires have effected this rate and caused this premium increase.

HOME Fund

The HOME Program administers a variety of programs providing affordable housing for low-income households including building, buying, and/or rehabilitating affordable housing for rent or homeownership. This fund is proposing a decrease of \$7,500 or 12% to its operating budget primarily because of lower allocations in from the Successor Agency-Housing Fund.

Successor Agency- Housing

The Successor Agency-Housing Fund administers a variety of programs providing affordable housing for low-income households including building, buying, and/or rehabilitating affordable housing for rent or homeownership. This fund proposes an increase in the operating budget of approximately \$43,000 or 12%, primarily due to a decrease in the administrative allowance from the Redevelopment Agency.

The City's Enterprise Funds account for the financial activity of the City's water utility and the wastewater utility. The costs for providing these services to the public are recovered through user charges. Both the Water and Wastewater funds are investing in technology to reduce costs and maximize efficiencies. Below is a brief description of each department and a summary of the significant changes in their Fiscal Year 2020-21 Operating Budget.

Water Fund

The Water Fund operates the Water Treatment Plant that supplies water to approximately 26,000 residential, commercial and agricultural customers in the City. This Department also provides maintenance on the Escondido Canal that carries untreated water 14 miles from the intake on the San Luis Rey River to Lake Wohlford. The Department's Lakes and Open Space Division maintains Daley Ranch, Dixon Lake, and Lake Wohlford that provides fishing and boating to the community. The Water Fund budget increased by \$1.3 million or 2.3% compared to the prior year. These increases were primarily from increased employee service costs of \$519,000, increased software costs of \$326,000 from the planned investment in the City-Works project, increased chemical costs of \$200,000, and increased interest expense of \$490,000 to finance the Lindley Reservoir Tank Replacement project.

Wastewater Fund

The Wastewater Fund operates the Hale Avenue Resource Recovery Facility ("HARRF") for the effective treatment of wastewater within the City's jurisdiction. The Recycled Water

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division produces recycled water from the HARRF and distributes it to various City landscape irrigation customers including golf courses, school fields, City parks and green belts. The Environmental Programs Division administers a number of programs relating to water, wastewater and storm water compliance. The Wastewater Fund budget increased by \$848,000 or 2.9% compared to the prior year. These increases were primarily due to employee service cost increases of \$568,000 and increased capital outlay of \$232,000 due to end of life or aging equipment that needed to be replaced to maintain reliability and functionality.

GANN LIMIT

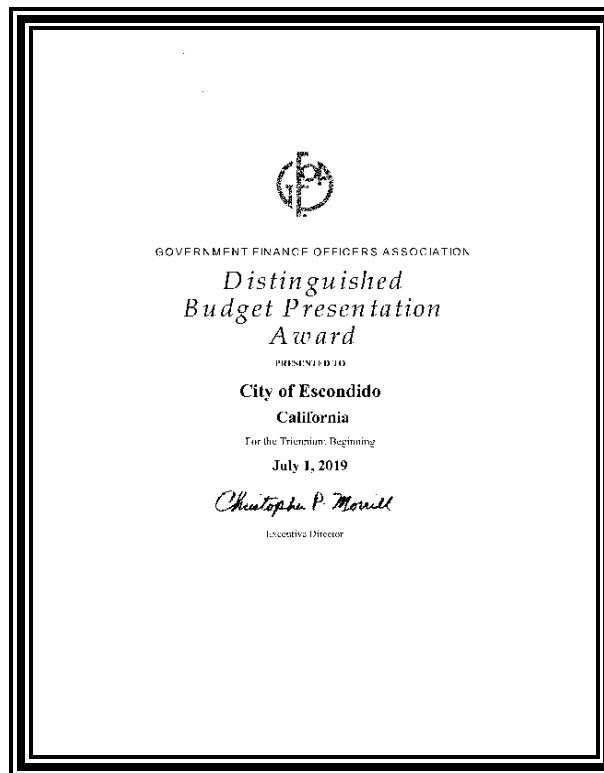
Proposition 4 was passed in November 1979. This proposition created a limit on the amount of revenue derived from tax proceeds that could be spent in a given year. This limit, known as the "Gann Limit," was preventing many cities, as well as the state, from spending taxes that were received over this limit. Proposition 111, passed in the June 1990 election, changed the basis for the calculation of the City's limit, starting with the limit for 1991-92. The factors that can now be used give the City a significant margin. The Gann Limit will not be a concern for many years to come.

The Gann limit for the past two years and the current limit with applicable appropriations subject to that limit are as follows:

<u>Year</u>	<u>Limit</u>	<u>Appropriations Subject to Limit</u>	<u>Appropriations Margin</u>
2018-19	\$1,168,514,608	\$79,039,718	\$1,089,474,890
2019-20	1,296,618,864	81,188,412	1,215,430,452
2020-21	1,350,363,716	78,748,071	1,271,615,645

Under State law, as outlined in Article XIII-B of the state constitution, the City must calculate an appropriations limit and adopt it through resolution for the forthcoming fiscal year. The limit was previously based on a combination of the increase in population and the lesser of the increase in California personal income or the Consumer Price Index. With the passage of Proposition 111, the City can choose between the growth in the California Per Capita Income or the growth in the non-residential assessed valuation due to new construction in the city. We can also choose between the population growth of the city or the county. These options start with the 1986-87 limitation. The growth in non-residential assessed valuation is not yet known for 2020-21, so the Per Capita Personal Income Factor was used. The limit will be adjusted when the final numbers are known. The limits for prior years have been finalized.

**CITY OF ESCONDIDO
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Budget Awards**



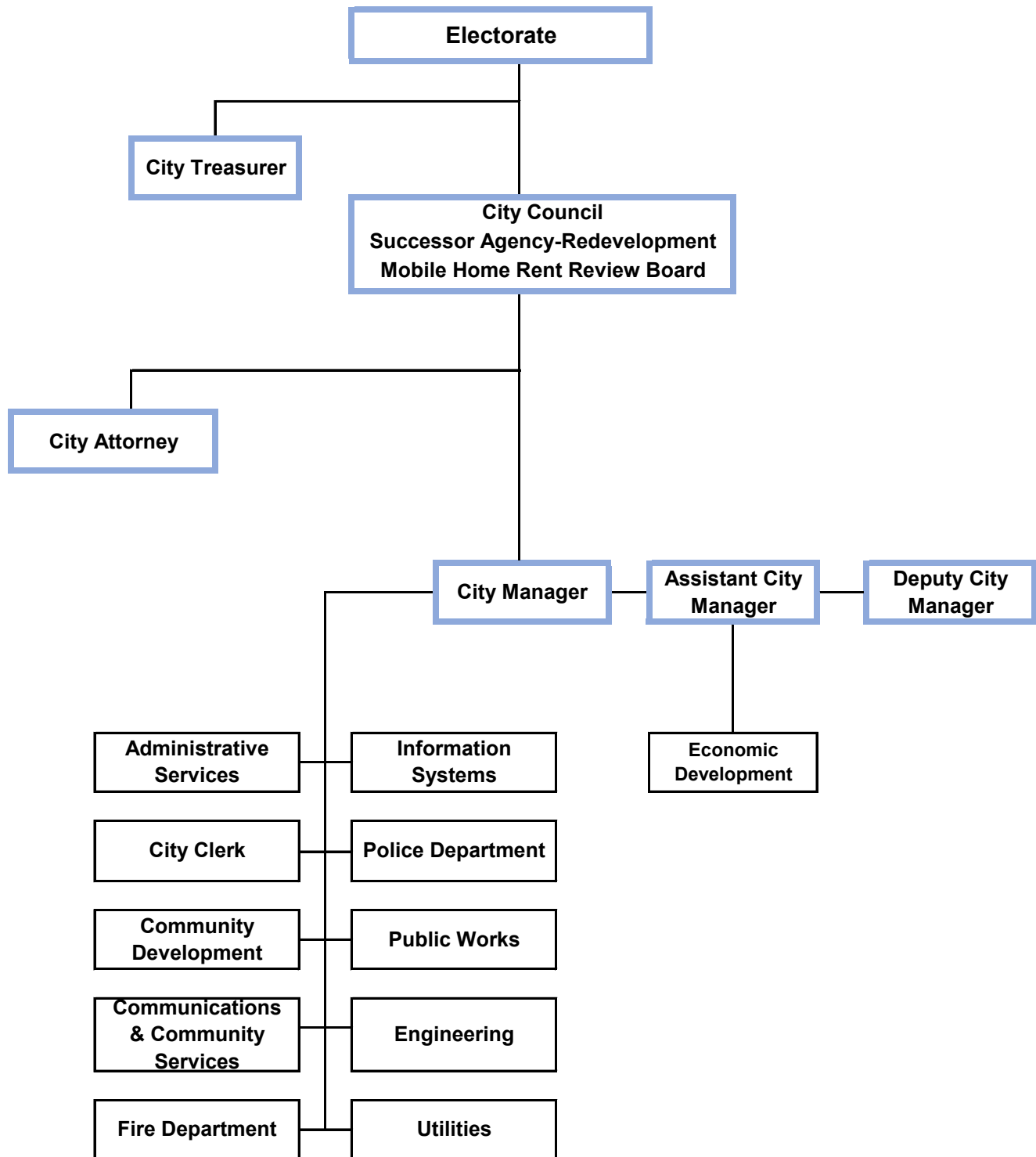
These awards are valid for a period of one year only. The City believes our current budget continues to conform to program requirements and it will be submitted to CSMFO and GFOA to determine its eligibility for both awards.





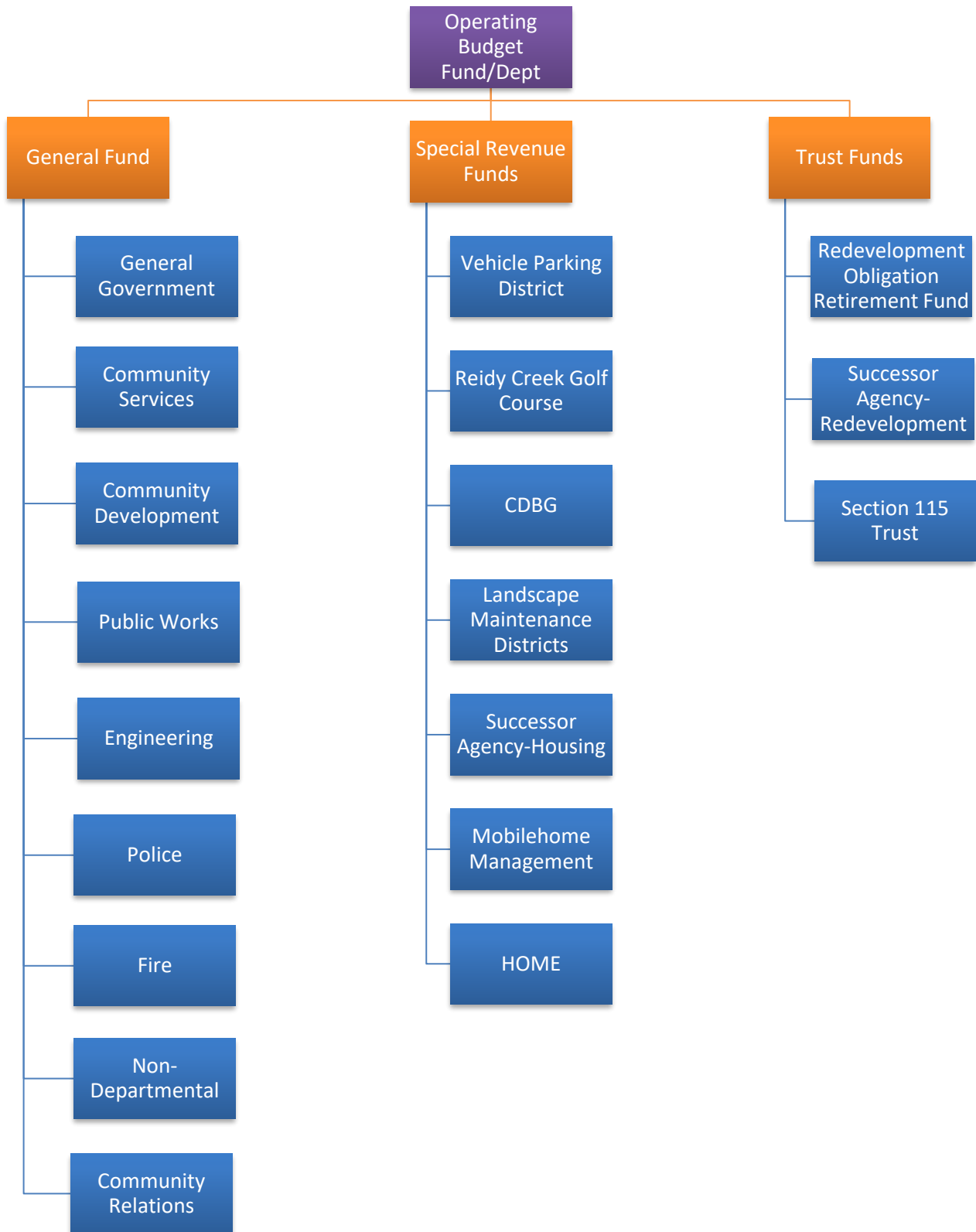
Financial Structure, Policies and Process

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Organization Chart**

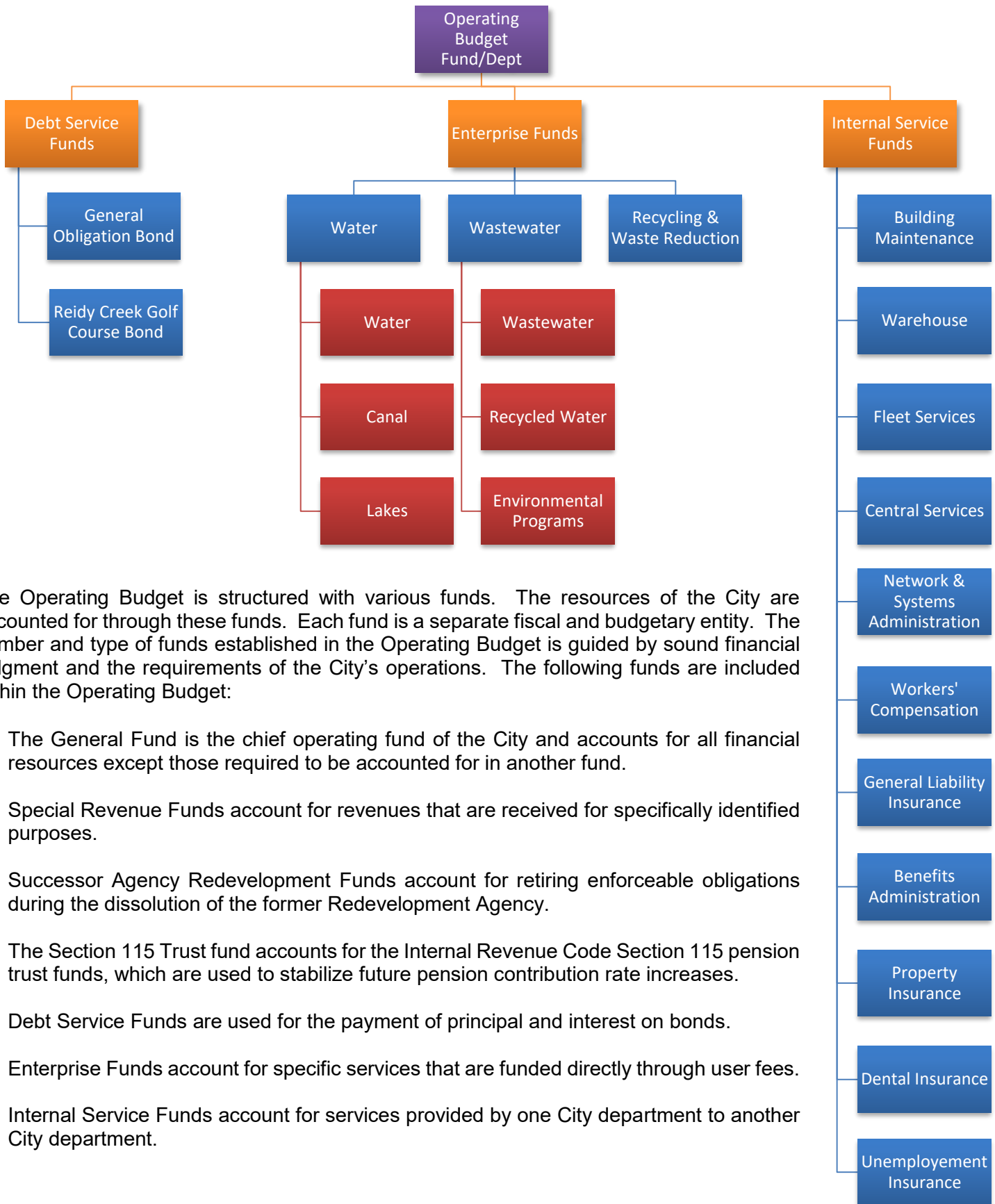




**CITY OF ESCONDIDO
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Fund/Department Structure**



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Fund/Department Structure**



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Budgetary and Financial Policies**

There are many benefits to adopting budgetary and financial policies, some of which are the safeguarding of resources and providing guidance for the development and administration of the operating budget and long-term financial plan. The policies described below were adopted by City Council and are located on the City website at: <https://www.escondido.org/city-financial-policies.aspx>.

1. The Budget Will Be Structurally Balanced

Background – A budget is structurally balanced if it does not spend more on ongoing costs than it receives in ongoing revenues. A structurally balanced budget is a necessary component of good financial management and financial discipline and will help sustain the consistent delivery of services to residents. An unbalanced budget (spending more than is received) undermines the City’s ability to deal with financial problems. It may lead to reduced services in the future and inhibit the City’s ability to take advantage of opportunities that will periodically occur.

Policy - The budget for the General Fund will be structurally balanced for the fiscal year. It is not a violation of this policy to have a planned use of funds available to fund one-time items, including capital, equipment, land or transitional costs for operations (starting up or termination of a service element). It is also not a violation of this policy to use funds previously set aside to mitigate temporarily higher costs or lower revenues.

2. Multi-Year Financial Projections Will Be Incorporated in to The Budget Process

Background – The City’s financial situation and projected future status are important factors in the financial and economic decisions the City Council may make. To support the City’s budgetary planning and financial decision-making process, the City needs to analyze its financial situation and the key factors impacting its economic and financial status.

Policy - At a minimum, the proposed annual budget should include a three-year General Fund projection (the fiscal year plus two additional years). Major assumptions should be identified. It is desirable that the budget should include similar projections of key funds and potentially all funds.

3. The Budget Process Is Based On an Annual Cycle with Minimal Mid-Cycle Adjustments

Background - The service plan for the City is based on an annual budget and by good financial and operational practice. Budgeting on an annual basis provides time to review all revenue sources, develop solutions to previously identified problems, and to discuss and decide on policies and priorities. An annual budget process also provides time for management to plan and more efficiently and effectively implement changes incorporated into the budget. Shortening or interrupting the process with significant mid-cycle changes can lead to poor decision-making due to incomplete information and to inefficient and ineffective operations or expenditures.

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Budgetary and Financial Policies**

Policy

- a. The annual budget process will be the general method used by the City to develop its annual service priorities and the level and type of resources to fund those services.
- b. Changes to the budget and to service levels during the fiscal year will be minimized. Changes during the fiscal year will generally be limited to technical adjustments, emergency funding, time sensitive opportunities or issues, or new grants or awards that are intended to be spent during the year. The creation of a new program, a higher service level, or other expenditures during mid-budget cycle is discouraged.
- c. Unexpected revenue shortfalls or other significant issues that may create a budget shortfall during the fiscal year are to be reported to the City Council with recommendations by the City Manager as to whether a mid-year budget adjustment should be made.

4. User Fees and Charges Will Be Set at The Cost of the Service

Background - Fees and associated charges are associated with recovering the cost of providing a service. The City can charge up to the full cost of providing a service.

Policy – Fees will be set at a level to fully recover costs, except where there is a greater public benefit through use of a lower fee, such as where full recovery may adversely impact overall revenue or may discourage participation in programs where the participation benefits the overall community.

5. One-Time Resources Will Be Used Only for One-Time Purposes

Background – One-time resources are revenues that only occur once, for a very limited time, or are too unpredictable or unstable to fund operations. One-time revenues are not suited to fund ongoing operations because they are not available in the future or cannot be relied on from year-to-year to pay the ongoing costs of operations.

Policy - One-time resources will not be used to fund ongoing operations. They will be used for one-time uses, including capital and other one-time expenditures, transitional funding of operations (for a limited time period with a planned ending date), increasing reserves, or paying down unfunded liabilities. The General Fund will be receiving one-time resources from the Successor Agency – Redevelopment Fund for repayment of the former Escondido Redevelopment loan. All of these repayments shall be contributed to the Section 115 Irrevocable Pension Trust.

6. Capital Projects Will Be Budgeted and Funded for Both Capital and Operating Costs

Background – Expenditures for capital and infrastructure often have an impact on operating costs. New capital projects typically increase costs while repairs may lower costs. When capital and infrastructure funding decisions are made, it is important to provide information to the City Council about future operating costs as a result of the expenditures. For capital expenditure decisions, both the one-time capital costs and the ongoing net operating costs should be considered.

**CITY OF ESCONDIDO
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Budgetary and Financial Policies**

Policy – Before approving any capital expenditure, the City Council shall consider both the capital (one-time) and operating (ongoing) components of costs, including the full capital cost of the project, regardless of funding sources, and all City incurred site, design, overhead costs and start-up costs. Site costs for land already owned by the City do not need to be reported. Projected operating costs through any stabilization period, as well as projected future operating and maintenance costs, are to be identified. If the project has a limited economic life, the fiscal impact information should discuss proposed end of life actions and costs. The method for funding the projected operating costs is to be included in any funding description.

7. Adequate General Fund Reserves Will Be Maintained

Background – Maintaining adequate reserves is a basic component of a financially strong City. Adequate reserves help sustain City operations when adverse or unexpected circumstances impact the City. Maintaining a reserve balance allows a city to continue operations while responding to short-term problems, eliminating the need to reduce service levels when these temporary fluctuations occur. It also provides an organization time to address longer term problems while comprehensive response plans are developed.

Policy

- a. The City Council established a target General Fund Reserve balance of 25 percent of General Fund operating revenues in order to maintain adequate levels of fund balance to mitigate current and future risks and adequately provide for cash flow requirements and contingencies for unseen operating or capital needs of the City.
- b. The Reserve balance is available to fund one-time unanticipated expenditure requirements, local disasters, or when actual revenue received is less than the amount budgeted resulting in an operating deficit in the General Fund.
- c. If Reserves are used the method for replenishing deficiencies including the source of funding and time period of replenishment to occur will be defined in the resolution. Generally, the replenishment will come from future surpluses or one-time resources.
- d. The City may establish and maintain special purpose operating reserves (in addition to the operating reserve described above). Special purpose operating reserves are intended to be used for specific revenue and expense variations and will generally be formulaic and automatic in nature in terms of when the reserves will be added and when they will be used.
- e. A Pension Rate Smoothing Reserve was established to provide economic relief during recessionary cycles and/or rate increases that are significantly above anticipated projected employee rate increases. Increases or decreases to this reserve will be included in the proposed annual operating budget.
- f. The City may establish and maintain other reserves.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Budgetary and Financial Policies**

8. Revenues Will Be Projected Using a Methodology That Is Reasonably Conservative

Background - Revenue projections are critical to budget decisions, particularly a budget that is intended to be structurally balanced. Unfortunately, many of the City's key revenues are subject to material variation depending on the economy. No revenue projection is likely to be accurate" when the economy is changing direction or moving quickly. As a result, it is important to have a consistent approach to projecting revenues and for decision-makers to understand the basis used to project the resources available for the budget. Revenue should be projected in a way not likely to lead to a revenue shortfall and not be so conservative that the projection is always substantially under revenues.

Policy - Revenue projections are to be objectively prepared using a conservative approach. That approach should result in overall budgeted revenues for a fund being set at a level such that it is reasonably unlikely that actual revenues will be lower than budgeted.

9. Fiscal Analysis Will Be Included with All City Council Staff Reports Which Involve Decisions for Spending, Revenues, Debt, Investments, Or Other Potential Economic Impact

Background – The City Council should receive information on the actual or potential fiscal impact of its potential actions to aid in making decisions.

Policy – For any expenditure, the funding source must be identified as well as whether the expenditure has been budgeted. In addition, for any proposed City Council action impacting City finances or its economic situation, the projected or potential fiscal impact on current and future revenues and expenditures, and the projected or potential impact on the City's financial position shall be analyzed. A discussion on any overall economic impacts to the City, if relevant, will also be included.

10. The Budget Will Fund Costs Incurred in The Current Year or Will Identify the Costs That Have Not Been Fully Funded

Background – Governments sometimes have financial issues because they do not budget for or fund costs that are incurred in a budget year, but not paid out until a future year. This practice can lead to higher costs to taxpayers in the future if they have to pay for the services provided in the past. Typically, these costs are for employee benefits, but may also be associated with other costs. Funding current year costs is not the same as funding unfunded liabilities. Paying current costs does not have any impact on existing unfunded liabilities, but it does have an impact on keeping unfunded liabilities from occurring or growing in dollar amount. Current costs, whether paid in the current year or not, are a component of structural balance.

Policy – The budget will include funding for the costs for services for the current year. If that is determined not to be appropriate for a given year, the budget will disclose that and include a discussion of those costs that were not fully funded.

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Budgetary and Financial Policies

11. Financial Status and Financial Issues Will Be Reported

Background – Annual audited financial statements are an essential component of financial control and management. In addition, the City prepares interim quarterly financial reports that give the City Council more up to date financial information on the City's fiscal status.

Policy

- a. The City's comprehensive annual financial report (CAFR) will be made available to the City Council, the general public, bond holders and rating agencies after completion of the annual audit. In addition, there will be periodic reporting on the budgetary status of the City, particularly the General Fund and other funds that have unusual or problematic status. Any major or critical issue will be reported as soon as it is practical.
- b. The City presents quarterly financial reports to the City Council that provide a financial update on the General Fund and other major City funds. These reports include budgetary information, along with actual resources received to date, in addition to the use of these resources in fulfilling each fund's financial plan. Any major or critical issues will be reported as soon as it is practical.

12. Grants Will Be Actively Sought, But Only as Appropriate and with Suitable Oversight to Ensure Compliance

Background - Grants are an essential component of City resources. All grants have rules and regulations that must be followed, including but not limited to the use of the awarded funds. Failure to follow the rules and regulations may require a return of the funds, even after they have been spent. Grants often come with matching funds requirements. Grant applications must be carefully reviewed to determine if the grant is appropriate for the City. Appropriateness shall be determined based on type of match requirements (cash or in-kind), dollar amount of match required, ability to recover administrative costs, excessive restrictions on expenditures, compliance risk, and/or incompatibility with other City priorities.

Policy - The City will pursue grants that are consistent with City priorities and when the benefit to the City substantially outweighs the cost of application and administration, and the risk of unintentional non-compliance. The City will not seek grants if the purpose does not provide a significant net benefit to the City for existing priorities. Before applying for any grant, staff shall ensure that the above conditions have been met. The City shall maintain the necessary administrative support and training to ensure compliance with grant terms and requirements.

13. Debt and Capital Leases Will Be Maintained at Appropriate Levels

Background - Debt (borrowing) is a valuable and necessary tool for financing major infrastructure and other capital assets. However, misuse of debt or poor debt management, including excessive debt and poor choices for the structure of debt, can contribute to financial weakness and compromise the City's ability to deliver services over the long-term.

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Budgetary and Financial Policies**

Policy – Limits on the amount of debt shall be defined in the Debt Management Policy which has been adopted by the City Council. The term of debt will generally not exceed the life of the asset being acquired. Capital leases for vehicle replacement or other recurring costs should be part of a comprehensive strategy that provides for ongoing replacement of the equipment. Debt will not be used to fund operations. Incurring short-term debt (less than one year) to provide for cash flow in anticipation of revenues is not a violation of this policy. A separate Debt Management Policy has been adopted by the City Council and is located on the City website.

14. Cash and Investments Will Be Effectively Managed

Background – The primary objective of the City’s cash and investment management system is to safeguard government funds while providing adequate liquidity to meet the daily cash flow demands of the City.

Policy – All funds that are not required for immediate expenditures shall be invested in accordance with State and Federal laws as outlined in the City’s Investment Policy. Cash management shall be performed daily to determine how much of the cash balance is available for investment. The priorities for investment decisions shall be (in order of importance):

1. Safety – preserving the principal of investments by mitigating the two types of risk: credit risk and market risk.
2. Liquidity – structuring the investment portfolio with sufficient liquidity to enable the City to meet expected cash requirements.
3. Yield – generating a market rate of return on the portfolio within the investment constraints to provide income to the City.

A separate policy on Cash and Investment management has been adopted by the City Council and is located on the City website.

15. Capital Assets Will Be Inventoried and Their Conditions Assessed Periodically

Background- An effective capital asset accounting system is important to safeguard and manage the City’s capital asset investment. Periodic review of the City’s assets and infrastructure is necessary to ensure that the items are still in service. This also allows the departments to determine what assets can be maintained and what needs to be replaced.

Policy - It shall be the responsibility of the City’s finance department to record capital asset transactions, tag assets, and change records as necessary. It shall be the responsibility of the various City departments that maintain the assets to provide custodial responsibility, safeguard the assets from damage and theft, inventory assets, and assess the condition of the assets periodically.

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Budgetary and Financial Policies

16. Delinquent Accounts Will Be Written Off When Deemed Uncollectible

Background – The timely identification of losses is an essential element in appropriately measuring the value of the City's assets. The write-off process is a critical component of that measurement. The policy is intended to enable the City to reflect the value of its receivables and ensure that resources are used efficiently and not devoted to the recovery of uncollectible receivables.

Policy - Delinquent accounts are reviewed by the Collections Officer and when appropriate, unpaid accounts will be assigned to the collections agency. Accounts deemed uncollectible will be written off as bad debt. No less than annually, the Director of Administrative Services and the Assistant Director of Finance will present to the City Council all proposed write offs above \$5,000 where collection efforts have been exhausted. Amounts due under \$5,000 will be written off if requested by the Revenue Manager and approved by the Assistant Director of Finance.

A separate policy on writing off bad debt has been adopted by the City Council and is located on the City website.

17. A Long-Term General Financial Plan Will Be Maintained

Background - The long-term financial health of the City and the ability to provide services and a quality of life for the City's residents depends on the actions that City officials take. To help guide the decisions of City officials where the decisions impact the long-term finances of the City, a plan that identifies adopted general strategies for the long-term financial strength of the City is helpful, if not essential, to the long-term financial success of the City. The general financial plan would be specific enough to determine whether or not a particular proposal is consistent with the plan.

Policy - The City will continue to develop and update our long-term financial plan. The plan will outline general approaches the City should follow over the long-term to maintain and increase the ability of the City to provide services through maintaining and increasing revenues, growing the City's economy for the purpose of revenue generation, and controlling and managing the cost of services and the method of delivery of services. This plan will identify and discuss unfunded liabilities and other deferred costs such as maintenance. A plan or options will be identified to address them. This plan is not intended as a general statement of overall City strategies and goals, but rather a focused approach to long-term finances and to enhancing the economic strength of the City to generate more revenues and resources for services. The plan may be integrated into an overall set of goals and strategies for the City such as the City Council Action Plan. The City Council will modify the plan as it desires and adopt it as a general guideline for future financial and economic direction. The plan is to be reviewed and updated no less frequently than every five years.

18. Financial Policies Will Be Periodically Reviewed

Background - Financial policies need to be periodically reviewed to ensure that they do not become out-of-date and also to help reinforce compliance with the policies.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Budgetary and Financial Policies**

Policy – Financial policies will be reviewed by the City Council every three years or more frequently, if appropriate. The City Manager will report annually on any noncompliance with the policies.

19. Procedures and Practices Are to Be Consistent with Financial Policy

Background – Financial policies are high level expressions of direction. Implementation of policies requires detailed procedures and practices.

Policy – Policy implementation procedures and practices designed and implemented by the City Manager and any associated administrative procedures and practices shall be consistent with the adopted City Council policies.



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Budget Process**

ACCOUNTING BASIS AND BUDGETARY CONTROL

The budgets for Governmental funds are prepared using a modified accrual basis of accounting. Revenues are recognized when they become measurable and available to pay for current expenditures and expenditures are recorded when measurable and when the related liability is incurred; except that principal and interest payments on general long-term debt are recognized when due. The budgets for Proprietary funds are prepared on a full accrual basis of accounting where revenues are recognized when earned and expenses are recognized when they are incurred.

A carefully designed system of internal accounting controls has been implemented. These controls are designed to provide a reasonable assurance against loss of assets from unauthorized use or disposition and the reliability of financial records for use in the preparation of financial statements and accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits and that the evaluation of costs and benefits likely to be derived there of require estimates and judgments by management. This system is regularly reviewed by an independent, certified public accountant during the City's annual audit.

The budgetary policy of the City is as follows:

1. Prepare budgets for general, special revenue, enterprise, internal service, and debt service funds
2. Adopt budgets that are balanced as to resources and appropriations
3. Adopt budgets that do not exceed State constitutional limits
4. Adopt budgets prior to the beginning of the fiscal year in which they are to take effect
5. Exercise budget controls at the fund level
6. Allow adjustments to the budget with the proper approvals
7. Adopt budgets by City resolution
8. Utilize encumbrances of appropriations as a budgetary control technique

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Budget Process**

The officials that have direct responsibility for the financial administration of the City include the following:

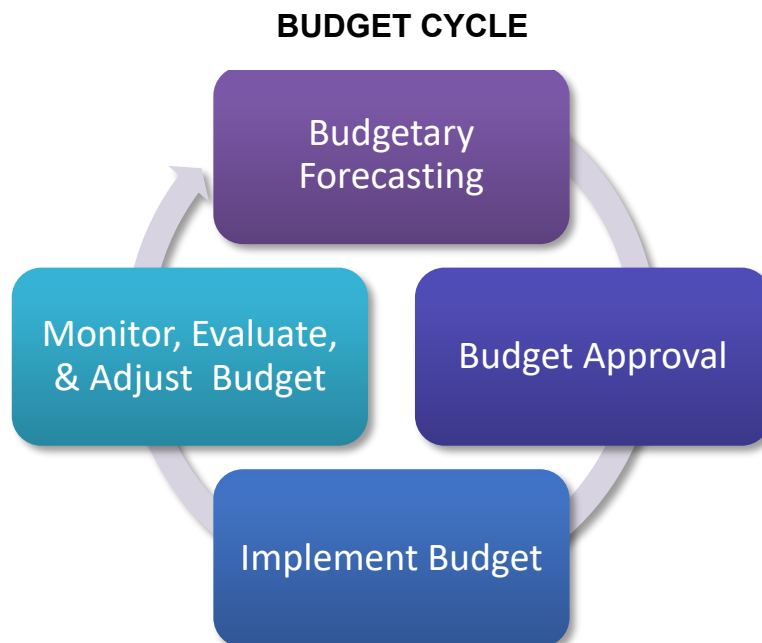
- City Treasurer - responsible for managing and investing the City's portfolio and bond proceeds administration
- Director of Finance - responsible for the management and administration of the Finance Department
- Assistant Director of Finance - supervises the City's Accounting and Budget operations

BUDGET PREPARATION PROCESS

The budget process begins in around December each year; the City Manager and Finance staff meet to develop the assumptions, guidelines, and schedules to be used in the preparation of the operating budget.

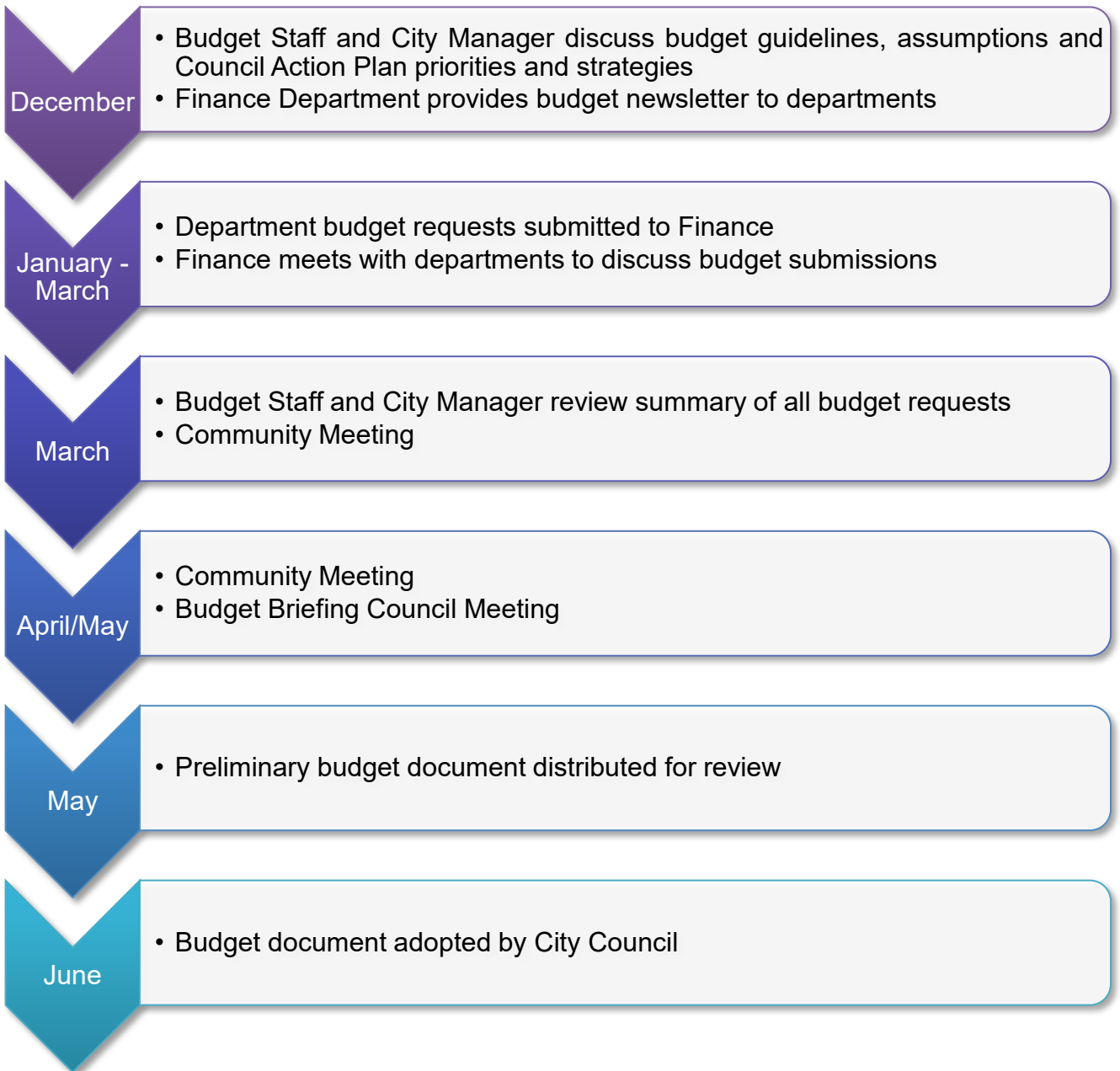
The Finance Department issues a budget newsletter to each department, which includes information such as:

- The City's current fiscal situation: Current revenue constraints and economic or community conditions
- Council priorities for the upcoming year
- Changes affecting the cost of employee wages and benefits
- Instructions and due dates for completing budget submissions



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Budget Process

BUDGET CALENDAR



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Budget Process**

The departments use this information to prepare their budget requests. The budget request generally consists of projected revenues, a line item detail of projected expenses, a position listing, a narrative justification, and priorities for the upcoming year. The budget staff analyzes and summarizes the requests submitted by the departments.

Summary Fiscal Year 2020-21 budget information was brought to the full Council for discussion on May 13th. General Fund total uses exceeded total sources by approximately \$4 million. Staff's recommendation to address this \$4 million deficit and achieve a balanced budget for Fiscal Year 2020-21 was to divert the transfer of funds in the same amount from the Redevelopment Loan payment to the City. City Council unanimously approved Staff's recommendation.

On June 10th, a summary of what is reflected within the preliminary budget document, as well as any possible amendments, will be presented to City Council for adoption.

GUIDE TO THE BUDGET DOCUMENT

The introduction section of this document includes a transmittal letter from the City Manager that discusses the priorities and issues of the City. In addition, this section includes interesting profile and historical information, as well as a brief overview of the major budgetary items and trend information.

The next section provides information regarding the City's financial structure, policies and the budget process.

In the third section, several summary financial schedules, as well as schedules regarding grants, fund balance, capital expenditures, long-term debt, have been provided for a more comprehensive view of the financial status of the City. In addition, a multi-year financial plan is included.

The core of the budget document is the fourth section, which provides the detail on the departments' proposed budgets. This section includes budget information for all funds, which require an annual budget per City Council policy. This section is divided by fund type, beginning with the General Fund and continuing with Special Revenue, Trust Funds, Debt Service, Enterprise and Internal Service Funds. Each fund within a fund type begins with a sources and uses page, which provides a description of and the estimated sources and uses for each fund. For each department, a department description, a list of priorities, an explanation of major year-to-year changes, an organization chart by function, a four-year staffing and budget summary, and trend information are provided.

The last section of the budget is the appendix, which consists of a budget glossary and a list of acronyms.



Financial Schedules

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Revenue Schedule (All Funds)**

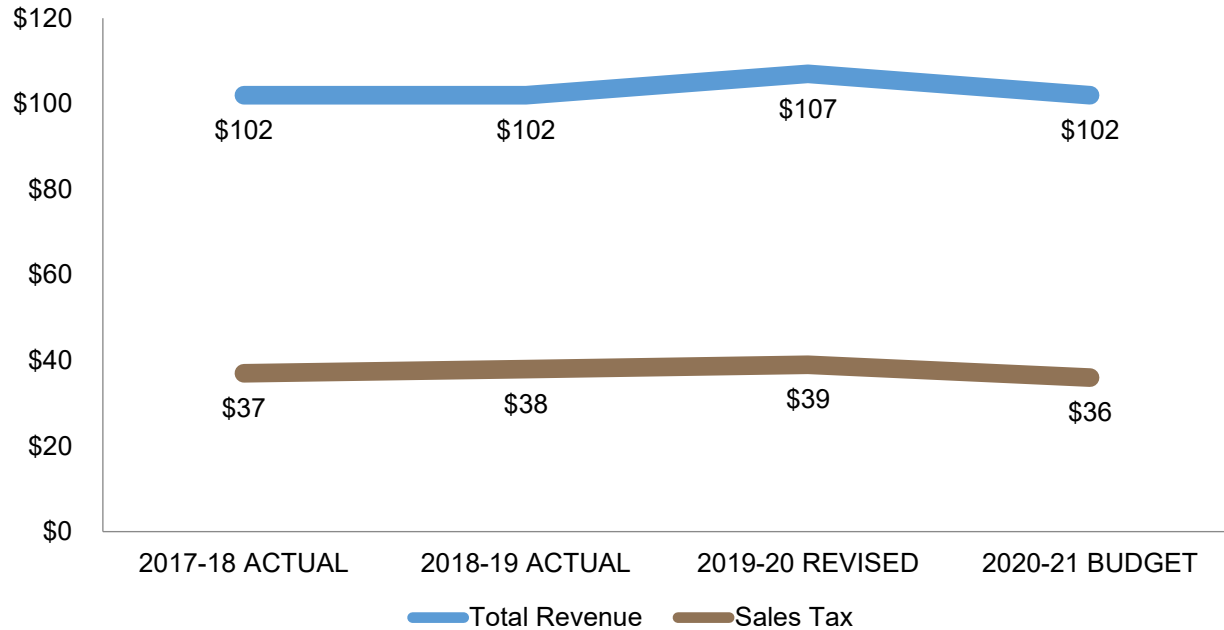
FUND	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET	19-20 REVISED/ 20-21 BUDGET % Change
GENERAL FUND	\$102,284,401	\$102,460,655	\$107,504,630	\$102,017,820	-5.1%
<u>SPECIAL REVENUE FUNDS</u>					
Vehicle Parking District	\$194	\$629,467	\$0	\$0	N/A
Gas Tax	3,246,538	3,161,469	4,015,100	3,669,500	-8.6%
Park Development	1,741,987	176,028	954,600	1,235,100	29.4%
Recreation/ASES	841,079	690,850	612,880	0	-100.0%
Reidy Creek Golf Course	540,969	490,570	564,885	620,780	9.9%
Community Development Glock Grant	1,605,272	1,906,239	1,824,480	1,818,940	-0.3%
Traffic Impact	1,315,160	790,091	1,879,700	1,214,300	-35.4%
Daley Ranch Restoration	7,771	9,871	4,900	4,900	0.0%
Landscape Maintenance Districts	825,896	864,245	866,040	853,470	-1.5%
Public Art	328,488	130,708	180,600	62,800	-65.2%
Successor Agency-Housing	493,463	597,069	1,000,000	1,000,000	0.0%
Mobilehome Park Management	166,978	175,391	165,000	173,020	4.9%
HOME	185,789	123,474	596,820	622,300	4.3%
TOTAL, SPECIAL REVENUE FUNDS	\$11,299,584	\$9,745,472	\$12,665,005	\$11,275,110	-11.0%
<u>TRUST FUNDS</u>					
Ryan Trust	\$426	\$547	\$250	\$250	0.0%
Hegyi Trust	7	0	0	0	N/A
Redevelopment Obligation Retirement Fund	8,685,838	6,217,805	3,572,325	6,549,770	83.3%
Successor Agency - Redevelopment	102,570	-447,684	0	0	N/A
Section 115 Pension Trust	13,185	299,664	100,000	200,000	100.0%
TOTAL, TRUST FUNDS	\$8,802,026	\$6,070,332	\$3,672,575	\$6,750,020	83.8%
<u>CAPITAL PROJECT FUNDS</u>					
Streets Projects	\$2,098,690	\$1,490,006	\$52,100	\$61,000	17.1%
Storm Drain	485,290	147,895	238,000	215,300	-9.5%
General Capital	284,187	282,946	223,820	27,900	-87.5%
County Transportation Street Project Fund	5,715,184	5,972,263	3,859,000	3,567,000	-7.6%
Trans Development Act Fund	795	0	0	0	N/A
TDA Fund	0	15,286	0	0	N/A
Road Maintenance & Rehab (SB1)	887,676	2,794,007	15,025,000	2,650,300	-82.4%

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Revenue Schedule (All Funds)**

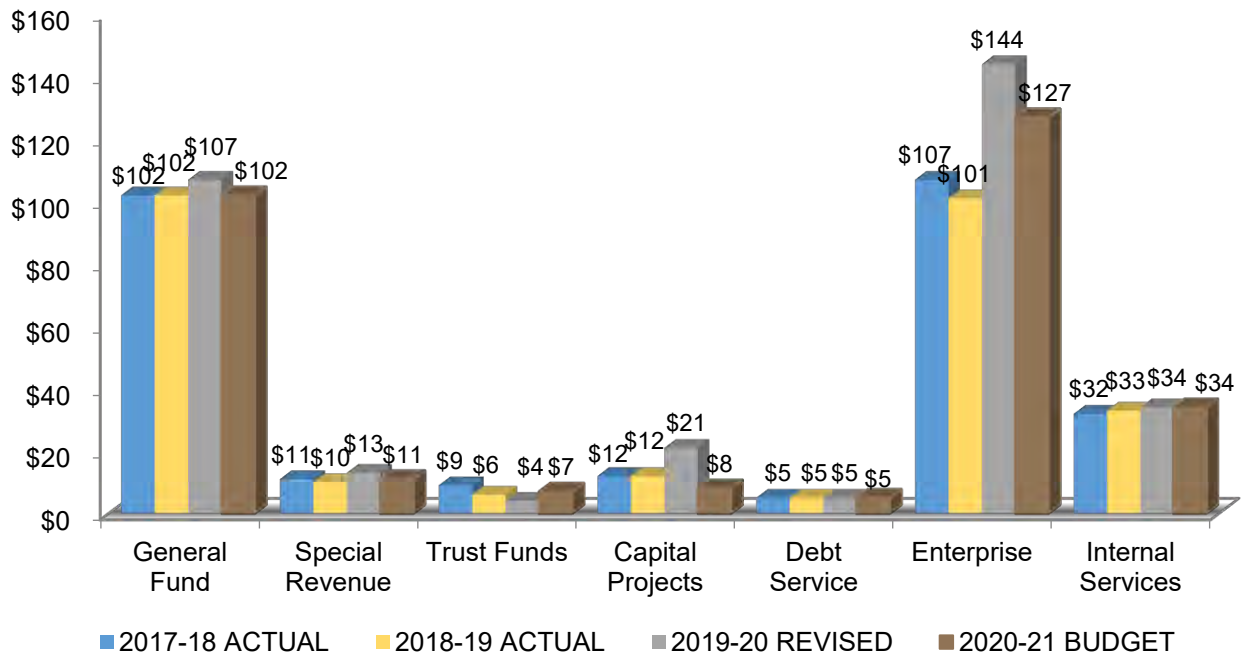
FUND	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET	19-20 REVISED/ 20-21 BUDGET % Change
Public Facilities	2,395,728	1,027,758	1,249,040	1,147,960	-8.1%
TOTAL, CAPITAL PROJECT FUNDS	\$11,867,550	\$11,730,161	\$20,646,960	\$7,669,460	-62.9%
<u>DEBT SERVICE FUNDS</u>					
General Obligation Bond Debt Service	\$4,780,519	\$4,848,462	\$4,760,425	\$4,759,680	0.0%
Golf Course Debt Service	-733	0	0	0	N/A
Reidy Creek Golf Course Debt Service	250	292	100	0	-100.0%
TOTAL, DEBT SERVICE FUNDS	\$4,780,036	\$4,848,754	\$4,760,525	\$4,759,680	0.0%
<u>ENTERPRISE FUNDS</u>					
Water	\$63,585,899	\$60,367,521	\$63,868,285	\$84,968,290	33.0%
Wastewater	43,050,940	40,738,624	80,002,500	41,202,500	-48.5%
Recycling & Waste Reduction	0	0	310,865	651,840	109.7%
TOTAL, ENTERPRISE FUNDS	\$106,636,839	\$101,106,145	\$144,181,650	\$126,822,630	-12.0%
<u>INTERNAL SERVICE FUNDS</u>					
Building Maintenance	\$4,833,577	\$5,046,021	\$5,247,020	\$5,278,370	0.6%
Warehouse Fund	212,173	191,899	193,420	167,570	-13.4%
Fleet Service	6,250,770	6,586,606	6,211,710	5,765,140	-7.2%
Central Services	1,215,249	1,215,232	1,066,630	1,046,330	-1.9%
Network & Systems Administration	1,646,794	1,764,775	1,736,500	2,033,590	17.1%
Workers' Compensation	3,938,032	4,008,700	4,678,600	4,839,740	3.4%
General Liability Insurance Fund	2,658,872	2,683,481	2,153,960	2,150,010	-0.2%
Benefits Administration	9,802,953	10,017,985	10,761,130	11,288,300	4.9%
Property Insurance	691,891	699,673	696,625	696,700	0.0%
Dental Insurance	782,430	770,564	835,960	835,540	-0.1%
Unemployment Insurance	92,427	94,920	70,000	70,000	0.0%
TOTAL, INTERNAL SERVICE FUNDS	\$32,125,168	\$33,079,856	\$33,651,555	\$34,171,290	1.5%
TOTAL, ALL FUNDS	\$277,795,604	\$269,041,375	\$327,082,900	\$293,466,010	-10.3%

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Revenue Charts**

General Fund Revenue Trend (In Millions)



Revenue Trend-All Funds (In Millions)



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Grant Summary**

SOURCE OF GRANT FUNDING	USE OF GRANT FUNDING	AMOUNT
<u>Grants awarded during fiscal year 2019/20:</u>		
HOME Grant (HUD)	Community Development	\$596,820
Community Development Block Grant (CDBG/HUD)	Community Development	1,824,480
Senate Bill 2 - Planning Grant	Community Development	310,000
CA Library Literacy Services	Community Services	87,461
Homeless Emergency Aid Program (HEAP)	Community Services	192,995
Aging & Independence Services (Nutrition/Transportation)	Community Services	190,000
After School Education & Safety (ASES)	Community Services	612,880
2020 Census Count Outreach	Community Services	77,637
2019/20 Emergency Solutions Grant Program (ESG/HUD)	Community Services	152,010
Statewide Park Development and Community Revitalization Program	Community Services	8,500,000
Sahm Family Foundation Grant	Community Services	40,000
Funding Year 2019/20 Citizens Options for Public Safety (COPS)	Public Safety	231,481
2018/19 Regional Realignment Response Grant	Public Safety	100,000
2019/20 State of California Office of Traffic Safety Selective Traffic Enforcement Program Grant	Public Safety	454,000
California Identification Program (Cal-ID)	Public Safety	84,375
2018/19 Edward Byrne Memorial Justice Assistance Grant	Public Safety	38,882
2019/20 State of California Office of Traffic Safety Pedestrian and Bicycle Safety Grant	Public Safety	25,000
Local Partnership Program - SB1 Road Maintenance & Rehabilitation	Streets	12,500,000
Section 1612, Title XVI	Utilities	4,884,000
IRWM/ Prop 84 Round 4	Utilities	2,000,000
Beverage Recycling Grant	Recycling	37,710
Used Oil Recycling Grant	Recycling	40,635
TOTAL GRANTS		\$32,980,366

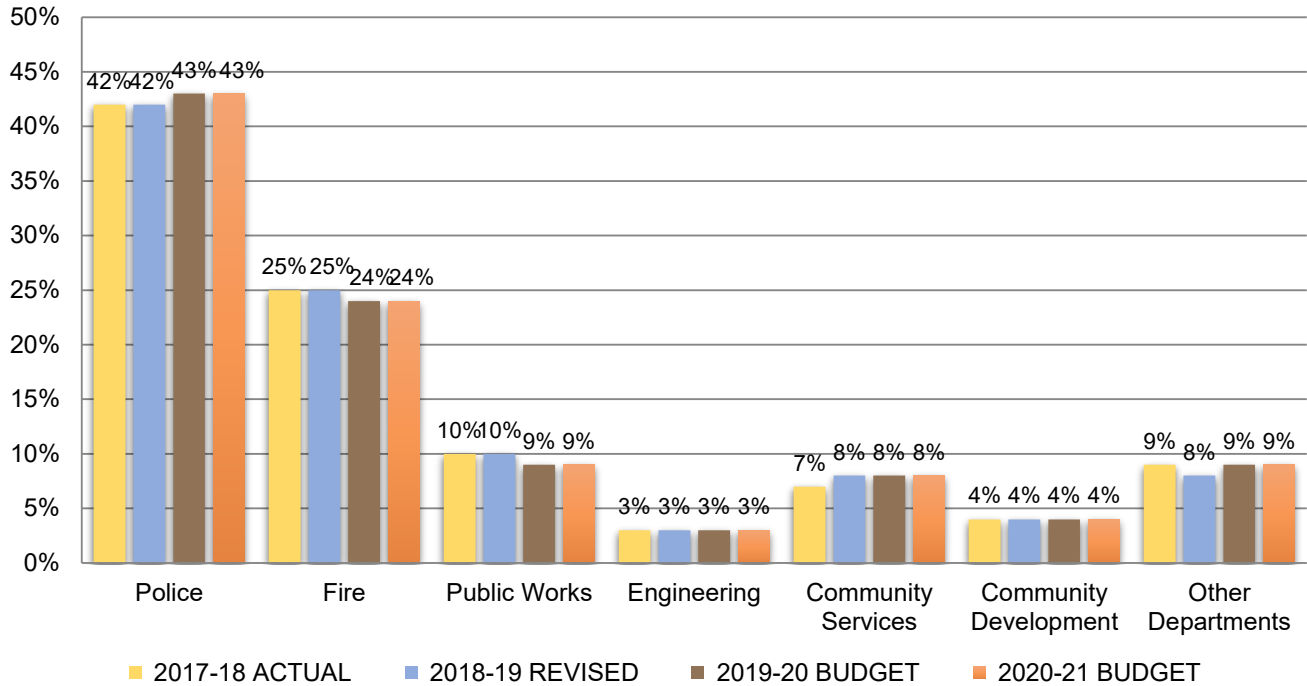


CITY OF ESCONDIDO
FY 20-21 Operating Budget
Expenditure Summary-All Funds

FUND/DEPARTMENT	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET	19-20 REVISED/ 20-21 BUDGET % Change
<u>GENERAL FUND DEPARTMENTS</u>					
City Council	\$447,995	\$281,655	\$357,675	\$293,450	-18.0%
City Manager	1,379,665	1,181,855	1,133,470	1,086,520	-4.1
City Attorney	40,249	179,004	226,570	166,530	-26.5
City Clerk	579,412	536,930	586,595	551,150	-6.0
City Treasurer	235,067	197,406	266,335	266,830	0.2
Administrative Services	1,700,640	1,567,649	2,090,405	1,917,830	-8.3
Information Systems	1,138,403	1,547,669	1,569,945	1,372,760	-12.6
Community Services	7,021,005	7,566,076	8,177,160	8,827,290	8.0
Community Development	4,017,640	4,008,638	4,820,540	4,610,390	-4.4
Engineering	2,644,762	2,585,811	2,786,230	2,567,190	-7.9
Public Works	9,674,896	10,140,175	10,321,745	10,100,860	-2.1
Radio Communications	(12,739)	(7,948)	0	0	N/A
Police	41,499,592	42,998,125	46,204,650	45,633,100	-1.2
Fire/Emergency Management	24,712,985	25,667,178	26,045,785	25,764,270	-1.1
Nondepartmental	493,961	762,878	1,100,080	1,903,580	73.0
Community Relations & Center for the Arts	2,296,316	2,165,319	2,491,540	2,535,050	1.7
TOTAL, GENERAL FUND	\$97,869,848	\$101,378,420	\$108,178,725	\$107,596,800	-0.5%
<u>SPECIAL REVENUE FUNDS/DEPARTMENTS</u>					
Vehicle Parking District	\$94,121	\$95,493	\$101,120	\$97,090	-4.0
ASES	991,770	935,805	703,215	0	-100.0
Reidy Creek Golf Course	681,695	664,219	660,775	697,190	5.5
CDBG Administration	275,468	213,032	330,850	328,700	-0.6
Landscape Maintenance Districts	768,202	817,274	1,213,395	1,211,550	-0.2
Successor Agency-Housing	318,352	275,246	324,585	367,470	13.2
Mobilehome Management	136,807	151,994	165,000	173,020	4.9
HOME	68,284	62,006	69,660	62,170	-10.8
TOTAL, SPECIAL REVENUE FUNDS	\$3,334,698	\$3,215,069	\$3,568,600	\$2,937,190	-17.7%
TOTAL, TRUST FUNDS	\$958,297	\$399,692	\$250,000	\$0	-100.0%
TOTAL, DEBT SERVICE FUNDS	\$5,097,533	\$5,112,527	\$5,126,120	\$5,122,950	-0.1%
<u>ENTERPRISE FUNDS/DEPARTMENTS</u>					
Water/Canal/Lakes	56,852,197	55,165,149	59,989,455	58,154,540	-3.1
Wastewater/Recycled Water/Environ. Prog.	26,341,194	26,144,127	29,649,415	30,076,070	1.4
Recycling & Waste Reduction	521,452	598,806	659,885	738,820	12
TOTAL, ENTERPRISE FUNDS	\$83,714,843	\$81,908,082	\$90,298,755	\$88,969,430	-1.5%
TOTAL, OPERATING FUNDS	\$190,975,219	\$192,013,790	\$207,422,200	\$204,626,370	-1.3%
TOTAL, CAPITAL FUNDS	\$159,821,021	\$165,696,520	\$156,797,433	\$214,196,355	36.6%
GRAND TOTAL, ALL FUNDS	\$350,796,241	\$357,710,309	\$364,219,633	\$418,822,725	15.0%
INTERNAL SERVICE FUNDS (included in operating budgets)	\$31,443,718	\$32,511,752	\$35,373,830	\$36,603,280	3.5%

CITY OF ESCONDIDO
FY 20-21 Operating Budget
Budget Comparison - General Fund

General Fund Departments % of Total Budget



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Account Comparison-General Fund

Account Description	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET	19-20 REVISED/ 20-21 BUDGET % Change
Regular Full-time	\$45,718,517	\$45,331,352	\$49,557,415	\$49,926,840	0.7%
Contract Funded	15,385	55,702	66,490	70,880	6.6
Regular Part-Time	340,403	290,461	268,660	178,480	-33.6
Temporary Part-Time	1,555,114	1,113,779	1,451,235	1,580,520	8.9
Overtime	7,497,218	8,103,060	5,939,005	4,654,710	-21.6
Employee Overhead	26,698,897	28,613,423	32,767,835	35,075,380	7.0
Flexible Benefits	692,697	702,862	743,415	750,610	1.0
TOTAL, EMPLOYEE SERVICES	82,518,232	84,210,640	90,794,055	92,237,420	1.6
Office/Operating Supplies	2,325,696	2,297,531	2,122,570	2,083,460	-1.8
Safety Equipment	389,562	550,699	486,075	468,580	-3.6
Minor Tools & Equipment	0	0	2,500	0	-100
Prevention Supplies	8,177	5,094	11,500	11,500	0.0
Gas	1,359	914	0	0	N/A
Other Motive Fuels	58	0	0	0	N/A
Miscellaneous Motive	7,390	5,899	300	300	0.0
Maintenance of Equipment	171,539	119,119	254,560	212,580	-16.5
Professional Services/Contracts	6,623,754	8,551,361	9,999,450	9,596,580	-4.0
Prior Period Expense	(1,059)	0	0	0	N/A
Permits	4,265	4,343	3,000	3,500	16.7
Prevention Services	1,947	1,160	2,945	2,950	0.2
Other Mail	111,942	333	800	800	0.0
Training and Meetings	255,916	268,640	266,750	239,440	-10.2
Mileage Reimbursement	4,496	2,201	8,100	7,750	-4.3
Dues and Subscriptions	126,169	146,031	163,680	169,070	3.3
Auto Allowance	113,712	116,033	114,900	114,900	0.0
Other Duplicating	582	1,240	2,250	2,250	0.0
Advertising and Printing	101,322	101,229	143,200	97,680	-31.8
Other Insurance	47,940	63,104	77,760	77,760	0.0
Utilities	2,882,952	2,683,198	2,931,225	2,874,130	-1.9
Water	64,639	63,101	97,500	96,500	-1.0
Other Telephone	269,723	300,088	299,535	307,610	2.7
Rent	143,210	110,014	159,315	78,240	-50.9
Tuition	106,196	117,436	120,550	104,500	-13.3
Other Expense	480,735	504,045	526,745	988,170	87.6
Software	472,007	966,295	589,755	571,780	-3.0
Minor Office Equipment	141,155	65,252	204,000	62,500	-69.4
Loan Principal Expense	538,955	528,413	536,335	548,580	2.3
Interest	109,682	109,268	93,980	78,470	-16.5
TOTAL, MAINTENANCE & OPERATIONS	15,504,022	17,682,040	19,219,280	18,799,580	-2.2
Building Maintenance	3,962,083	4,080,540	4,413,910	4,238,840	-4.0
Warehouse	0	0	0	31,840	N/A
Fleet Services	4,033,555	4,028,665	4,028,665	3,492,600	-13.3
Duplicating	320,155	286,550	248,955	265,980	6.8
Telecommunications	529,405	534,680	451,435	465,430	3.1
Radio Communications	813,540	801,480	819,705	816,550	-0.4
Mail & Mobile Services	167,020	167,870	188,215	163,880	-12.9
Network Systems Administration	1,318,780	1,371,685	1,352,915	1,606,470	18.7
Insurance	2,023,765	1,959,790	1,505,085	1,527,340	1.5
TOTAL, INTERNAL SERVICE CHARGES	13,168,302	13,231,261	13,008,885	12,608,930	-3.1
Other Capital Outlay	237,265	88,233	215,820	0	-100.0
TOTAL, CAPITAL OUTLAY	237,265	88,233	215,820	0	-100.0
SUBTOTAL, GENERAL FUND	111,427,822	115,212,174	123,238,040	123,645,930	0.3
Allocations In	243,173	262,311	316,630	122,850	-61.2
Allocations Out	(13,801,147)	(14,096,065)	(15,375,945)	(16,171,980)	5.2
TOTAL, GENERAL FUND	\$97,869,848	\$101,378,420	\$108,178,725	\$107,596,800	-0.5%

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Employee Overhead-General Fund

Account Description	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET	19-20 REVISED/ 20-21 BUDGET % Change
PERS-Normal Cost	\$6,929,740	\$7,024,341	\$7,456,240	\$8,123,200	8.9%
PERS-Unfunded Liability	10,069,635	11,975,846	13,968,800	15,594,080	11.6
Medical	5,491,018	5,406,950	6,367,120	6,127,220	-3.8
Workers' Compensation	2,540,438	2,551,130	3,270,635	3,545,440	8.4
Other Employee Overhead	1,668,066	1,655,156	1,705,040	1,685,440	-1.1
TOTAL, EMPLOYEE OVERHEAD	<u>\$26,698,897</u>	<u>\$28,613,423</u>	<u>\$32,767,835</u>	<u>\$35,075,380</u>	<u>7.0%</u>

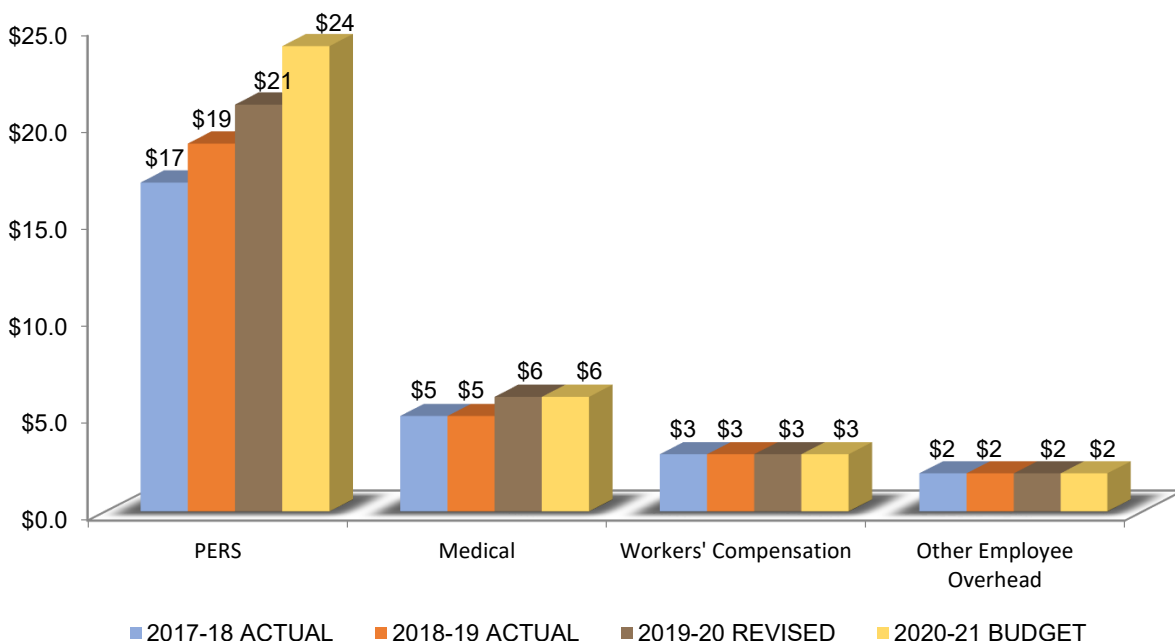
The PERS pension rates for the normal cost portion will increase from 11.28% to 11.50% for the Miscellaneous Plan and from 20.64% to 21.73% for the Safety Plan. Certain union group employees are sharing the cost of these rate increases. Despite this, an approximate \$667,000 increase in PERS-Normal pension costs to the General Fund is anticipated during 2020-21. The unfunded liability portion of the PERS contribution is anticipated to increase by \$1.6 million or 11.6%.

Medical insurance premiums are anticipated to increase by 9.5% in calendar year 2021. All union group employees that choose medical coverage from the City now cost share 50% of health insurance premiums. The projected savings for the cost of medical insurance during 2020-21 is \$240,000.

The available fund balance in the workers' compensation fund is significantly below actuarial recommended levels. Included in the City's General Fund Multi-year Financial Plan are increases in workers' compensation charges over several years to meet the actuarial recommended funding level. There is a projected increase in workers' compensation charges to the General Fund of approximately \$272,000 for 2020-21.

The Other Employee Overhead category includes the following overhead costs: Dental Insurance, Life Insurance, Unemployment Insurance, Medicare and Benefit Administration. There is a slight overall decrease of approximately \$20,000 projected for these types of overhead costs.

Employee Overhead Comparison (In Millions)



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Schedule of Interfund Transfers

		TRANSFERS IN/(TRANSFERS OUT)			
FUND #	FUND DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
<u>GENERAL FUND</u>					
001	General Fund	\$2,491,539	\$2,080,000	\$2,085,000	\$2,085,000
001	General Fund	(5,243,613)	(8,394,851)	(5,655,265)	(603,970)
<u>SPECIAL REVENUE FUNDS</u>					
107	Vehicle Parking District	95,430	98,225	101,120	97,090
108	Gas Tax	(2,055,000)	(2,055,000)	(2,055,000)	(2,055,000)
109	Park Development	0	11,610	0	0
112	Community Services	67,290	26,010	90,335	0
112	Community Services	(409,744)	0	0	0
116	CDBG	(3,626)	0	0	0
122	Daley Ranch Restoration	0	0	(30,000)	(30,000)
281	Successor Agency - Housing	25,000	954,046	689,465	25,000
553	Reidy Creek Golf Course Fund	247,150	80,590	225,890	76,410
<u>CAPITAL PROJECT FUNDS</u>					
115	CDBG Projects	3,626	0	0	0
229	General Capital Projects	2,292,538	219,355	195,000	42,200
229	General Capital Projects	(27,497)	(92,158)	0	0
243	Public Facilities Fees	27,497	60,548	0	0
243	Public Facilities Fees	(95,600)	0	0	0
651	Building Maintenance-CIP	0	1,218,000	0	0
<u>DEBT SERVICE FUNDS</u>					
376	Reidy Creek Debt Service	368,850	366,795	336,595	363,270
<u>ENTERPRISE FUNDS</u>					
555	Water	(12,500)	0	0	(40,000,000)
556	Water Capital Projects	0	0	0	40,000,000
557	Wastewater Capital Projects	3,000,000	3,040,000	500,000	55,310,000
557	Wastewater Capital Projects	0	0	(195,000)	0
558	Wastewater	(3,037,500)	(3,065,000)	0	(55,396,980)
558	Wastewater	0	0	(500,000)	0
561	Recycling & Waste Reduction	0	0	0	86,980
<u>INTERNAL SERVICE FUNDS</u>					
650	Building Maintenance	300,000	430,000	306,000	0
653	Fleet Services	60,000	25,000	0	0
654	Central Services	(76,045)	(219,355)	0	0
690	Workers' Comp Insurance	0	500,000	500,000	0
<u>TRUST FUNDS</u>					
716	Hegy Trust Fund	(1,795)	0	0	0
790	RORF	(7,148,700)	(11,164,651)	(3,572,325)	(6,549,770)
791	Successor Agency - Redevelopment	7,148,700	11,164,651	3,572,325	6,549,770
795	Section 115 Pension Trust	1,984,000	4,716,185	3,405,860	0



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Available Fund Balance Schedule

FUND	2019-20 PROJECTED ENDING FUND BALANCE	2020-21 SOURCES OF FUNDS	2020-21 USES OF FUNDS	2020-21 PROJECTED ENDING FUND BALANCE	% CHANGE
General Fund					
Economic Uncertainty Reserve	\$17,392,319	\$110,186,350	(\$108,200,770)	\$19,377,899	11.4%
Special Revenue Funds					
Vehicle Parking District	\$8,140	\$97,090	(\$97,090)	8,140	0.0
CDBG	440,000	1,818,940	(1,818,940)	440,000	0.0
Landscape Maintenance District	1,151,797	853,470	(1,211,550)	793,717	-31.1
Successor Agency-Housing	7,180,000	2,820,730	(2,820,730)	7,180,000	0.0
Mobilehome Park Management	240,200	173,020	(173,020)	240,200	0.0
HOME Program	52,000	722,300	(722,300)	52,000	0.0
Trust Funds					
SA-Redevelopment	1,078,890	6,549,770	(7,628,660)	0	-100.0
Section 115	10,106,045	200,000	0	10,306,045	2.0
Debt Service Funds					
General Obligation Bond Debt Service	4,303,795	4,759,680	(4,759,680)	4,303,795	0.0
Enterprise Funds					
Water	5,374,178	104,968,290	(100,107,100)	10,235,368	90.5
Wastewater	16,995,021	94,502,500	(91,191,120)	20,306,401	19.5
Internal Service Funds					
Building Maintenance	42,210	5,278,370	(5,320,580)	0	-100.0
Warehouse	0	167,570	(155,210)	12,360	N/A
Fleet Services	5,831,942	5,765,140	(6,338,750)	5,258,332	-9.8
Central Services (Duplicating, Telecommunications & Mail & Mobile Svc	373,657	1,046,330	(1,055,420)	364,567	-2.4
Network & Systems Administration	301,381	2,033,590	(2,058,450)	276,521	-8.2
Workers' Compensation Insurance	10,081,884	4,839,740	(4,853,260)	10,068,364	-0.1
General Liability Insurance	5,961,869	2,150,010	(3,788,800)	4,323,079	-27.5
Benefits Administration	214,303	11,288,300	(11,382,100)	120,503	-43.8
Property Insurance	1,148,316	696,700	(902,870)	942,146	-18.0
Dental Insurance	386,974	835,540	(895,000)	327,514	-15.4
Unemployment Insurance	295,757	70,000	(140,000)	225,757	-23.7

Explanation of Available Fund Balance and Reserves:

Available fund balance is the cumulative years' excess of all revenues over expenses that is available for appropriation in the next budget cycle. Available fund balance for each fund is analyzed regularly to determine if the balance is at the optimum level.

Reserves are fund balance that is set aside for a particular use.

The General Fund Economic Uncertainty Reserve is General Fund fund balance that is set aside to fund one-time unanticipated expenditure requirements, local disasters, or when actual revenue received is less than the amount budgeted resulting in an operating deficit in the General Fund. This reserve can only be used with City Council approval.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Available Fund Balance Schedule**

Explanation of Changes in Available Fund Balance Greater Than 10%:

General Fund - A portion of the advance payback from the Successor Agency - Redevelopment fund will be used to add to the Economic Uncertainty Reserve balance in this fund.

Landscape Maintenance District - Accumulated fund balance from prior years will be used for the administration and maintenance of certain LMD zones.

SA-Redevelopment - Available fund balance will be used for the repayment of Advance obligations owed by this fund.

Building Maintenance, General Liability Insurance, Benefits Administration, Property Insurance, Dental Insurance, & Unemployment Insurance - Projected accumulated fund balance from prior years is being appropriated to meet 2020-21 expenditure needs.

Water and Wastewater - Excess revenue will be used to add to the reserve for capital projects.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Authorized Positions**

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET	19-20 REVISED/ 20-21 BUDGET CHANGE
General Government					
Full-time	36	31	31	32	1
Regular Part-time FTE	1.3	2.1	2.1	1.3	-0.8
Temporary Part-time FTE	2.5	1.4	1.4	0.7	-0.7
Total FTE	39.8	34.5	34.5	34	-0.5
2018-19 Volunteer Hours: City Manager - 6 hours, City Clerk - 64 hours					
Administrative Services					
Full-time	38	37	37	36	-1
Regular Part-time FTE	0.8	0.8	0.8	0.8	0
Temporary Part-time FTE	0.8	0	0	0	0
Total FTE	39.6	37.8	37.8	36.8	-1
2018-19 Volunteer Hours: Human Resources - 76 hours					
Information Systems					
Full-time	13	15	16	16	0
2018-19 Volunteer Hours: GIS - 135.50 hours					
Community Services					
Full-time	36	16	19	21	2
Regular Part-time FTE	4.5	3	3.0	1.5	-1.5
Temporary Part-time FTE	39.8	28.1	31.8	52.1	20.3
Total FTE	80.3	47.1	53.8	74.6	20.8
2018-19 Volunteer Hours: Recreation - 136 hours, Library - 22,794 hours, Older Adult Services - 865.50 hours, Sr. Nutrition - 399.25 hours					
Community Development					
Full-time	34	33	33	32	-1
Regular Part-time FTE	0.5	0.5	0	0	0
Temporary Part-time FTE	6.1	6.9	2.5	1.7	-0.8
Total FTE	40.6	40.4	35.5	33.7	-1.8
2018-19 Volunteer Hours: Planning - 806.63 hours & Code Enforcement - 199.75 hours					
Public Works					
Full-time	55	55	58	58	0
Temporary Part-time FTE	18.9	20.2	21.9	17.6	-4.3
Total FTE	73.9	75.2	79.9	75.6	-4.3
Engineering					
Full-time	23	24	24	25	1
Contract/Grant Funded	0	0	1	1	0
Temporary Part-time FTE	4.1	6.5	2.2	2.2	0
Total FTE	27.1	30.5	27.2	28.2	1
2018-19 Volunteer Hours: 81.5 hours					
Police					
Full-time	218	217	217	210	-7
Regular Part-time FTE	0	0	0	0	0
Temporary Part-time FTE	12.1	12.1	12.1	4.1	-8
Total FTE	230.1	229.1	229.1	214.1	-15
2018-19 Volunteer Hours: 15,321.25 hours					

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Authorized Positions**

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET	19-20 REVISED/ 20-21 BUDGET CHANGE
Fire/Emergency Management					
Full-time	121	121	121	121	0
Regular Part-time FTE	0.8	0.8	0.8	0.8	0
Temporary Part-time FTE	0.5	0.8	0.8	0.8	0
Total FTE	122.3	122.6	122.6	122.6	0
2018-19 Volunteer Hours: 4,956.5 hours					
Total Full-time Positions	574	549	556	551	-5
Total Grant Funded Positions	0	0	1	1	0
Total Regular Part-time FTE Positions	7.9	7.2	6.7	4.4	-2.3
Total Temporary Part-time FTE	84.8	76.0	72.7	79.2	6.5
Total General Fund FTE Positions	666.7	632.2	636.4	635.6	-0.8
ASES					
Grant Funded	3	3	2	0	-2
Temporary Part-time FTE	28.8	32.6	23.5	0	-23.5
Total FTE	31.8	35.6	25.5	0	-25.5
2018-19 Volunteer Hours: 44 hours					
CDBG/Housing					
Full-time	3	3	3	3	0
Contract/Grant Funded	3	3	3	3	0
Total FTE	6	6	6	6	0
Water Operations					
Full-time	78	79	78	79	1
Contract/Grant Funded	5	5	5	5	0
Temporary Part-time FTE	32.4	33.7	33.7	37	3.3
Total FTE	115.4	117.7	116.7	121	4.3
2018-19 Volunteer Hours: Water - 32 hours, Lakes - 3 hours					
Wastewater Operations					
Full-time	85	85	85	86	1
Temporary Part-time FTE	3.8	3.8	3.8	3.8	0
Total FTE	88.8	88.8	88.8	89.8	1
2018-19 Volunteer Hours: Wastewater - 227.5 hours & Environmental Programs - 200.5 hours					
Recycling & Waste Reduction					
Full-time	2	2	3	3	0
Temporary Part-time FTE	1.3	1.4	1.4	1.4	0
Total FTE	3.3	3.4	4.4	4.4	0
Building Maintenance					
Full-time	15	14	16	16	0
Regular Part-time FTE	0.8	0.8	0.8	0.8	0
Temporary Part-time FTE	21.9	22.2	22.2	22.2	0
Total FTE	37.7	37	39	39	0
Warehouse					
Full-time	2	2	2	1	-1
Temporary Part-time FTE	0	0.8	0.8	0	-0.8
Total FTE	2	2.8	2.8	1	-1.8

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Authorized Positions**

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET	19-20 REVISED/ 20-21 BUDGET CHANGE
Fleet Services					
Full-time	12	12	12	12	0
Temporary Part-time FTE	1.4	0	0	0	0
Total FTE	13.4	12	12	12	0
2018-19 Volunteer Hours: 105 hours					
Other Internal Service Funds					
Full-time	18	19	19	19	0
Temporary Part-time FTE	0.4	0.4	0.4	0.4	0
Total FTE	18.4	19.4	19.4	19.4	0
Total Full-time Positions	789	765	774	770	-4
Total Grant Funded Positions	11	11	11	9	-2
Total Regular Part-time FTE Positions	8.7	8	7.5	5.2	-2.3
Total Temporary Part-time FTE	174.8	170.9	158.5	144.0	-14.5
Total Citywide FTE Positions	983.5	954.9	951	928.2	-22.8

Total 2018-19 Volunteer Hours: 46,453.88 hours



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Capital Expenditure Summary**

The City of Escondido budgets a majority of capital expenditures through the City's five-year Capital Improvement Program and Budget (CIP). The CIP is used to coordinate the identification of dependable funding resources with the implementation of projects that respond to current needs and priorities. These projects can require several years to strategically plan, design, fund and construct. The CIP allows for staff to budget and plan accordingly. Further information on the CIP can be found in the CIP budget document, which is located on the City's website at: <https://www.escondido.org/capital-improvement-program.aspx>.

The Fiscal Year 2020-21 capital projects are sorted into several categories noted on the right. The most significant capital projects within these categories are described below. Detail is provided for these projects as to whether the costs are reoccurring or nonrecurring, the funding source, total current year projected cost and the total estimated cost of the project.

2020-21 Capital Improvement Plan	
Community Services	(\$9,943)
General City	73,200
Library	37,449
Parks & Recreation	(337,942)
Public Art	(152,270)
Public Safety	22,580
Public Works	(769,569)
Streets	9,794,830
Wastewater	55,010,000
Water	40,000,000
Total CIP	\$103,668,335

Wastewater

The Wastewater Department anticipates \$55 million in capital projects this year. Of that amount, \$53 million relates to the Recycled Water Treatment and Distribution projects that will construct the infrastructure to provide recycled water to agricultural users. These projects consist of construction of a Membrane Filtration Reverse Osmosis facility and pump station to improve recycled water quality for agriculture uses; and extending a distribution pipeline from the Hogback Reservoir to agricultural users south of Mountain View Drive and east of Cloverdale. The City has applied for State Revolving Funds for these projects. The anticipated total cost for these projects is \$87 million. Of that amount, \$29.7 million has been secured in bond and wastewater customer fees towards the project, \$53.3 million is needed in Fiscal Year 2020-21 and an additional \$4 million is requested in future years.



Membrane Filtration Reverse Osmosis Facility and Pump Station

The Recycled Water projects are non-reoccurring capital costs that will improve the City's wastewater infrastructure. Currently, most of the City's partially treated water is dumped into the ocean via an outfall pipe that is nearing capacity. Unless more water can be diverted from the outfall, the pipe will have to be replaced at a cost of \$500 million. By stabilizing the cost of irrigation water, the City can defer the outfall pipe upgrade project.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Capital Expenditure Summary**

The program will generate an additional, local, drought-proof water supply. This water supply will generate revenue from water sales and avoid costs of imported water. Initial program phases will expand recycled water distribution and generate water sales for the Recycled Water Fund, and avoid imported water costs for the Water Fund. Later phases during the mid-2020s will produce revenue for the Wastewater Fund and further avoid imported water costs for the Water Fund.

Two Wastewater Treatment Plant Operators were added to the operating budget to prepare for staffing of the Membrane Filtration Reverse Osmosis (MFRO) facility. In addition, completion of these projects will require routine operation and maintenance, and appropriate funding will be included in the Wastewater Fund's operating budget as they are completed.

Water

The Water Department anticipates \$40 million towards the undergrounding of the Escondido Canal through the San Pasqual Indian Reservation for this year. The project will remove, relocate, and replace approximately 2.5 miles of the existing Escondido canal that crosses the



San Pasqual Undergrounding Project

San Pasqual Indian Reservation. This project is the result of the San Luis Rey Indian Water Rights Settlement Agreement between: the La Jolla, Rincon, San Pasqual, Pauma, and Pala Bands of Mission Indians; United States; San Luis Rey Indian Water Authority; Vista Irrigation District; and the City of Escondido. Fifty percent of the total project costs will be reimbursed by the Vista Irrigation District. The anticipated total cost for this project is \$46.4 million, of which \$6.4 million has already been secured.

This project is a non-reoccurring capital cost. This project will replace a portion of the existing canal, therefore it is not anticipated that it will result in additional impacts to the Water Fund's operating budget once the project is complete.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Capital Expenditure Summary**

Streets

The Engineering Department anticipates spending \$9.7 million towards street related projects. Of that amount, \$5.5 million will be used to fund the reoccurring street pavement maintenance and rehabilitation projects. This year's program is funded by gas tax funds, TransNet funds and the Road Maintenance and Rehab Account Senate Bill 1 funding. Completion of these projects will reduce maintenance costs as new asphalt roads will preserve the life of the street resulting in less street maintenance.



Street Pavement Maintenance & Rehabilitation



Citracado Parkway Extension Project

This year's budget also designates \$1.2 million in funding for the Citracado Parkway Extension project. This project extends Citracado Parkway from Harmony Grove Village Parkway to Andreasen Drive and is the City's highest priority roadway project. It has secured funding of \$38.6 million from Palomar Health, TransNet, and Traffic Impact fees. An additional \$1.8 million is anticipated to be programmed towards this project in the next fiscal year for a total cost of \$41.6

million. This is a non-reoccurring cost to the City. Completion of this project will require routine maintenance, and appropriate funding will be included in the operating budget when completed.

Since the onset of the recession, there have been CIP budget requests that do not have a designated funding source. The City currently has approximately \$3.4 million in additional capital projects that need funding for Fiscal Year 2020-21.

2020-21 Operating Budget Capital Outlay	
Motive Equipment	\$2,310,000
Other Capital Outlay	985,500
Total Capital Outlay	\$3,295,500

In addition to the capital items in the CIP budget there are also items included under capital outlay in the operating budget. These items are typically vehicles, machinery and equipment or an item that is capital in nature that can be purchased and completed within the annual operating budget cycle.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Capital Expenditure Summary**

Capital outlay is defined and based on the following criteria:

1. Life expectancy is longer than two years
2. Must have a minimum value as follows:

Building and building improvements	\$10,000
Vehicles, machinery & equipment	5,000
Works of art and historical treasures	5,000
Infrastructure	10,000

Capital outlay is recorded at historical cost, except for gifts which are recorded at fair market value at the time of contribution.

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Long-term Debt Summary

DESCRIPTION	FUNDING SOURCE	ORIGINAL DEBT ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2020	2020-21 PRINCIPAL & INTEREST PAYMENT	RETIREMENT YEAR
BONDS:					
2015 General Obligation Refunding Bonds	Property	\$ 61,250,000	\$ 54,845,000	\$ 4,755,625	2036
Public Safety Facilities (Series A Refunded)	Tax				
The proceeds of the Refunded bonds were used to acquire and improve real property comprising of the City's Police Headquarters building in combination with Fire Department administrative and training functions, construction of three new neighborhood fire stations and the reconstruction of Fire Station No. 1, and the acquisition of land and other related improvements.					
Escondido Joint Powers Financing Authority	General	4,830,000	3,270,000	361,219	2030
2013A Lease Revenue Refunding Bonds	Fund				
Reidy Creek Golf Course (Series 2001 Refunded)					
The proceeds of the refunded bonds were used to build an 18-hole executive municipal golf course that opened to the public July, 2002. The project was constructed on approx. 65 acre site that was vacant/undeveloped land of which approx. 25 acres was owned by the City and 40 acres owned by the Developer. A portion of the golf course is designed as a flood control detention basin to reduce peak-flow storm water runoff from the adjacent Reidy Creek.					
Escondido Joint Powers Financing Authority	Water	20,380,000	20,380,000	1,507,350	2037
2019A Water Revenue COP Bonds	Fund				
(2007 Revenue COP Bonds Refunded)					
The Revenue Certificates of Participation Series 2007 Bonds were issued to provide funds (i) to finance the cost of construction of the 2007 Project, (ii) to advance refund \$12,450,000 aggregate principal amount of the City's revenue Certificates of Participation, Series 2000A (the "Refunded 2000A Certificates"), (iii) to acquire a debt service reserve fund surety bond to deposit into the Reserve Fund in the amount of the Series 2007 Reserve Fund Requirement, and (iv) to pay costs of delivery of the Certificates. The 2007 Project consisted of (i) replacement of existing Reed Reservoir, (ii) construction of the Alexander Area Phase I water line, (iii) rehabilitation or reconstruction of the hydroelectric Rincon Power Plant, (iv) design and construction of the Alexander Area Phase II water line, and (v) miscellaneous other capital improvements to the Water System.					
Escondido Joint Powers Financing Authority	Water	30,000,000	30,000,000	1,698,913	2041
2019B Water Lease Revenue Refunding Bonds	Fund				
(2012 Water Lease Revenue Refunding Bond)					
The Series 2012 Revenue Bonds were issued to provide funds (i) to acquire and construct certain improvements for the City's Water System (as described below), (ii) to advance refund \$9,830,000 and \$8,585,000 outstanding aggregate principal amount of the City's revenue Certificates of Participation, Series 2000A and Series 2002A, (iii) to pay costs incurred in connection with the issuance of the Bonds. The Project consisted of (i) the Prior Project, meaning City Water System improvements funded from the proceeds of the 2000A and 2002A Certificates (refunded), (ii) replacement of the Lindley reservoir, (iii) upgrades to other Water System reservoirs, (iv) an upgrade to the Water Treatment Plant's chlorine treatment facilities, (v) costs associated with the acquisition of a replacement administrative and office building for Utility Division Staff, (vi) planning and design of the Lake Wohlford Dam reconstruction, and (vii) other miscellaneous improvements.					
Escondido Joint Powers Financing Authority	Wastewater	27,390,000	26,170,000	1,444,781	2041
2012 Wastewater Lease Revenue Refunding	Fund				
Bonds (2000A Revenue COP Refunded)					
Proceeds of the Series 2012 Revenue Bonds are being issued to provide funds (i) to acquire and construct certain improvements for the City's Wastewater System (as described below), (ii) to provide a portion of the monies to refund the \$9,830,000 outstanding aggregate principal amount of the City's Revenue Certificates of Participation, Series 2000A, (iii) to pay costs incurred in connection with the issuance of the Bonds. The Project consists of (i) the Prior Project, meaning City Water System improvements funded from the proceeds of the 2000A Certificates (refunded), (ii) an upgrade to the primary building at the HARRF, (iii) upgrades to the HARRF odor control system, (iv) improvements to the HARRF influent pump station, (v) Phase III of the HARRF operations building expansion, (vi) improvements to the West Side Lift Station, and (vii) other improvements to wastewater pipelines, tanks and pump stations (collectively, the "2012 Project").					
2015A Wastewater Revenue Refunding Bonds	Wastewater	14,645,000	9,475,000	1,604,750	2026
(2004A Revenue COP Refunded)	Fund				
The purpose of the Refunding Revenue Bonds (Wastewater System) Series 2015A is to (i) refund the Certificates of Participation Series 2004A and, (ii) to pay certain costs of issuance. The 2004A bonds refinanced prior debt which was originally used for construction of improvements for the Wastewater Enterprise, and for the acquisition of Daley Ranch.					

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Long-term Debt Summary**

DESCRIPTION	FUNDING SOURCE	ORIGINAL DEBT ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2020	2020-21 PRINCIPAL & INTEREST PAYMENT	RETIREMENT YEAR
2015B Wastewater Revenue Refunding Bonds Taxable (2004B Revenue COP Refunded)	Wastewater Fund	5,060,000	2,890,000	526,063	2025
The purpose of the Refunding Revenue Bonds (Wastewater System) Series 2015B (Taxable) is to (i) refund the Certificates of Participation Series 2004B and, (ii) to pay certain costs of issuance. The 2004B bonds refinanced prior debt which was originally used for construction of improvements for the Wastewater Enterprise, and for the acquisition of Daley Ranch.					
Community Facilities District No. 2000-01 2013 Special Tax Refunding Bonds Hidden Trails (Series 2000 Refunded)	Special Assessment	2,355,000	1,730,000	189,838	2031
Proceeds of the Bonds are to: (i) defease the Refunded Bonds (Series 2000 Special Tax Bonds); (ii) purchase a municipal bond insurance policy to guarantee payment of principal and interest on the Bonds; (iii) purchase a municipal bond debt service reserve insurance policy for deposit in the Reserve Account in satisfaction of the Reserve Requirement; and (iv) pay Costs of Issuance of the Bonds. The series 2000 Special Tax Bonds were issued for construction and improvements at the intersection of Washington and Valley Parkway, various offsite street improvements, water lines, force main and a sewer lift station with respect to the development of the City of Escondido Community Facilities District No. 2000-01 (Hidden Trails).					
Community Facilities District No. 2006-01 2015 Special Tax Refunding Bonds Eureka Ranch (Series 2006 Refunded)	Special Assessment	13,745,000	12,075,000	1,025,600	2036
Proceeds of the Bonds are being used to refund the District's Special Tax Bonds, Series 2006, and to pay costs of the issuance of the bonds. The 2006 Special Tax Bonds were issued to construct and acquire various public improvements needed with respect to the development of the City of Escondido Community Facilities District No. 2006-01 (Eureka Ranch). The development included approximately 167 acres located on the east and west sides of East Valley Parkway, north of Washington Avenue.					
Reassessment District No. 98-1 1998 Limited Obligation Improvement Refunding Bonds - Rancho San Pasqual	Assessment District	5,105,000	1,905,000	332,030	2026
The Bonds are being issued to refund and defease the original City's Assessment District No. 95-1 Rancho San Pasqual Bonds. The original Assessment District No. 95-1 Bonds were issued to fund the acquisition of street improvements, sewer improvements and other related work within the original Assessment District.					
TOTAL BONDS		184,760,000	162,740,000	13,446,169	
LOANS:					
County of San Diego - Regional Communication System	General Fund	3,230,225	2,043,664	374,634	2026
In August 2016, the City of Escondido, along with other Participating Cities and Jurisdictions, entered into an agreement with the County of San Diego regarding the Next Generation Regional Communication System (RCS). The purpose of the agreement is for participating cities to purchase NextGen RCS and to share Backbone Infrastructure costs. The term of the payment agreement is ten years. Per the agreement, annual payments of \$374,634 are due in June of each year, with the final payment due in June 2026.					
California Energy Commission - Energy Conservation Project at CCAE	Building Maintenance Fund	1,107,890	203,686	106,924	2022
The Central Plant went into operation in 1994. As a thermal energy storage (TES) system it was designed to conserve energy while providing adequate cooling to the CCAE buildings. However, the system had been plagued by frequent breakdowns resulting in equipment rental every summer as a backup to failing equipment and an average plant maintenance cost of \$234,00 over six years. Additionally, the two cooling towers which are a part of the Central Plant needed replacement, at a cost of approximately \$250,000. Considering these issues, it was determined that a considerable amount of money could be saved both in maintenance and utility costs (approximately \$225,000 in annual savings) by replacing the entire plant, rather than investing any large sums of money to repair and/or replace part of it.					

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Long-term Debt Summary**

DESCRIPTION	FUNDING SOURCE	ORIGINAL DEBT ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2020	2020-21 PRINCIPAL & INTEREST PAYMENT	RETIREMENT YEAR
San Diego Gas & Electric - Energy Conservation Projects at City Hall	Building Maintenance Fund	22,620	2,828	2,262	2022
San Diego Gas & Electric - Energy Conservation Projects at City Facilities	General Fund	224,078	8,160	7,296	2022

On March 10, 2010 Council authorized Climatec to complete energy conservation projects at various locations throughout the City. This included on bill financing through SDG&E which was designed to match loan repayment amounts with anticipated energy savings achieved from the energy conservation projects installed at five facilities. The following amounts were financed for the following locations: City Hall \$22,620, California Center for the Arts \$38,373.59, East Valley Community Center \$51,846.31, Joslyn Senior Center \$59,481.94, and Washington Park Pool \$74,375.87.

State Revolving Fund - Wastewater Treatment

Plant Project:

Phase I	Wastewater	8,149,807	407,497	488,990	2021
Phase II	Fund	16,461,971	2,469,296	987,722	2023
Phase III		12,352,118	1,852,818	741,130	2023

The City's wastewater treatment plant, the Hale Avenue Resource Recovery Facility (HARRF) was originally constructed in 1959, has been periodically modified; it was expanded in 1975 and again in 1985. In the early 1990's the City of Escondido embarked on a plan to upgrade the HARRF. In 1996 the City negotiated a cease and desist order with the San Diego Regional Water Quality Control Board to provide a remedy for un-permitted discharges from the HARRF. This remedy includes the upgrading of the existing facilities to improve and increase treatment capacities and discharge options. Phase I consists of improvements to the aeration system and solids digester to allow the plant to operate reliably during Phase II improvements. Phase II and Phase III improvements added the tertiary treatment stage to the plant processes, upgraded the remaining secondary processes including installing sophisticated electronic controls, and built recycled water distribution lines. The HARRF project will carry recycled water to the community for landscape irrigation purposes and construct a 2-million gallon reservoir for storage. The City is providing connection assistance to recycled water users through their retrofit program. The Escondido Creek Enhancement was a required restoration effort of the creek bed itself, this is required so if there was a need to spill ever again, it would spill tertiary water into the restored creek.

Aeration Blower Replacement	Wastewater Fund	1,572,306	460,410	98,817	2024
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The existing blowers were installed in the 1970's as part of the original treatment plant aeration system construction. In 1998, the City upgraded the operation of the blower system by adding dissolved oxygen monitors in the aeration basins, electric actuated modulated valves to the blower inlets, and a PLC to automatically control the airflow from the blowers to the aeration basins; however, the original blowers were not replaced. Therefore, the HARRF Aeration Blower Replacement Project consists of replacing existing blowers with new units that will provide increased reliability and automatic capacity control, resulting in increased efficiency and significant energy cost savings.

Brine Line Project	Wastewater Fund	5,000,000	5,000,000	216,373	2049
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The objective of the Project is to enable transmission of brine recovered from a reverse osmosis facility treating water to provide recycled water distribution to serve eastern and northern agricultural land. This project constructs 2.3 miles of 15-inch diameter brine pipeline with fiber optic conduit along the Escondido Creek Channel. It will convey the high salinity reverse osmosis reject water from the Membrane Filtration Reverse Osmosis facility back to the Hale Avenue Resource Recovery Facility. Repayment of the loan begins at project completion and repayment is anticipated beginning 10/23/2020.

State Revolving Fund - Safe Drinking Water

Project:

Gravity Float Line	Water Fund	2,048,125	495,262	130,919	2023
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The Gravity Float Line Replacement project consists of more than 5,550 linear feet of 16" CMLC steel waterline, 1,200 linear feet of 12" PVC waterline, and 650 linear feet of 8" PVC waterline from Hogback Reservoir south to Oro Verde and East to Cloverridge Road. In addition, the project included three new pressure reducing stations to control water pressure at the new connection points to the existing water distribution system. This project provides system redundancy and reliability to the Reed and A-3 Zones. The useful life of the pipeline and appurtenances is expected to be approximately fifty years.

Alexander Area Phase II Water Line	Water Fund	2,813,235	1,795,756	180,690	2031
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In October 2009, the City of Escondido entered into an agreement with the State Department of Public Health for funding of construction of the Alexander Area Phase II Water Line, which replaced 23,100 linear feet of old water lines. Project area was on Alexander, Brotherton, McDonald, Miller, Gamble, Clarence, Calmer, and Trails road and significantly increased capacity.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Long-term Debt Summary**

DESCRIPTION	FUNDING SOURCE	ORIGINAL DEBT ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2020	2020-21 PRINCIPAL & INTEREST PAYMENT	RETIREMENT YEAR
California Infrastructure and Economic Development Bank (I-Bank) Loan-					
Lindley Reservoir Tank Replacement	Water Fund	15,000,000	15,000,000	821,744	2048
The Lindley Reservoir Tank Replacement project replaces the existing 2MG steel reservoir constructed in 1950 with two reservoirs adequately sized to future needs.					
TOTAL LOANS		<u>67,982,375</u>	<u>29,739,377</u>	<u>4,157,501</u>	
TOTAL DEBT OBLIGATIONS		<u>\$ 252,742,375</u>	<u>\$ 192,479,377</u>	<u>\$ 17,603,670</u>	

NOTE:

Assessment debt - These bonds are secured by and payable from the proceeds of annual special assessment taxes levied and collected on the property within the Districts. The bonds are not general or special obligations of the City of Escondido. The City is not obligated in any manner for the payment of debt service in the event of default by the property owners but is only acting as an agent for the property owners in collecting the assessments, forwarding the collections to bondholders, and initiating foreclosure proceedings, if appropriate. Neither the faith and credit nor taxing power of the City is pledged to the payment of these bonds. Accordingly, no liability for these bond issuances has been recorded and all debt service transactions have been recorded as an agency fund.

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Legal Debt Margin Summary

	2016	2017	2018	2019	2020
Assessed valuation	\$ 10,901,050,697	\$ 11,397,164,781	\$ 12,065,097,152	\$ 12,707,545,218	\$ 13,330,606,284
Conversion percentage	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>
Adjusted assessed valuation	2,725,262,674	2,849,291,195	3,016,274,288	3,176,886,305	3,332,651,571
Debt limit percentage	<u>15%</u>	<u>15%</u>	<u>15%</u>	<u>15%</u>	<u>15%</u>
Debt limit	408,789,401	427,393,679	452,441,143	476,532,946	499,897,736
Total Debt Applicable to Debt Limit:					
General Obligation Bonds	61,520,000	60,460,000	58,680,000	56,810,000	54,845,000
Legal Debt Margin	<u>\$ 347,269,401</u>	<u>\$ 366,933,679</u>	<u>\$ 393,761,143</u>	<u>\$ 419,722,946</u>	<u>\$ 445,052,736</u>
Total Debt Applicable to the Limit as a Percentage of Debt Limit	15%	14%	13%	12%	11%

NOTE:

The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within that state.

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
General Fund Multi-Year Financial Plan

	ADOPTED 2019-20	PROPOSED 2020-21	PROJECTED 2021-22	PROJECTED 2022-23	PROJECTED 2023-24
PURPOSE:					
It is the City's goal to maintain ongoing financial structural stability. This multi-year financial plan is one tool used to help reach this goal. It facilitates a process of projecting future revenues and expenditures using various assumptions and highlights the long-term effects of financial decisions.					
Sources of Funds:					
Estimated Revenue	\$ 105,388,885	\$ 102,017,820	\$ 104,050,900	\$ 106,133,900	\$ 108,245,300
Transfer from Gas Tax	2,055,000	2,055,000	2,055,000	2,055,000	2,055,000
Transfer from Wastewater	-	-	-	-	-
Transfer from Daley Ranch Restoration	30,000	30,000	30,000	30,000	30,000
Deposit - PEG Fees	13,500	-	-	-	-
Deposit - Joslyn Trust	10,100	100,600	-	-	-
Advance Payback fro Successor-Agency-Redev.	2,657,860	5,982,930	2,743,000	-	-
TOTAL, Sources	110,155,345	110,186,350	108,878,900	108,218,900	110,330,300
Uses of Funds:					
General Fund Operating Budget-PERS	21,425,040	23,717,280	25,517,280	27,017,280	27,907,280
General Fund Operating Budget-All Other	85,378,505	83,879,520	87,182,920	90,571,920	94,034,920
Total General Fund Operating Budget	106,803,545	107,596,800	112,700,200	117,589,200	121,942,200
Transfer to ASES	90,335	-	-	-	-
Transfer to Reidy Creek Golf Course-Debt	336,595	363,270	363,570	360,690	362,250
Transfer to Reidy Creek Golf Course-Operations	95,890	76,410	100,000	100,000	100,000
Transfer to Vehicle Parking District	101,120	97,090	100,000	103,000	106,090
Transfer to Successor Agency-Housing	25,000	25,000	25,000	25,000	25,000
Transfer to Section 115 Irrevocable Pension Trust	2,657,860	-	2,743,000	-	-
Transfer to Capital Projects	-	42,200	1,000,000	1,000,000	1,000,000
Advance Paybacks to Public Facilities Fund	45,000	-	-	-	-
Add to Economic Uncertainty Reserve	-	1,985,580	-	-	-
TOTAL, Uses	110,155,345	110,186,350	117,031,770	119,177,890	123,535,540
TOTAL, Sources Over/(Under) Uses	\$ -	\$ -	\$ (8,152,870)	\$ (10,958,990)	\$ (13,205,240)
TOTAL, Economic Uncertainty Reserve	\$ 17,392,319	\$ 19,377,899	\$ 19,377,899	\$ 19,377,899	\$ 19,377,899

ASSUMPTIONS:

The multi-year financial plan above is based primarily on the following key assumptions for fiscal years 2021-22 thru 2023-24:

- 1- 2% increase in estimated revenue
- 2- 3% increase: projected salaries primarily for step increases, certain variable overhead, maintenance & operating costs to cover items such as increases in the cost of various contracts and utilities
- 3- CalPERS employer contribution increases based on rate increases provided by CalPERS: Approximately \$1.8 million in 2021-22, \$1.5 million in 2022-23 and \$890,000 million in 2023-24
- 4- 5% increase in the cost of medical insurance. All union groups share 50% of this cost increase.
- 5- \$600,000 a year increase in workers' compensation charges in order to build fund balance to actuary recommended levels
- 6- \$400,000 a year increase in building maintenance charges in order to build fund balance to fund deferred maintenance and repair of City owned buildings
- 7- \$1,000,000 a year transfer out to provide funding for priority unfunded capital projects
- 8- Loan repayment from the Successor Agency-Redevelopment will be transferred to the Section 115 Trust Fund. For Fiscal Year 2020-21, Staff's recommendation to address the \$4 million deficit and achieve a balanced budget was to divert the transfer of funds in the same amount from the Redevelopment Loan payment to the City. City Council unanimously approved Staff's recommendation. Final payment will be made during 2021-22.

CONCLUSION:

Another goal of the City is to maintain a balanced budget without the use of reserves. In order to completely fund the assumed increases in expenditures, revenue would need to increase by 10% in 2021-22, 4% in 2022-23 and 4% in 2023-24 to have a balanced budget. Revenue and expenditure projections will be continuously monitored and adjustments will be made both quarterly and during the annual budget process in order to maintain a balanced budget.





Departmental Budget Detail

General Fund

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
General Fund Sources and Uses

GENERAL FUND

This fund was created to account for transactions related to the collection of all general revenues of the City not specifically levied or collected in other City funds, and for the expenditures related to the rendering of general services by the City.

Sources of Funds:

Operating Revenue	\$102,017,820
Transfer from Gas Tax Fund	2,055,000
Transfer from Daley Ranch Restoration	30,000
Deposit - Joslyn Trust	100,600
Advance Payback from Successor Agency-Redevelopment	5,982,930
TOTAL, Sources	\$110,186,350

Uses of Funds:

Operating Budget	\$107,596,800
Transfer to Capital Projects	\$42,200
Transfer to Reidy Creek Golf Course-Debt Service	363,270
Transfer to Reidy Creek Golf Course-Operations	76,410
Transfer to Successor Agency-Housing	25,000
Transfer to Vehicle Parking District	97,090
Add to Economic Uncertainty Reserve	1,985,580
TOTAL, Uses	\$110,186,350

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

CITY COUNCIL



DESCRIPTION

The City Council is the elected governing body of the City and is responsible for establishing City policies and representing the people. The City Council consists of a Mayor (elected at large) and four City Council members (elected by district). All members serve for 4-year terms.

DEPARTMENT PRIORITIES

- Serve as the elected governing body for the City of Escondido
- Provide clear policy direction to the City staff

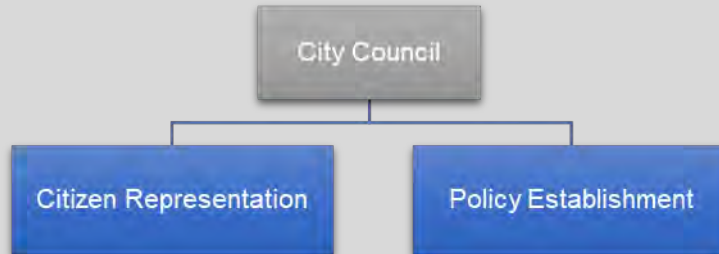
MAJOR BUDGET IMPACTS

- Decrease in medical costs primarily due to employee choice of coverage
- Overall decrease in specific building maintenance projects charged to the General Fund
- Increase in allocations out to utilities due to increase in rate charged by this department

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

CITY COUNCIL

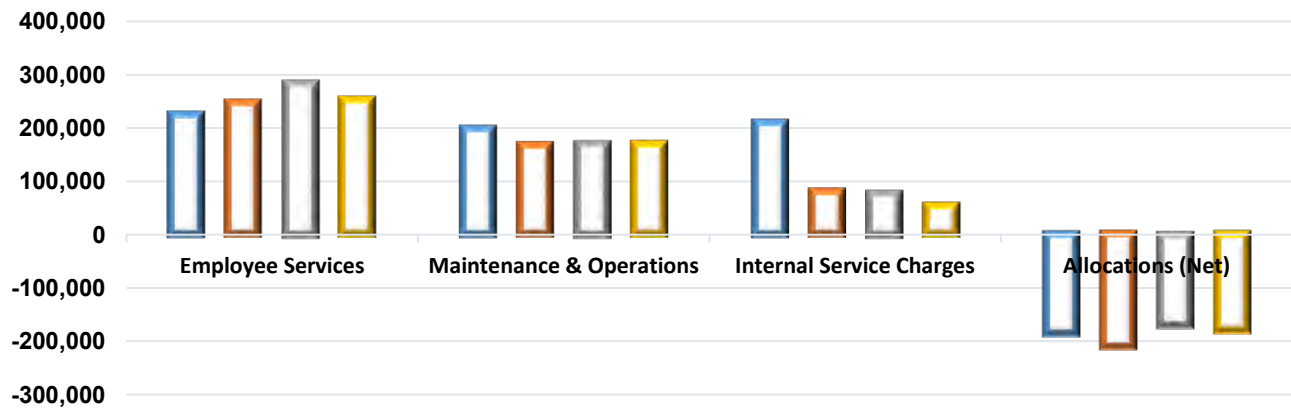
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	5.0	5.0	5.0	5.0
BUDGET:				
Employee Services	225,044	245,740	281,370	251,930
Maintenance & Operations	198,207	166,676	168,900	168,900
Internal Service Charges	209,850	79,485	76,600	52,790
Allocations (Net)	(185,106)	(210,246)	(169,195)	(180,170)
Total Budget	447,995	281,655	357,675	293,450

LINE ITEM DETAIL TREND



■ 2017-18 ACTUAL

■ 2018-19 ACTUAL

■ 2019-20 REVISED

■ 2020-21 BUDGET

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-001	CITY COUNCIL				
5001	REGULAR FULL-TIME	156,348	164,397	170,985	170,980
5025	OTHER EMPLOYEE OVERHEAD	10,573	11,287	10,475	11,330
5026	PERS-NORMAL COST	2,071	14,758	16,465	16,770
5029	PERS-UNFUNDED LIABILITY	34,355	41,360	48,565	43,940
5027	MEDICAL	20,821	13,231	32,880	6,190
5028	WORKERS' COMPENSATION	876	707	2,000	2,720
	TOTAL, EMPLOYEE SERVICES	225,044	245,740	281,370	251,930
5101	OFFICE/OPERATING SUPPLIES	14,066	8,467	8,000	8,000
5131	PROFESSIONAL SERVICES/CONTRACTS	67,076	38,654	18,500	18,500
5160	TRAINING AND MEETINGS	4,871	4,800	10,000	10,000
5162	DUES AND SUBSCRIPTIONS	66,632	69,388	84,400	84,400
5163	AUTO ALLOWANCE	45,263	45,033	45,000	45,000
5173	OTHER TELEPHONE	300	335	3,000	3,000
	TOTAL, M & O	198,207	166,676	168,900	168,900
5125	BUILDING MAINTENANCE	51,245	52,910	58,090	36,010
5165	DUPLICATING	10,415	8,940	4,635	1,630
5172	TELECOMMUNICATIONS	3,240	3,360	1,705	1,540
5175	MAIL & MOBILE SERVICES	390	135	135	640
5178	NETWORK & SYSTEMS ADMINISTRATION	6,955	6,995	6,455	7,410
5183	INSURANCE	137,605	7,145	5,580	5,560
	TOTAL, INTERNAL SERVICE CHARGES	209,850	79,485	76,600	52,790
	SUBTOTAL, CITY COUNCIL	633,101	491,901	526,870	473,620
5902	ALLOCATED OUT	(185,106)	(210,246)	(169,195)	(180,170)
	TOTAL, CITY COUNCIL	447,995	281,655	357,675	293,450



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

CITY MANAGER



DESCRIPTION

The City Manager's Office implements City Council policies, administers the organization and the delivery of services to the community and oversees the City's day to day operations. The City Manager is appointed by the City Council and serves as the City's Chief Executive Officer and manages the daily operations of all City departments, while supporting the City Council's policy direction.

The Assistant City Manager and Economic Development services are located in the City Manager's office. Economic Development oversees facilitation of retail, commercial and industrial properties, and retention of businesses. A strong emphasis is placed on retention, business attraction and working with small businesses for optimum success.

DEPARTMENT PRIORITIES

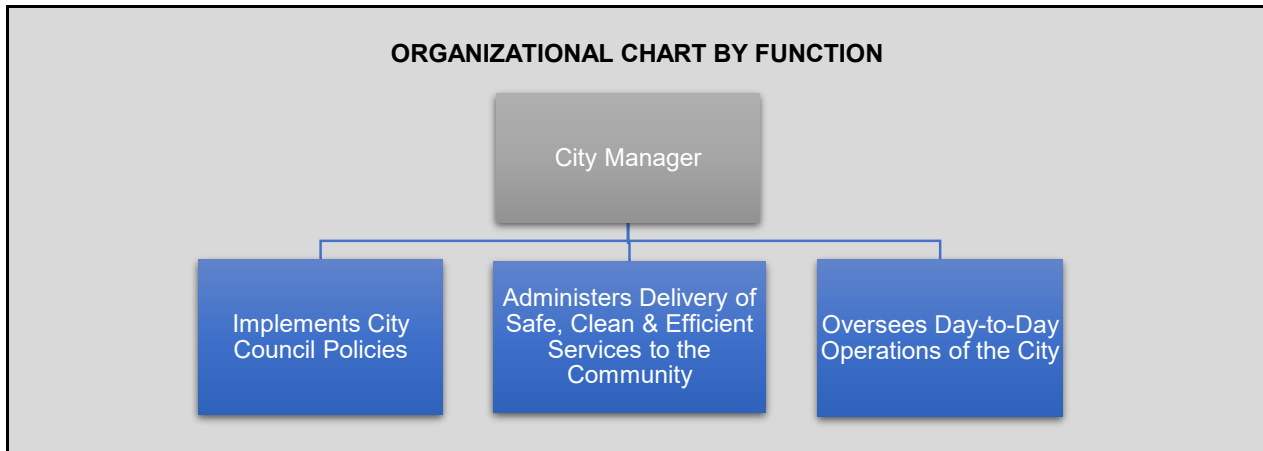
- Implement City Council policies
- Make sure the City of Escondido is safe, clean and efficiently run

MAJOR BUDGET IMPACTS

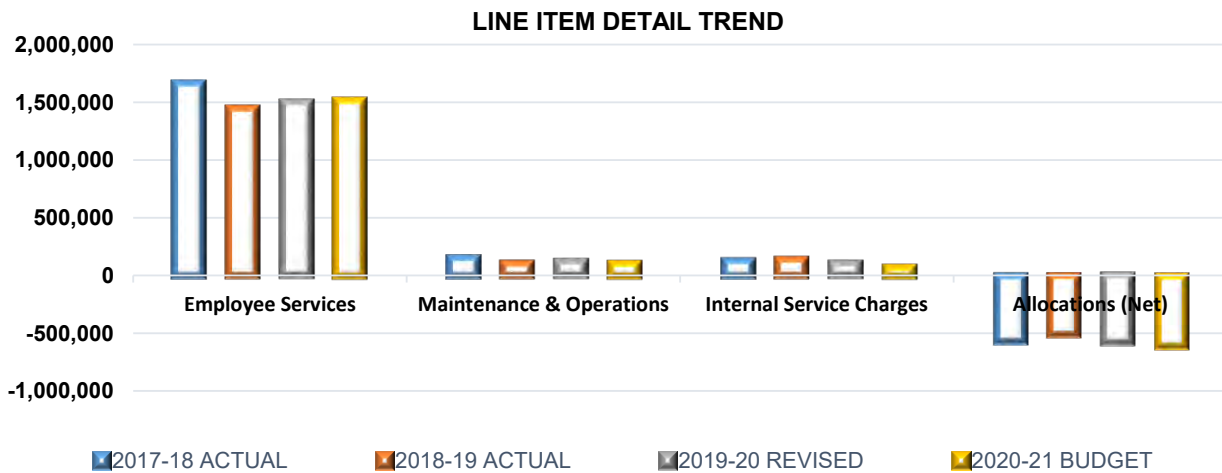
- Increase in salaries, PERS and medical costs
- Eliminated Costar subscription used for Economic Development purposes to meet 3% budget reduction requirement
- Overall decrease in specific building maintenance projects charged to the General Fund
- Increase in allocations out to utilities due to increase in rate charged by this department

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

CITY MANAGER



BUDGET SUMMARY				
	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	10.0	7.0	7.0	7.0
Temporary Part-Time (FTE)	1.1	0.0	0.0	0.0
Department Total	11.1	7.0	7.0	7.0
BUDGET:				
Employee Services	1,662,202	1,445,074	1,495,695	1,516,020
Maintenance & Operations	156,688	106,668	118,895	106,900
Internal Service Charges	130,035	140,220	101,840	74,880
Allocations (Net)	(569,260)	(510,107)	(582,960)	(611,280)
Total Budget	1,379,665	1,181,855	1,133,470	1,086,520



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-002 CITY MANAGER					
5001	REGULAR FULL-TIME	1,158,158	963,795	958,030	935,210
5004	TEMPORARY PART-TIME	257	0	0	0
5025	OTHER EMPLOYEE OVERHEAD	62,812	57,074	47,970	46,460
5026	PERS-NORMAL COST	110,682	94,691	103,100	107,550
5029	PERS-UNFUNDED LIABILITY	184,555	220,451	258,360	286,540
5027	MEDICAL	82,604	60,668	71,695	78,780
5028	WORKERS' COMPENSATION	6,342	3,979	10,690	14,780
5030	FLEXIBLE BENEFITS	56,791	44,416	45,850	46,700
TOTAL, EMPLOYEE SERVICES		1,662,202	1,445,074	1,495,695	1,516,020
5101	OFFICE/OPERATING SUPPLIES	11,862	11,560	19,260	19,260
5131	PROFESSIONAL SERVICES/CONTRACTS	55,997	39,710	44,850	32,850
5160	TRAINING AND MEETINGS	12,425	6,318	12,400	12,400
5161	MILEAGE REIMBURSEMENT	107	70	0	0
5162	DUES AND SUBSCRIPTIONS	7,201	11,721	12,585	12,590
5163	AUTO ALLOWANCE	22,884	18,900	19,800	19,800
5166	OTHER DUPLICATING	0	(8)	0	0
5167	ADVERTISING AND PRINTING	27,720	5,454	0	0
5173	OTHER TELEPHONE	7,173	8,109	5,000	5,000
5190	OTHER EXPENSES	11,318	4,835	5,000	5,000
TOTAL, M & O		156,688	106,668	118,895	106,900
5125	BUILDING MAINTENANCE	68,305	71,345	75,140	48,970
5165	DUPLICATING	10,825	19,155	1,135	700
5172	TELECOMMUNICATIONS	3,885	4,030	1,495	1,770

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-002	CITY MANAGER				
5175	MAIL & MOBILE SERVICES	2,220	2,300	195	620
5178	NETWORK & SYSTEMS ADMINISTRATION	23,400	23,560	14,195	13,160
5183	INSURANCE	21,400	19,830	9,680	9,660
	TOTAL, INTERNAL SERVICE CHARGES	130,035	140,220	101,840	74,880
	SUBTOTAL, CITY MANAGER	1,948,925	1,691,962	1,716,430	1,697,800
5902	ALLOCATED OUT	(569,260)	(510,107)	(582,960)	(611,280)
	TOTAL, CITY MANAGER	1,379,665	1,181,855	1,133,470	1,086,520

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

CITY ATTORNEY



DESCRIPTION

The Escondido City Attorney's Office serves as legal counsel to the entire City government, including the City Council, all Boards and Commissions, and all City Departments. The Office also represents City employees sued in their official capacities. The City Attorney reports directly to the City Council, operates as part of the City's management team to assist in transactional matters, and assures efficient operations consistent with the law.

The City Attorney's client is the City itself, not any one resident. As a result, the City Attorney's Office does not represent or provide direct legal advice to City residents.

DEPARTMENT PRIORITIES

- Provide essential legal services to the City of Escondido
- Assist City Departments in crafting creative and efficient solutions to potential legal obstacles to providing City services
- Provide an aggressive defense to City and City personnel in lawsuits
- Minimize use of outside counsel expenses while still providing preventive and comprehensive services
- Assist all City Departments in enforcing quality of life municipal code and state law statutes

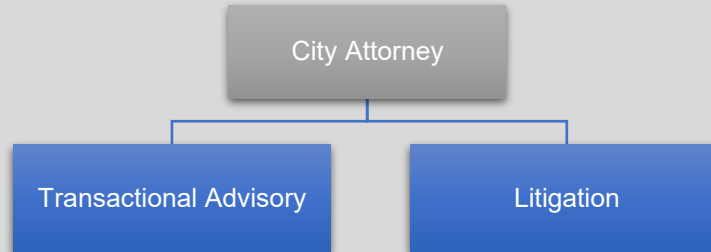
MAJOR BUDGET IMPACTS

- Increase in salaries, PERS, medical and workers' compensation costs
- Decrease in office supplies and training/meetings to meet required 3% budget reduction
- Overall decrease in specific building maintenance projects charged to the General Fund
- Increase in allocations out to utilities and general liability insurance

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

CITY ATTORNEY

ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	12.0	11.0	11.0	11.0
Regular Part-Time (FTE)	0.0	0.8	0.8	0.8
Department Total	12.0	11.8	11.8	11.8
BUDGET:				
Employee Services	1,810,815	1,884,940	1,963,325	2,035,720
Maintenance & Operations	74,104	83,984	155,700	120,500
Internal Service Charges	117,700	123,040	128,935	100,090
Allocations (Net)	(1,962,370)	(1,912,960)	(2,021,390)	(2,089,780)
Total Budget	40,249	179,004	226,570	166,530

LINE ITEM DETAIL TREND



2017-18 ACTUAL

2018-19 ACTUAL

2019-20 REVISED

2020-21 BUDGET

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

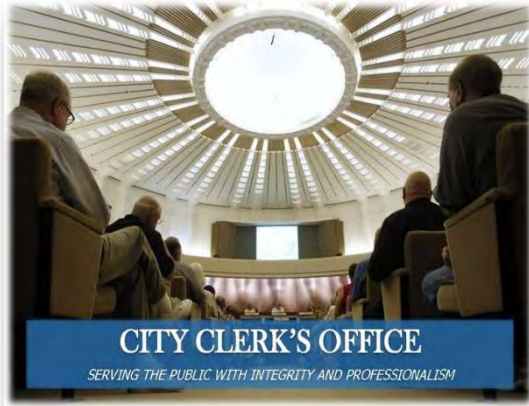
		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-003 CITY ATTORNEY					
5001	REGULAR FULL-TIME	1,184,931	1,221,927	1,227,140	1,244,920
5003	REGULAR PART-TIME	26,529	28,421	29,760	31,880
5004	TEMPORARY PART-TIME	2,160	1,680	0	0
5025	OTHER EMPLOYEE OVERHEAD	59,379	61,521	56,580	56,390
5026	PERS-NORMAL COST	119,814	126,337	138,985	146,810
5029	PERS-UNFUNDED LIABILITY	279,345	303,262	348,765	378,530
5027	MEDICAL	70,630	74,435	79,855	91,320
5028	WORKERS' COMPENSATION	6,730	5,192	14,490	20,170
5030	FLEXIBLE BENEFITS	61,296	62,164	67,750	65,700
TOTAL, EMPLOYEE SERVICES		1,810,815	1,884,940	1,963,325	2,035,720
5101	OFFICE/OPERATING SUPPLIES	30,065	26,707	50,000	47,300
5126	MAINTENANCE OF EQUIPMENT	488	0	1,500	1,500
5131	PROFESSIONAL SERVICES/CONTRACTS	11,307	25,201	70,000	40,000
5160	TRAINING AND MEETINGS	5,386	7,735	7,500	5,000
5161	MILEAGE REIMBURSEMENT	2,269	612	1,200	1,200
5162	DUES AND SUBSCRIPTIONS	7,108	6,410	6,300	6,300
5163	AUTO ALLOWANCE	14,453	14,400	14,400	14,400
5173	OTHER TELEPHONE	3,029	2,919	4,800	4,800
TOTAL, M & O		74,104	83,984	155,700	120,500
5125	BUILDING MAINTENANCE	69,640	71,965	80,225	47,350
5165	DUPLICATING	10,765	9,555	10,425	14,470
5172	TELECOMMUNICATIONS	4,855	5,040	2,985	3,100
5175	MAIL & MOBILE SERVICES	2,830	5,735	6,395	3,590
5178	NETWORK & SYSTEMS ADMINISTRATION	17,995	18,185	19,360	22,060

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-003	CITY ATTORNEY				
5183	INSURANCE	11,615	12,560	9,545	9,520
	TOTAL, INTERNAL SERVICE CHARGES	117,700	123,040	128,935	100,090
	SUBTOTAL, CITY ATTORNEY	2,002,619	2,091,964	2,247,960	2,256,310
5902	ALLOCATED OUT	(1,962,370)	(1,912,960)	(2,021,390)	(2,089,780)
	TOTAL, CITY ATTORNEY	40,249	179,004	226,570	166,530

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

CITY CLERK



DESCRIPTION

The City Clerk's Office is a service department and one to which other departments and the general public comes for legislative information regarding the operations of the City. Original City contracts and agreements, claims against the City, deeds, ordinances, resolutions and other documents are processed and filed with the City Clerk. The City Council agendas and minutes are prepared by this office and staff support is provided to record and prepare minutes for City Boards and Commissions. In

addition, the City Clerk oversees the citywide Records Management and Electronic Imaging Program, and is responsible for the codification of the Escondido Municipal and Zoning Codes. All municipal elections are conducted by this office.

The City Clerk is designated as the City's Filing Officer by the State Fair Political Practices Commission (FPPC) and processes Statements of Economic Interests, administers the City's Conflict of Interest Code for designated employees, and receives all campaign filing documents for local candidates, officers and committees.

DEPARTMENT PRIORITIES

- The City Clerk serves as the elections official for the City of Escondido and will work with the San Diego County Registrar of Voters to manage the 2020 General Election. The City Clerk Department will strive to maintain a high level of customer service regarding voter information and assure that election materials are made available to the public.
- The Public Records Request program Next Request has been launched on the City's website. Next Request is an online platform where members of the public can search for Public Records and submit Public Records Requests. This technological advancement increases transparency to the public, makes city staff more efficient, saves paper and promotes open government.
- Net File is a web-based platform where candidates for elected office in Escondido submit campaign contribution statements online. The public is able to access the campaign contribution filings via the City's website in real-time. This technological advancement

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

increases transparency to the public, makes city staff more efficient, saves paper and promotes open government

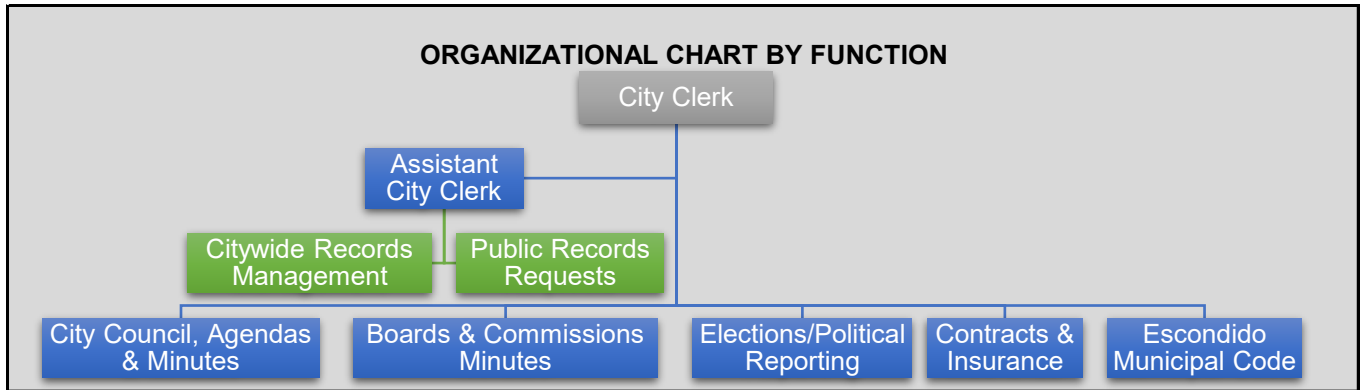
- The Records Center will move from a 3000sf off-site warehouse to a 1000sf on-site storage facility by May 31, 2020. With the decrease in space, the Records Center will need to store the majority of permanent documents and plans electronically in the document imaging system. There will be a temporary increase in staff time dedicated to the overflow and back log of material. Additional shredding services will be needed during fiscal year 2020-21 and fiscal year 2021-22 to comply with destruction requirements of the scanned documents.
- Update Records Retention Schedule in order to efficiently manage, archive, index and maintain the City's records. Revise the current records management processes to update retention codes to comply with federal and state requirements and move towards electronic management to reduce costs of paper storage, staff time maintaining hard-copy records and management of facility; decrease amount spent on archive supplies by electronically managing material, reducing need for storing materials.
- Districting Commission will take place during 2020-2021. The City Clerk office will oversee the Commission. This is mandated every ten years following the census to adjust City Council district boundaries.

MAJOR BUDGET IMPACTS

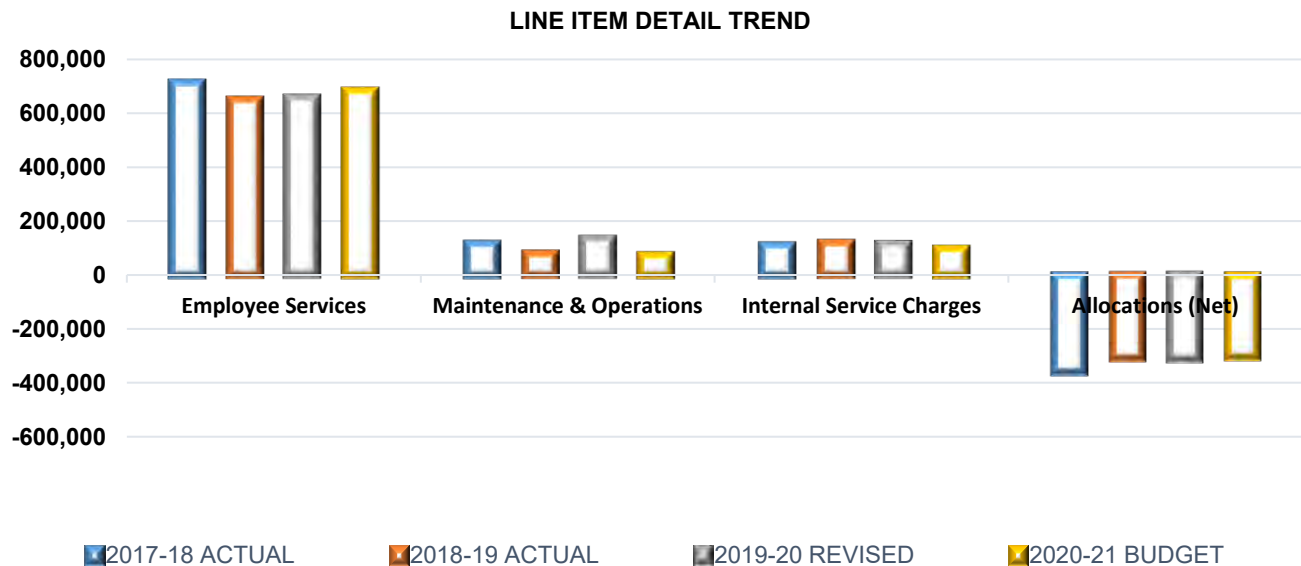
- Increase in salaries, PERS and medical costs
- Decrease in M & O due to moving the off-site records center facility to an on-site facility at the Civic Center. This will result in an annual savings of \$52,080 by eliminating the off-site lease, security, utilities and taxes that are paid.
- Overall decrease in specific building maintenance projects charged to the General Fund
- Decrease in allocations out primarily due to decrease in budget subtotal

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

CITY CLERK



BUDGET SUMMARY				
	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	6.0	5.0	5.0	6.0
Regular Part-Time (FTE)	1.3	1.3	1.3	0.5
Temporary Part-Time (FTE)	1.4	1.4	1.4	0.7
Department Total	<u>8.7</u>	<u>7.7</u>	<u>7.7</u>	<u>7.2</u>
BUDGET:				
Employee Services	710,888	646,419	654,360	683,720
Maintenance & Operations	116,789	78,841	133,050	74,180
Internal Service Charges	111,465	117,940	113,435	98,230
Allocations (Net)	<u>(359,730)</u>	<u>(306,270)</u>	<u>(314,250)</u>	<u>(304,980)</u>
Total Budget	<u>579,412</u>	<u>536,930</u>	<u>586,595</u>	<u>551,150</u>



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-004	CITY CLERK				
5001	REGULAR FULL-TIME	415,582	361,335	353,895	399,230
5003	REGULAR PART-TIME	46,921	49,397	51,175	21,290
5004	TEMPORARY PART-TIME	26,435	24,422	27,340	13,670
5020	OVERTIME	0	237	1,000	1,000
5025	OTHER EMPLOYEE OVERHEAD	21,675	18,617	18,010	17,730
5026	PERS-NORMAL COST	43,897	38,781	45,365	48,340
5029	PERS-UNFUNDED LIABILITY	95,190	111,666	115,885	125,460
5027	MEDICAL	32,549	17,552	12,215	24,760
5028	WORKERS' COMPENSATION	2,636	1,702	4,750	6,880
5030	FLEXIBLE BENEFITS	26,002	22,710	24,725	25,360
	TOTAL, EMPLOYEE SERVICES	710,888	646,419	654,360	683,720
5101	OFFICE/OPERATING SUPPLIES	2,242	3,887	3,700	2,000
5126	MAINTENANCE OF EQUIPMENT	1,768	522	4,000	500
5131	PROFESSIONAL SERVICES/CONTRACTS	39,778	20,012	39,600	39,500
5160	TRAINING AND MEETINGS	4,854	3,924	4,300	2,500
5162	DUES AND SUBSCRIPTIONS	1,440	785	1,000	1,300
5163	AUTO ALLOWANCE	5,130	4,675	5,100	5,100
5166	OTHER DUPLICATING	0	185	0	0
5167	ADVERTISING AND PRINTING	2,919	2,205	8,500	8,500
5170	UTILITIES	720	0	5,000	0
5173	OTHER TELEPHONE	1,127	918	1,200	1,200
5180	RENT	56,811	41,729	47,075	0
5193	SOFTWARE	0	0	13,575	13,580
	TOTAL, M & O	116,789	78,841	133,050	74,180

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-004	CITY CLERK				
5125	BUILDING MAINTENANCE	50,980	56,720	66,180	52,760
5164	FLEET SERVICES	4,505	4,505	4,505	4,370
5165	DUPLICATING	7,980	10,810	4,120	5,030
5172	TELECOMMUNICATIONS	11,110	11,880	4,305	4,350
5175	MAIL & MOBILE SERVICES	8,160	4,750	9,310	2,990
5178	NETWORK & SYSTEMS ADMINISTRATION	16,525	16,710	15,485	19,190
5183	INSURANCE	12,205	12,565	9,530	9,540
	TOTAL, INTERNAL SERVICE CHARGES	111,465	117,940	113,435	98,230
	SUBTOTAL, CITY CLERK	939,142	843,200	900,845	856,130
5902	ALLOCATED OUT	(359,730)	(306,270)	(314,250)	(304,980)
	TOTAL, CITY CLERK	579,412	536,930	586,595	551,150



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

CITY TREASURER



DESCRIPTION

The City Treasurer's Office is responsible for maintaining adequate bank balances to cover expenditures and invest surplus cash considering both short-term and long-term cash flow needs; overseeing the City's investment program; managing the City's investment portfolio and investment policy in accordance with legal guidelines; performing bond administration duties including trustee account reconciliation, oversight of debt service

requirements and payments, and preparation of annual tax levies; coordinating assigned activities with other divisions, departments, and outside agencies; and preparing and maintaining a variety of investment, bank, and bond records and reports.

The City Treasurer is an elected position which serves a term of four years.

DEPARTMENT PRIORITIES

- Receive and safeguard all monies into the City Treasury and disperse funds as needed for the operations of the City
- Forecast and monitor cash receipts and disbursements and invest all available cash
- Monitor investment reports and transactions, ensure compliance with the State of California regulations governing local agency investments
- Monitor bonded debt, community facility and special assessment district transactions and administration
- Submit the City's investment policy to City Council for annual review and approval of policy and policy changes

MAJOR BUDGET IMPACTS

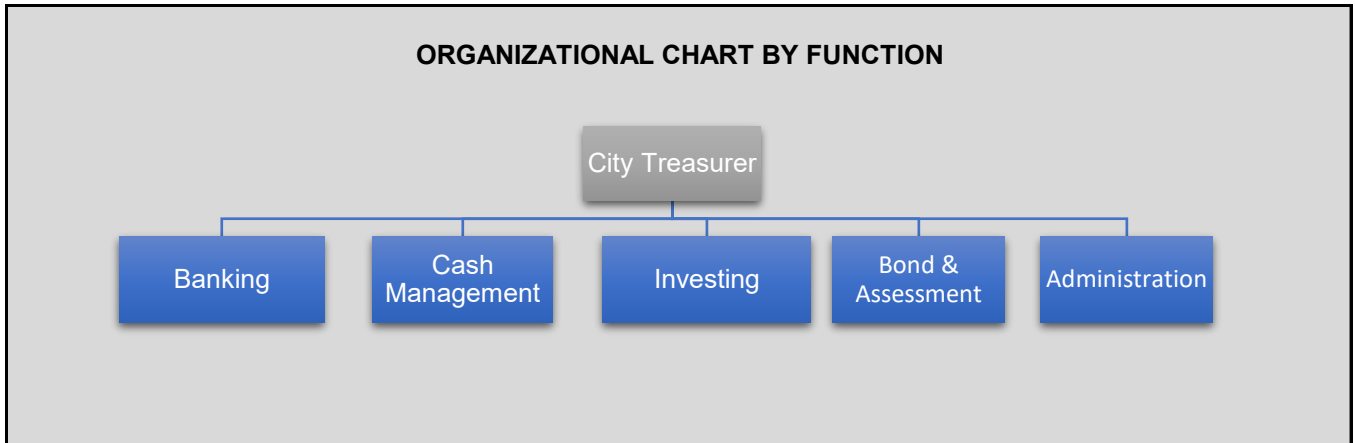
- Increase in salaries and PERS costs
- Decrease in trainings/meetings to meet required 3% budget reduction

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

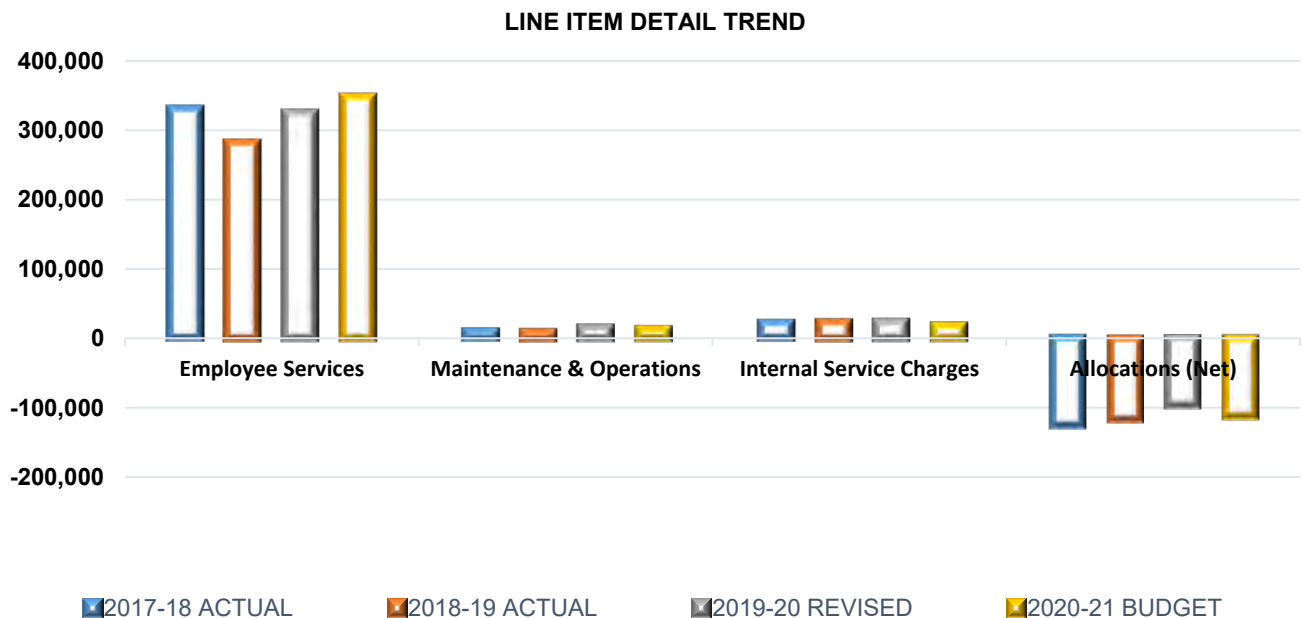
- Overall decrease in specific building maintenance projects charged to the General Fund
- Increase in allocations out to utilities primarily due to the increase in budget subtotal and increase in the rates charged

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

CITY TREASURER



BUDGET SUMMARY				
	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	3.0	3.0	3.0	3.0
BUDGET:				
Employee Services	330,071	281,340	323,875	347,340
Maintenance & Operations	9,237	9,395	15,300	13,300
Internal Service Charges	21,710	23,510	23,620	18,620
Allocations (Net)	<u>(125,950)</u>	<u>(116,839)</u>	<u>(96,460)</u>	<u>(112,430)</u>
Total Budget	235,067	197,406	266,335	266,830



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
001-005	CITY TREASURER				
5001	REGULAR FULL-TIME	210,957	168,897	189,805	205,300
5020	OVERTIME	0	70	0	0
5025	OTHER EMPLOYEE OVERHEAD	7,185	5,805	6,830	7,070
5026	PERS-NORMAL COST	20,641	16,171	21,415	23,610
5029	PERS-UNFUNDED LIABILITY	50,600	58,015	53,910	61,820
5027	MEDICAL	27,761	22,474	38,205	34,170
5028	WORKERS' COMPENSATION	1,151	664	2,220	3,250
5030	FLEXIBLE BENEFITS	11,776	9,244	11,490	12,120
	TOTAL, EMPLOYEE SERVICES	330,071	281,340	323,875	347,340
5101	OFFICE/OPERATING SUPPLIES	612	0	400	400
5126	MAINTENANCE OF EQUIPMENT	0	0	100	100
5131	PROFESSIONAL SERVICES/CONTRACTS	0	0	200	200
5160	TRAINING AND MEETINGS	0	437	4,000	2,000
5161	MILEAGE REIMBURSEMENT	0	0	200	200
5162	DUES AND SUBSCRIPTIONS	195	558	800	800
5163	AUTO ALLOWANCE	5,130	5,100	5,100	5,100
5193	SOFTWARE	3,300	3,300	4,500	4,500
	TOTAL, M & O	9,237	9,395	15,300	13,300
5125	BUILDING MAINTENANCE	16,390	18,220	19,410	14,220
5172	TELECOMMUNICATIONS	325	335	215	220
5178	NETWORK & SYSTEMS ADMINISTRATION	1,395	1,405	1,290	1,480
5183	INSURANCE	3,600	3,550	2,705	2,700
	TOTAL, INTERNAL SERVICE CHARGES	21,710	23,510	23,620	18,620
	SUBTOTAL, CITY TREASURER	361,017	314,245	362,795	379,260

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail**

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-005	CITY TREASURER				
5902	ALLOCATED OUT	(125,950)	(116,839)	(96,460)	(112,430)
	TOTAL, CITY TREASURER	235,067	197,406	266,335	266,830



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

FINANCE



DESCRIPTION

The Finance Department is responsible for managing the financial resources of the City by providing reliable and timely financial support services to the organization. The department's responsibilities include: financial reporting, operating and capital improvement program budgets, accounting, purchasing, utility billing, collections, payroll, accounts payable and accounts receivable.

The core financial services provided by the finance department are:

- **Budget** - Coordinates and manages the operating and capital improvement program budgets. Provides assistance to departments to determine the cost or savings of proposed changes to their budgets.
- **Payroll** - Processes bi-weekly payrolls for approximately one thousand full time equivalent positions ensuring compliance with rules and regulations.
- **Utility Billing** - Responsible for performing all accounting functions related to the billing of water, wastewater, and trash for approximately 30,000 accounts.
- **Accounts Receivable** - Works closely with departments to create and track invoices for various City services and programs and to ensure efficient, timely and accurate payment of accounts.
- **Collections** - Provides collections services for unpaid and delinquent receivables including utilities, general accounts receivable, library fines, DUI Cost Recovery, and a variety of other accounts.
- **Accounts Payable** - Responsible for the payment to contractors in an accurate and timely manner and in compliance with all applicable rules and regulations.
- **Purchasing** - Assist City departments in procuring goods and services necessary to perform their daily operations at the most economical cost ensuring compliance with procurement standards.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Grant Financial Management - Manages City's grant portfolio, ensuring organizational effectiveness and compliance. Works closely with grant administrators to ensure accurate financial reporting and procedural compliance on all grants.

Each fiscal year the City is faced with the challenge of balancing limited resources and increasing costs.

DEPARTMENT PRIORITIES

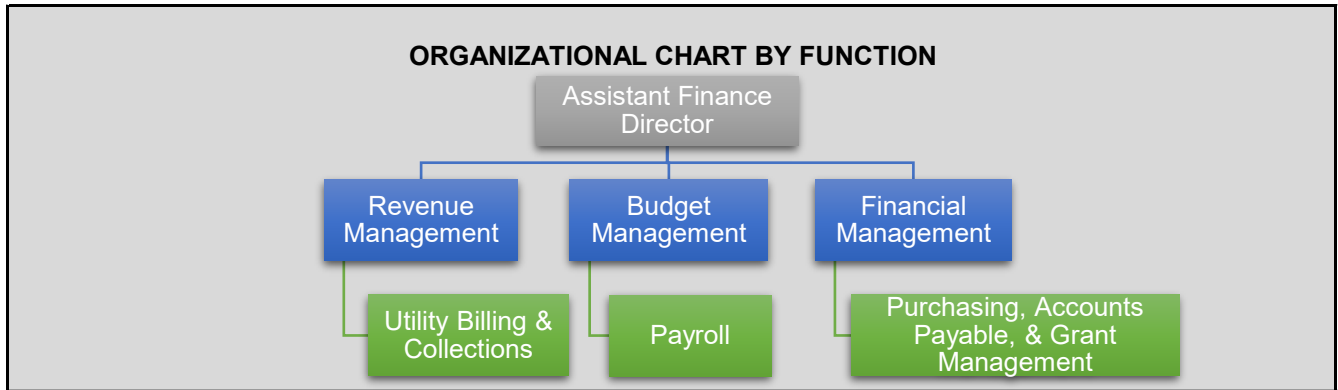
- Provide timely and reliable financial information and accurate record keeping and reporting
- Develop, monitor and report on the annual Operating Budget and the Five-Year Capital Improvement Program
- Provide reliable and timely billing services for the City's water and wastewater utilities
- Manage expenditures within the City's budget, monitor revenue on a monthly basis and report any deviations from projections to Management and City Council on a timely basis
- Be the Steward of the financial resources of the City to support the City's goals and objectives

MAJOR BUDGET IMPACTS

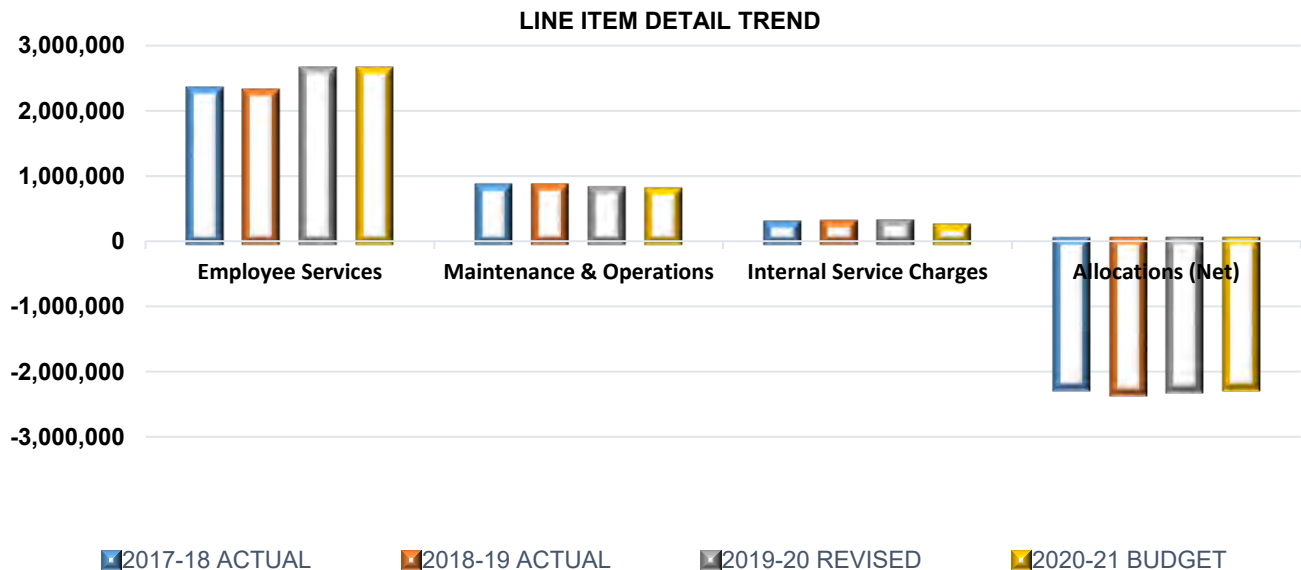
- Increase in PERS, medical and workers' compensation costs
- Decrease in PeopleSoft License by \$20,000. The Warehouse will now use Cityworks for inventory control at no extra cost to the City and can eliminate the PeopleSoft Inventory module used at the Warehouse.
- Overall decrease in specific building maintenance projects charged to the General Fund and decrease in mail charges that are based on prior calendar year actual usage
- Elimination of allocation out to Successor Agency-Redevelopment due State Department of Finance disallowance of administrative costs paid by the Agency

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

FINANCE



	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	28.0	27.0	27.0	26.0
Temporary Part-Time (FTE)	0.8	0.0	0.0	0.0
Department Total	28.8	27.0	27.0	26.0
BUDGET:				
Employee Services	2,298,267	2,272,585	2,611,860	2,608,550
Maintenance & Operations	823,533	820,796	778,600	759,800
Internal Service Charges	252,945	262,280	268,550	201,770
Allocations (Net)	(2,239,934)	(2,314,373)	(2,268,435)	(2,236,980)
Total Budget	1,134,811	1,041,288	1,390,575	1,333,140



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-022 FINANCE					
5001	REGULAR FULL-TIME	1,471,541	1,415,510	1,600,770	1,542,510
5004	TEMPORARY PART-TIME	18,250	0	0	0
5020	OVERTIME	7,288	4,825	0	0
5025	OTHER EMPLOYEE OVERHEAD	59,371	56,282	63,085	60,170
5026	PERS-NORMAL COST	144,207	145,115	178,860	177,360
5029	PERS-UNFUNDED LIABILITY	349,660	403,937	448,590	494,340
5027	MEDICAL	188,842	189,836	250,195	258,290
5028	WORKERS' COMPENSATION	8,305	6,051	18,740	24,370
5030	FLEXIBLE BENEFITS	50,802	51,028	51,620	51,510
TOTAL, EMPLOYEE SERVICES		2,298,267	2,272,585	2,611,860	2,608,550
5101	OFFICE/OPERATING SUPPLIES	23,597	12,579	21,705	16,710
5126	MAINTENANCE OF EQUIPMENT	26,677	2,308	8,270	9,440
5131	PROFESSIONAL SERVICES/CONTRACTS	479,629	469,571	486,785	489,800
5138	PRIOR PERIOD EXPENSE	(1,059)	0	0	0
5159	OTHER MAIL	112,036	250	800	800
5160	TRAINING AND MEETINGS	8,130	13,335	10,000	10,000
5161	MILEAGE REIMBURSEMENT	353	350	400	400
5162	DUES AND SUBSCRIPTIONS	6,381	8,631	5,970	8,070
5167	ADVERTISING AND PRINTING	1,436	869	1,450	1,450
5173	OTHER TELEPHONE	0	0	1,500	1,500
5190	OTHER EXPENSE	2,279	0	0	0
5193	SOFTWARE	163,499	312,480	237,520	217,430
5194	MINOR OFFICE EQUIPMENT	575	425	4,200	4,200
TOTAL, M & O		823,533	820,796	778,600	759,800
5125	BUILDING MAINTENANCE	86,945	94,040	105,925	65,870
5165	DUPLICATING	26,710	26,635	23,980	23,860

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-022	FINANCE				
5172	TELECOMMUNICATIONS	11,335	11,755	7,250	6,630
5175	MAIL & MOBILE SERVICES	46,575	46,680	61,840	31,640
5178	NETWORK & SYSTEMS ADMINISTRATION	54,060	54,470	49,045	53,290
5183	INSURANCE	27,320	28,700	20,510	20,480
	TOTAL, INTERNAL SERVICE CHARGES	252,945	262,280	268,550	201,770
	SUBTOTAL, FINANCE	3,374,745	3,355,661	3,659,010	3,570,120
5902	ALLOCATED OUT	(2,239,934)	(2,314,373)	(2,268,435)	(2,236,980)
	TOTAL, FINANCE	1,134,811	1,041,288	1,390,575	1,333,140



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

HUMAN RESOURCES



DESCRIPTION

The Human Resources Department is committed to providing personnel services to all City employees and the public, while treating all individuals in a respectful and professional manner. The department provides a wide-variety of programs and services to over 1,000 employees (full-time and part-time):

Recruitments - Through recruiting and testing, the department identifies qualified applicants to fill job

vacancies at all levels. This area includes job advertising, application processing, testing, pre-employment screening, and hiring. Once hired, new full-time employees participate in a one-day New Employee Orientation which is held twice annually. The department also hosts the Employee's Service Recognition Breakfast which is also held twice annually.

Labor Relations - Staff assists at the management bargaining table with six employee bargaining units, and also prepares information which is used and shared during negotiations. This includes economic and wage data surveys, labor law changes, and collective bargaining trends. Staff representatives also work very closely with departments to help interpret and correctly administer memorandum of understanding rules and articles.

Employee Relations - Technical advice and assistance is provided to management, supervisors and employees in terms of disciplinary actions, misconduct, performance problems, dispute resolution, investigations, grievances, and other related matters. Staff representatives keep abreast of legal requirements and act as a business partner with departments in identifying issues and problems, implementing effective solutions, and achieving goals.

Classification and Compensation - Staff conducts studies of positions and works with departments to determine appropriate job classifications and compensation. Salary surveys are performed to determine appropriate pay levels, based on comparable classifications in San Diego County.

Training - Staff assists with identifying training needs and scheduling diverse training opportunities for City employees. Courses offered to employees include the Supervisor's Academy, Management Academy, employee and labor relations workshops via the San Diego Employee Relations Consortium, professional development classes from the Regional Training

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

Center, and other personal and employee development classes. The Supervisor's and Management Academies are offered annually to employees who have been designated by their department and approved by the City Manager.

The City also sponsors an annual Management Mentoring Program. The program matches mentors and mentees for ongoing coaching and counseling, builds leadership skills, enhances knowledge of the City's culture and best management practices, and provides encouragement and support to employees who desire and seek professional growth and advancement opportunities.

Special Projects/Files - The Human Resources Department also conducts special projects and assignments such as policy development, program research and implementation, special surveys, and more. Personnel files for all City positions are maintained in Human Resources.

DEPARTMENT PRIORITIES

- Provide high quality and effective services to all departments and external customers regarding the recruitment and selection of employees
- Negotiate and implement successor Memorandums of Understanding with the City's six bargaining units
- Assist the City Manager's office with strategic planning and the implementation of new laws and cost-saving measures
- Provide assistance, guidance and support to management and employees relative to personnel and other matters

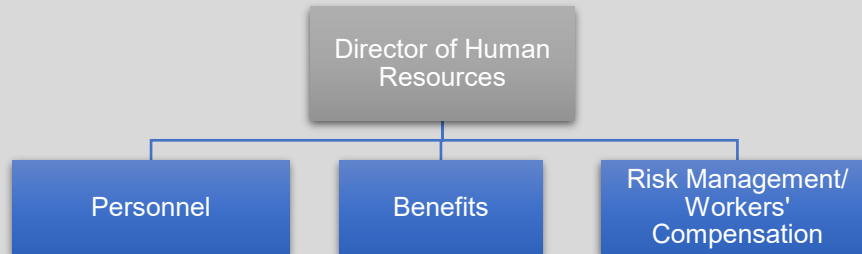
MAJOR BUDGET IMPACTS

- Decrease in salaries due to employee turnover
- Decrease in outside labor relations council and special projects contracts costs to meet required 3% budget reduction
- Overall decrease in specific building maintenance projects charged to the General Fund
- Increase in allocations out to Utilities to reflect an increase in HR staff time spent on processing employee turnover and increased costs for physicals and fingerprints

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

HUMAN RESOURCES

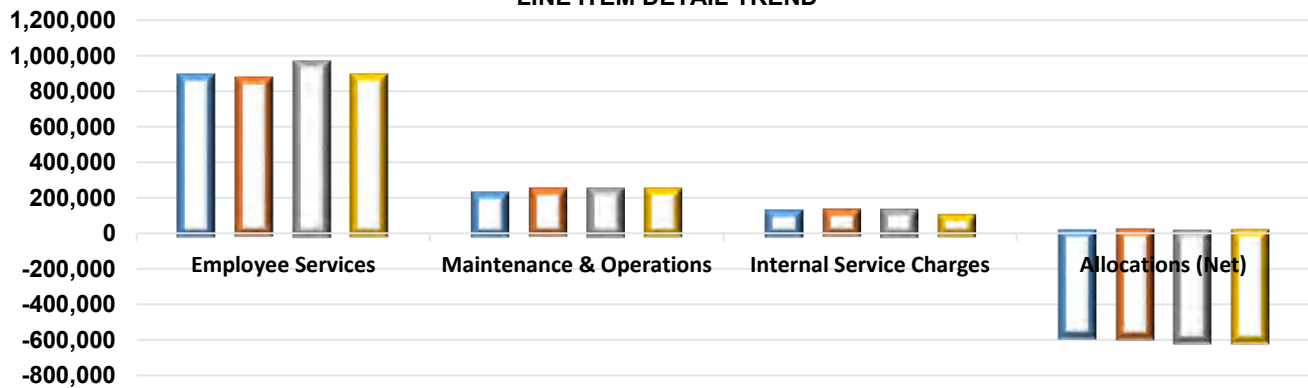
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	6.0	6.0	6.0	6.0
Regular Part-time (FTE)	0.8	0.8	0.8	0.8
Temporary Part-Time (FTE)	0.0	0.0	0.0	0.0
Department Total	<u>6.8</u>	<u>6.8</u>	<u>6.8</u>	<u>6.8</u>
BUDGET:				
Employee Services	873,743	853,577	947,125	872,000
Maintenance & Operations	213,083	230,132	235,215	232,360
Internal Service Charges	111,875	112,065	116,625	83,870
Allocations (Net)	<u>(571,265)</u>	<u>(581,755)</u>	<u>(600,060)</u>	<u>(603,540)</u>
Total Budget	<u>627,435</u>	<u>614,019</u>	<u>698,905</u>	<u>584,690</u>

LINE ITEM DETAIL TREND



2017-18 ACTUAL

2018-19 ACTUAL

2019-20 REVISED

2020-21 BUDGET

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-023 HUMAN RESOURCES					
5001	REGULAR FULL-TIME	538,803	516,776	576,400	494,550
5003	REGULAR PART-TIME	28,178	28,123	29,160	31,170
5020	OVERTIME	25	0	1,500	1,250
5025	OTHER EMPLOYEE OVERHEAD	20,393	20,519	20,370	19,690
5026	PERS-NORMAL COST	54,824	56,461	61,355	60,450
5029	PERS-UNFUNDED LIABILITY	127,530	136,506	153,900	154,090
5027	MEDICAL	70,849	63,318	67,640	72,750
5028	WORKERS' COMPENSATION	3,089	2,318	6,425	8,310
5030	FLEXIBLE BENEFITS	30,052	29,557	30,375	29,740
TOTAL, EMPLOYEE SERVICES		873,743	853,577	947,125	872,000
5101	OFFICE/OPERATING SUPPLIES	8,618	8,625	6,600	6,610
5126	MAINTENANCE OF EQUIPMENT	847	339	1,300	1,300
5131	PROFESSIONAL SERVICES/CONTRACTS	102,513	114,417	112,790	107,120
5160	TRAINING AND MEETINGS	6,425	18,456	6,100	6,100
5161	MILEAGE REIMBURSEMENT	35	35	800	800
5162	DUES AND SUBSCRIPTIONS	1,361	1,658	2,300	2,300
5163	AUTO ALLOWANCE	5,405	5,400	5,100	5,100
5167	ADVERTISING & PRINTING	35	1,901	2,000	2,000
5173	OTHER TELEPHONE	2,055	2,614	3,000	3,000
5190	OTHER EXPENSES	33,768	26,660	35,025	35,030
5193	SOFTWARE	52,021	49,952	60,200	63,000
5194	MINOR OFFICE EQUIPMENT	0	76	0	0
TOTAL, M & O		213,083	230,132	235,215	232,360
5125	BUILDING MAINTENANCE	61,180	69,385	77,235	44,180
5165	DUPLICATING	17,525	10,195	12,390	8,570
5172	TELECOMMUNICATIONS	1,945	2,015	1,705	2,210

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-023	HUMAN RESOURCES				
5175	MAIL & MOBILE SERVICES	850	485	510	450
5178	NETWORK & SYSTEMS ADMINISTRATION	19,070	19,285	16,780	20,490
5183	INSURANCE	11,305	10,700	8,005	7,970
	TOTAL, INTERNAL SERVICE CHARGES	111,875	112,065	116,625	83,870
	SUBTOTAL, HUMAN RESOURCES	1,198,700	1,195,774	1,298,965	1,188,230
5902	ALLOCATED OUT	(571,265)	(581,755)	(600,060)	(603,540)
	TOTAL, HUMAN RESOURCES	627,435	614,019	698,905	584,690



RISK MANAGEMENT



DESCRIPTION

The Risk Management Division administers the City's self-insured Liability and Workers' Compensation programs, and purchases property, pollution, crime and cyber liability insurance coverage. Risk Management staff handles the City's first party property and subrogation claims, and assists the City Attorney's Office with tracking and trending liability claims against the City. Risk Management assists City departments with the review and preparation of contracts and permits for insurance compliance with City requirements. Risk Management provides guidance and support to City departments regarding health and safety issues

including Occupational Safety and Health Administration (OSHA) required training and reporting, facility and equipment inspections and ergonomic evaluations. Risk Management administers the fitness for duty, return-to-work, drug and alcohol and vehicle safety programs. The Risk Manager serves as the City's Americans with Disabilities Act (ADA) coordinator and representative to the Public Risk Innovation, Solutions, and Management (PRISM) risk sharing pool.

DEPARTMENT PRIORITIES

- Continue to reduce the frequency, severity and unpredictability of accidental losses to City assets
- Apply risk control measures to property, liability, personnel and net income losses in order to reduce City operating costs and increase operating efficiency
- Prevent and reduce the severity of injuries and illnesses to City employees
- Develop, plan and implement City safety programs, policies and procedures in accordance with applicable rules and regulations

MAJOR BUDGET IMPACTS

- Decrease in salaries due to employee turnover and medical costs

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Overall decrease in specific building maintenance projects charged to the General Fund
- Decrease in allocations out primarily due to decrease in budget subtotal

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

RISK MANAGEMENT

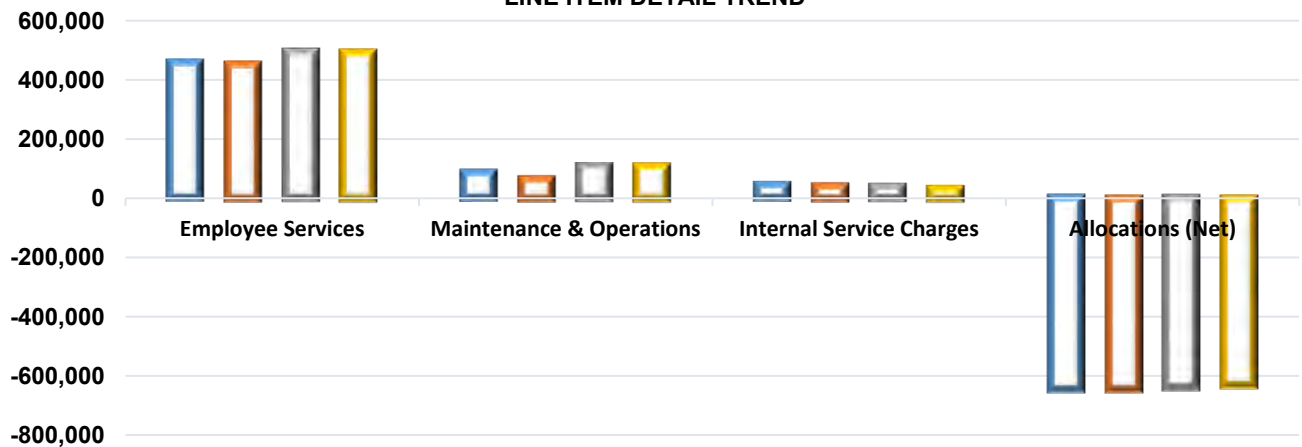
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	4.0	4.0	4.0	4.0
BUDGET:				
Employee Services	455,427	451,173	494,190	491,110
Maintenance & Operations	84,711	64,489	107,895	107,900
Internal Service Charges	43,200	40,990	37,460	32,190
Allocations (Net)	(644,945)	(644,310)	(638,620)	(631,200)
Total Budget	(61,607)	(87,659)	925	0

LINE ITEM DETAIL TREND



2017-18 ACTUAL

2018-19 ACTUAL

2019-20 REVISED

2020-21 BUDGET

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-024	RISK MANAGEMENT				
5001	REGULAR FULL-TIME	279,791	266,158	295,340	291,820
5020	OVERTIME	4,019	4,892	0	0
5025	OTHER EMPLOYEE OVERHEAD	10,604	10,622	10,705	10,640
5026	PERS-NORMAL COST	27,934	27,809	33,220	33,560
5029	PERS-UNFUNDED LIABILITY	66,445	74,615	83,625	87,880
5027	MEDICAL	41,738	42,684	45,095	39,470
5028	WORKERS' COMPENSATION	8,307	7,279	9,630	11,270
5030	FLEXIBLE BENEFITS	16,589	17,114	16,575	16,470
	TOTAL, EMPLOYEE SERVICES	455,427	451,173	494,190	491,110
5101	OFFICE/OPERATING SUPPLIES	1,604	2,261	2,300	2,300
5105	SAFETY EQUIPMENT	1,059	8,174	5,245	5,250
5109	PREVENTION SUPPLIES	8,177	5,094	11,500	11,500
5126	MAINTENANCE OF EQUIPMENT	4,144	2,696	6,500	6,500
5131	PROFESSIONAL SERVICES/CONTRACTS	62,656	41,729	66,305	66,300
5149	PREVENTION SERVICES	1,947	1,160	2,945	2,950
5159	OTHER MAIL	0	83	0	0
5160	TRAINING AND MEETINGS	2,347	892	1,000	1,000
5161	MILEAGE REIMBURSEMENT	0	0	200	200
5162	DUES AND SUBSCRIPTIONS	540	540	1,500	1,500
5166	OTHER DUPLICATING	12	250	250	250
5167	ADVERTISING AND PRINTING	0	0	150	150
5173	OTHER TELEPHONE	697	557	2,000	2,000
5180	RENT	0	0	1,000	1,000
5190	OTHER EXPENSE	1,529	1,053	7,000	7,000
	TOTAL, M & O	84,711	64,489	107,895	107,900
5125	BUILDING MAINTENANCE	23,515	19,765	21,205	14,990

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-024	RISK MANAGEMENT				
5164	FLEET SERVICES	4,530	4,530	4,530	4,400
5165	DUPLICATING	2,800	3,845	1,465	1,800
5172	TELECOMMUNICATIONS	1,480	1,545	1,010	1,110
5175	MAIL & MOBILE SERVICES	505	620	630	300
5178	NETWORK & SYSTEMS ADMINISTRATION	9,580	9,645	7,745	8,720
5183	INSURANCE	790	1,040	875	870
	TOTAL, INTERNAL SERVICE CHARGES	43,200	40,990	37,460	32,190
	SUBTOTAL, RISK MANAGEMENT	583,338	556,651	639,545	631,200
5901	ALLOCATED IN	40,170	43,520	45,250	37,570
5902	ALLOCATED OUT	(685,115)	(687,830)	(683,870)	(668,770)
	TOTAL, RISK MANAGEMENT	(61,607)	(87,659)	925	0



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

INFO SYSTEMS/ADMINISTRATION



DESCRIPTION

Information Systems provides business technology solutions, services, and support to City staff, which in turn, enables and facilitates their service to the public.

Responsibilities include: software and applications; hardware such as servers, PCs, tablets, cell phones, and other smart devices; wired and wireless networking and communications; telephony equipment and

services; duplicating and printing services; mail distribution and postage; and Internet and intranet websites.

Information Systems consists of seven divisions: Enterprise Software and Web Administration; Network and System Administration; Geographic Information Systems (GIS); Duplicating; Telecommunications; Mail Services; and Administration.

DEPARTMENT PRIORITIES

- Provide vision, direction, and planning citywide in all things technology in support of making the City safe, clean and efficient
- Ensure investments in technology continue to support Council directives, especially in areas of community engagement, digitizing government, cost savings and efficiencies for staff and the public.
- Provide vision in the pursuit of improving Public Safety services through the use of technology
- Provide leadership, supervision and administrative support to all divisions within Information Systems
- Expand and enhance public interactive online services to provide information, extend accessibility of services, and promote the availability of resources

MAJOR BUDGET IMPACTS

- Increase in salaries and medical costs

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Decrease projections for maintenance of equipment, supplies, translation services, and cellular expenses were either eliminated or reduced to almost zero to meet 3% budget requirement. Translation services are only being maintained for Utility Billing customer interactions.
- Overall decrease in specific building maintenance projects charged to the General Fund
- Increase in allocations out due to increase in employee services and added allocation out to the Network & Systems Admin fund

INFO SYSTEMS/ENTERPRISE SOFTWARE AND WEB ADMINISTRATION



DESCRIPTION

The Enterprise Software and Web Administration division of Information Systems is primarily responsible for securing, administering, and facilitating data retrieval from the City's databases, and the enterprise-wide software packages that use them. Enterprise Software and Web Administration also operates and maintains the City's Internet and intranet websites.

Some of the services Enterprise Software and Web Administration provides are: software analysis and maintenance; database installation; database reporting and data analysis; application and database support, patching and upgrades; website content management and website design; and providing technical recommendations for procurement of software and technical services.

DEPARTMENT PRIORITIES

- Maintain the level of service on all supported internal and external applications, and continue to seek new efficiencies
- Implement and deploy software, hardware, and services to fulfill the requirements of the Council Action Plan as it pertains to Enterprise Software and Web Administration
- Complete implementation and conversion to Cityworks PLL, and evaluate where else it can be used to maximize efficiency
- Expand use of OnBase to enhance records and document management, workflow, etc.
- Continue to modernize web presence

MAJOR BUDGET IMPACTS

- Increase in salaries and medical costs
- Decrease in the amount projected for software support
- Decrease in network & systems administration charges

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Increase in allocations out to utilities due to increased software costs and number of software users

GEOGRAPHIC INFORMATION SYSTEMS(GIS)



DESCRIPTION

The GIS division of Information Systems manages the City's spatial data and presents it in the most accessible, logical, and informative manner possible. It does this through creation of map products and map applications, but also through integration with other enterprise applications.

GIS's responsibilities include: capturing, editing and managing spatial data that represents the City's assets, facilities and activities; accessing and acquiring aerial imagery; analyzing spatial

data; incorporating spatial data, imagery, and analysis into map products and applications; coordinating with external agencies to ensure the consistency of regional data; provisioning spatial data for the public; facilitation of the technical aspects of community involvement and interaction through the ArcGIS Hub platform.

DEPARTMENT PRIORITIES

- Support public safety applications; including crime analysis, the EOC and E-911, CAD map applications for dispatch, the Regional Public Safety map project, and the Map Book Atlas for emergency response
- Support the CityWorks Asset Management application for the Water, Wastewater, and Environmental Programs, along with other Public Works programs
- Support the CityWorks Permit, Land & Licensing application for the Building and Code Enforcement programs, along with other Community Development programs
- Support the ArcGIS Hub platform for the Community Advisory Groups effort
- Develop and support citywide map applications through base map data development, web-based applications, and acquisition of current hi-resolution imagery and elevation data
- Provide data collection, spatial analysis, and map products for all City departments

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

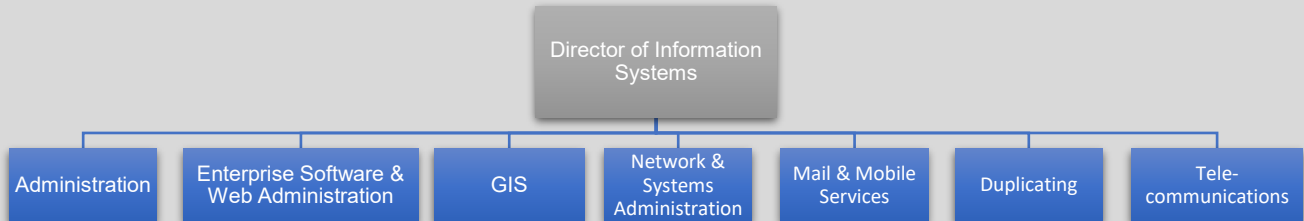
MAJOR BUDGET IMPACTS

- Increase in salaries and PERS costs
- Increase to GIS software maintenance agreement
- Increase in network & systems administration charges
- Increase in amount allocated out to Utilities and CIP due to the upcoming migration of vertical assets to Cityworks project at the water and sewer treatment centers project; and the expected water modelling project

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

INFORMATION SYSTEMS

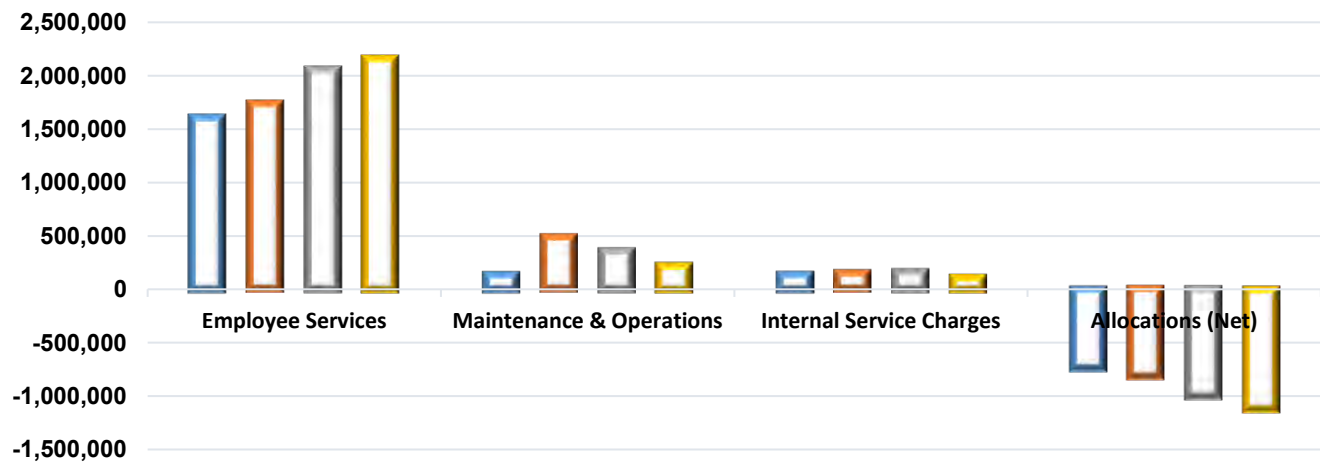
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	13.0	15.0	16.0	16.0
BUDGET:				
Employee Services	1,605,610	1,733,443	2,052,290	2,155,560
Maintenance & Operations	135,474	483,314	355,135	223,610
Internal Service Charges	137,880	148,965	159,160	113,440
Allocations (Net)	(740,560)	(818,053)	(996,640)	(1,119,850)
Total Budget	1,138,403	1,547,669	1,569,945	1,372,760

LINE ITEM DETAIL TREND



2017-18 ACTUAL

2018-19 ACTUAL

2019-20 REVISED

2020-21 BUDGET

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-031	INFO SYSTEMS/ADMINISTRATION				
5001	REGULAR FULL-TIME	317,330	294,156	303,255	329,680
5004	TEMPORARY PART-TIME	12	0	0	0
5025	OTHER EMPLOYEE OVERHEAD	10,578	10,023	6,470	10,060
5026	PERS-NORMAL COST	24,761	30,159	33,040	37,910
5029	PERS-UNFUNDED LIABILITY	58,935	68,180	81,810	96,580
5027	MEDICAL	20,079	29,326	34,760	35,210
5028	WORKERS' COMPENSATION	1,389	1,238	3,425	5,200
5030	FLEXIBLE BENEFITS	13,594	15,009	15,610	17,090
	TOTAL, EMPLOYEE SERVICES	446,677	448,091	478,370	531,730
5101	OFFICE/OPERATING SUPPLIES	5,369	3,670	5,600	400
5126	MAINTENANCE OF EQUIPMENT	2,457	4,258	8,000	0
5131	PROFESSIONAL SERVICES/CONTRACTS	4,009	3,693	9,000	3,600
5160	TRAINING AND MEETINGS	0	900	400	400
5163	AUTO ALLOWANCE	4,705	5,100	5,100	5,100
5173	OTHER TELEPHONE	1,787	1,271	2,200	1,800
	TOTAL, M & O	18,327	18,893	30,300	11,300
5125	BUILDING MAINTENANCE	87,010	96,060	112,085	64,920
5165	DUPLICATING	1,825	1,820	1,235	2,840
5172	TELECOMMUNICATIONS	2,640	2,760	1,535	1,720
5175	MAIL & MOBILE SERVICES	265	325	110	0
5178	NETWORK & SYSTEMS ADMINISTRATION	5,560	5,740	3,875	4,450
5183	INSURANCE	5,730	5,845	1,590	1,580
	TOTAL, INTERNAL SERVICE CHARGES	103,030	112,550	120,430	75,510
	SUBTOTAL, INFO SYSTEMS/ADMINISTRATION	568,034	579,534	629,100	618,540

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-031	INFO SYSTEMS/ADMINISTRATION				
5902	ALLOCATED OUT	(85,790)	(87,150)	(99,570)	(159,440)
	TOTAL, INFO SYSTEMS/ADMINISTRATION	482,244	492,384	529,530	459,100

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-032 ENTERPRISE SOFTWARE & WEB ADMINISTRATION					
5001	REGULAR FULL-TIME	483,003	525,410	625,005	623,460
5020	OVERTIME	1,962	1,050	4,000	4,000
5025	OTHER EMPLOYEE OVERHEAD	15,702	19,362	22,815	22,060
5026	PERS-NORMAL COST	46,091	54,430	69,685	71,710
5029	PERS-UNFUNDED LIABILITY	103,760	119,136	155,575	187,150
5027	MEDICAL	60,954	62,977	68,495	69,360
5028	WORKERS' COMPENSATION	2,615	2,249	7,350	9,900
5030	FLEXIBLE BENEFITS	25,100	28,619	34,225	34,450
TOTAL, EMPLOYEE SERVICES		739,187	813,231	987,150	1,022,090
5101	OFFICE/OPERATING SUPPLIES	2,531	1,839	2,500	2,500
5126	MAINTENANCE OF EQUIPMENT	1,246	2,361	0	0
5131	PROFESSIONAL SERVICES/CONTRACTS	0	20,351	189,400	72,500
5160	TRAINING AND MEETINGS	14,904	15,611	15,000	15,000
5162	DUES AND SUBSCRIPTIONS	150	149	205	210
5173	OTHER TELEPHONE	169	342	1,200	1,200
5193	SOFTWARE	69,725	402,742	79,500	79,500
TOTAL, M & O		88,725	443,395	287,805	170,910
5165	DUPLICATING	160	185	510	20
5172	TELECOMMUNICATIONS	1,620	1,680	1,435	1,990
5178	NETWORK & SYSTEMS ADMINISTRATION	11,125	11,115	10,325	7,420
5183	INSURANCE	6,285	6,575	7,700	7,700
TOTAL, INTERNAL SERVICE CHARGES		19,190	19,555	19,970	17,130
SUBTOTAL, ENTERPRISE SOFTWARE & WEB ADMINISTRATION		847,102	1,276,181	1,294,925	1,210,130

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail**

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-032	ENTERPRISE SOFTWARE & WEB ADMINISTRATION				
5902	ALLOCATED OUT	(411,490)	(417,670)	(561,005)	(594,810)
	TOTAL, ENTERPRISE SOFTWARE & WEB ADMINISTRATION	435,612	858,511	733,920	615,320

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-035	GEOGRAPHIC INFORMATION SYSTEMS				
5001	REGULAR FULL-TIME	279,627	301,295	354,730	365,020
5025	OTHER EMPLOYEE OVERHEAD	9,564	10,525	12,000	11,900
5026	PERS-NORMAL COST	27,218	31,637	39,945	41,970
5029	PERS-UNFUNDED LIABILITY	49,645	70,220	98,490	109,920
5027	MEDICAL	36,796	39,922	57,305	46,550
5028	WORKERS' COMPENSATION	1,556	1,300	4,140	5,770
5030	FLEXIBLE BENEFITS	15,338	17,221	20,160	20,610
	TOTAL, EMPLOYEE SERVICES	419,746	472,120	586,770	601,740
5101	OFFICE/OPERATING SUPPLIES	353	631	2,000	2,000
5126	MAINTENANCE OF EQUIPMENT	99	0	500	500
5131	PROFESSIONAL SERVICES/CONTRACTS	0	0	5,630	6,000
5160	TRAINING AND MEETINGS	4,654	793	5,000	5,000
5161	MILEAGE REIMBURSEMENT	566	175	300	300
5162	DUES AND SUBSCRIPTIONS	600	600	600	600
5193	SOFTWARE	19,850	18,427	21,000	25,000
5194	MINOR OFFICE EQUIPMENT	2,300	400	2,000	2,000
	TOTAL, M & O	28,422	21,027	37,030	41,400
5165	DUPLICATING	80	10	125	70
5172	TELECOMMUNICATIONS	970	1,010	1,065	1,330
5178	NETWORK & SYSTEMS ADMINISTRATION	10,965	11,265	12,905	14,740
5183	INSURANCE	3,645	4,575	4,665	4,660
	TOTAL, INTERNAL SERVICE CHARGES	15,660	16,860	18,760	20,800
	SUBTOTAL, GEOGRAPHIC INFORMATION SYSTEMS	463,827	510,007	642,560	663,940

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail**

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-035	GEOGRAPHIC INFORMATION SYSTEMS				
5902	ALLOCATED OUT	(243,280)	(313,233)	(336,065)	(365,600)
	TOTAL, GEOGRAPHIC INFORMATION SYSTEMS	220,547	196,774	306,495	298,340



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

VIDEO SERVICES



DESCRIPTION

Video Services staff ensure that residents have access to high quality broadcasts of weekly City Council meetings. As part of Communications & Community Services, they communicate important information to the public regarding policies, events, services, and activities of City government.

DEPARTMENT PRIORITIES

- Ensure the recording, production, and delivery of high quality live broadcasts and re-broadcasts of all

City Council meetings and other special meetings as requested by the City Council or City Manager

- Produce the annual State of the City video
- Record and publish audio from Board & Commission meetings
- Maintain video archives to meet California digital media laws
- Develop and produce storylines for “Escondido Focus”, the electronic Community Bulletin Board for the City’s local government access channel, Channel 19 for Cox subscribers and Channel 99 for AT&T U-Verse subscribers, featuring County-wide public service messages, announcements related to community events and services, and other noncommercial advertising
- Develop additional programming for the City’s local government access channel highlighting Escondido-related events, services, and activities
- Develop video content for internal staff training purposes

MAJOR BUDGET IMPACTS

- Increase in salaries and PERS costs
- Eliminated projections for minor tools & equipment and maintenance of equipment
- Increase in network & systems administration charges

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Increase in allocations out to wastewater to reflect the increased frequency of Wastewater projects

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

VIDEO SERVICES

ORGANIZATIONAL CHART BY FUNCTION

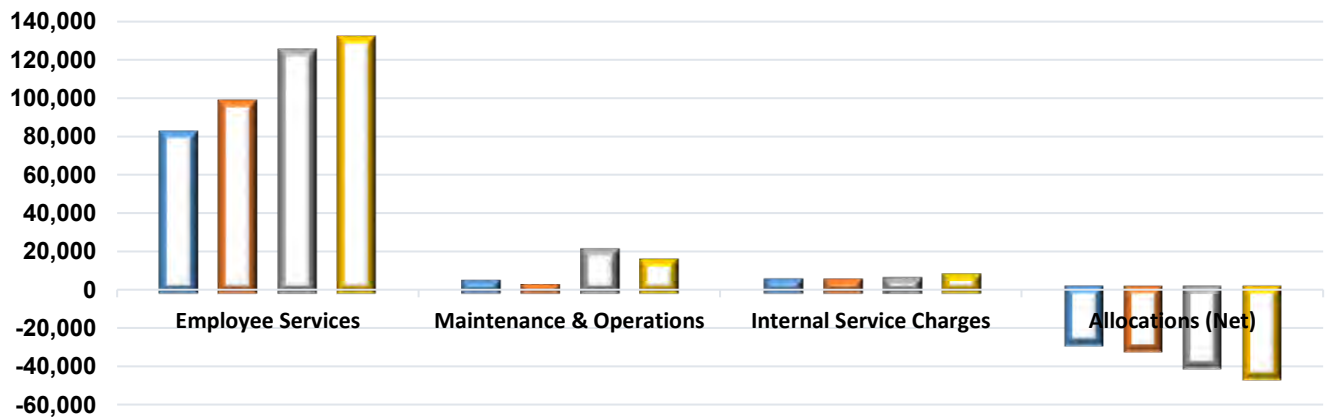
Communications Manager

Video Services

BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
Temporary Part-Time (FTE)	0.9	0.9	1.9	1.9
Department Total	1.9	1.9	2.9	2.9
BUDGET:				
Employee Services	80,766	96,676	123,460	130,100
Maintenance & Operations	3,078	885	19,590	14,150
Internal Service Charges	3,750	3,805	4,665	6,460
Allocations (Net)	(27,340)	(30,561)	(39,405)	(45,080)
Total Budget	60,254	70,806	108,310	105,630

LINE ITEM DETAIL TREND



2017-18 ACTUAL

2018-19 ACTUAL

2019-20 REVISED

2020-21 BUDGET

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-034	VIDEO SERVICES				
5001	REGULAR FULL-TIME	42,007	45,112	47,170	51,820
5004	TEMPORARY PART-TIME	18,540	17,384	37,440	37,440
5020	OVERTIME	562	266	0	0
5025	OTHER EMPLOYEE OVERHEAD	2,149	2,227	2,595	2,660
5026	PERS-NORMAL COST	4,077	4,747	5,320	5,960
5029	PERS-UNFUNDED LIABILITY	0	12,575	13,400	15,210
5027	MEDICAL	10,376	11,161	12,215	12,380
5028	WORKERS' COMPENSATION	342	271	2,230	1,410
5030	FLEXIBLE BENEFITS	2,715	2,932	3,090	3,220
	TOTAL, EMPLOYEE SERVICES	80,766	96,676	123,460	130,100
5101	OFFICE/OPERATING SUPPLIES	2,807	765	1,770	1,770
5107	MINOR TOOLS & EQUIPMENT	0	0	2,500	0
5126	MAINTENANCE OF EQUIPMENT	0	0	3,600	0
5131	PROFESSIONAL SERVICES/CONTRACTS	0	0	11,600	11,600
5160	TRAINING & MEETINGS	151	0	0	0
5162	DUES AND SUBSCRIPTIONS	120	120	120	120
5173	OTHER TELEPHONE	0	0	0	660
	TOTAL, M & O	3,078	885	19,590	14,150
5172	TELECOMMUNICATIONS	970	1,010	425	440
5178	NETWORK & SYSTEMS ADMINISTRATION	2,780	2,795	2,580	4,360
5183	INSURANCE	0	0	1,660	1,660
	TOTAL, INTERNAL SERVICE CHARGES	3,750	3,805	4,665	6,460
	SUBTOTAL, VIDEO SERVICES	87,595	101,366	147,715	150,710

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-034	VIDEO SERVICES				
5902	ALLOCATED OUT	(27,340)	(30,561)	(39,405)	(45,080)
	TOTAL, VIDEO SERVICES	60,254	70,806	108,310	105,630



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

RECREATION



DESCRIPTION

The mission of the Community Services Department is "Promoting Escondido as the City of Choice by providing healthy, innovative, and educational opportunities to unify our community. Energize Escondido!"

The over-arching goal of the Recreation division is to achieve a healthy City by encouraging the community use of parks and facilities through a wide variety of high quality, recreational, personal growth activities for community members of all ages and backgrounds such as:

- Aquatics: open swim, lessons for all ages, pool rentals, and swim team/polo meets for local high schools and private contractors;
- Community education and fitness classes: three times per year varied fee-based classes are offered such as tennis, Tae Kwon Do, ballet, gymnastics, Pilates, yoga, art, etcetera;
- Day Camps: kids are engaged in a play and learn, closely supervised environment for summer, winter, and spring breaks;
- Leagues: softball, soccer, and hockey are provided for adults and youth throughout the year; in addition, the Police Athletic League focuses on youth basketball;
- Pre-school programs: preparing children from ages 18-months to 5-years old for a positive transition to formal classroom education, these programs encourage academic development and social interaction through play, creative movement, and other activities in conjunction with California Common Core Standards;
- After School Program: in partnership with Escondido Union School District the Recreation program will offer this program at five elementary schools (North Broadway, Reidy Creek, Bernardo, LR Green, and Miller). The goals of the program are to provide a low-cost option for working families who need after-school care through a safe, supervised, and engaging environment.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- In collaboration with the Public Works Building Maintenance and Parks Maintenance staff, the Recreation division is able to provide meeting and picnic facilities; skate, soccer, and hockey arenas; and a gym, softball/baseball and soccer fields for community use.

DEPARTMENT PRIORITIES

- Promote a healthy city by encouraging the community use of parks and facilities through the provision of a wide variety of programs and services
- Finalize design and construction of the Washington Park Skate Spot
- Identify and apply for grants focused on park and sports facility maintenance
- Launch redesigned Recreation Guide

MAJOR BUDGET IMPACTS

- Per the plan laid out in fiscal year 2018, Community Services has been slowly moving away from participating in the grant-funded ASES program and instead pursuing opportunities with Escondido Union School District to provide fee-based, revenue-generating After School Programming (ASP) at 3 new school sites plus a new morning program at an existing site.
- Increase in PERS costs. Various staff moved from the ASES budget to operate the new After School Programming sites. In addition, the mandatory minimum wage increase also impacts the Recreation budget. Since the majority of recreation staff are part-time and making minimum wage, this causes a significant increase to employee services.
- Reductions to M & O items such as adult softball field improvements, operating supplies, professional services for lifeguard training, and maintenance of equipment are offset by increases to M & O for the After School Program that were moved from the ASES budget.
- Increases in fleet services, network & systems administration and general liability insurance charges
- Added an allocation out to capital projects for the projects that recreation is involved in. Overall decrease in allocations in due to the elimination of allocations in from the ASES budget.
- Recreation earns more than \$1 million in revenue annually that funds 76% or more of the costs for most program areas.

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

RECREATION

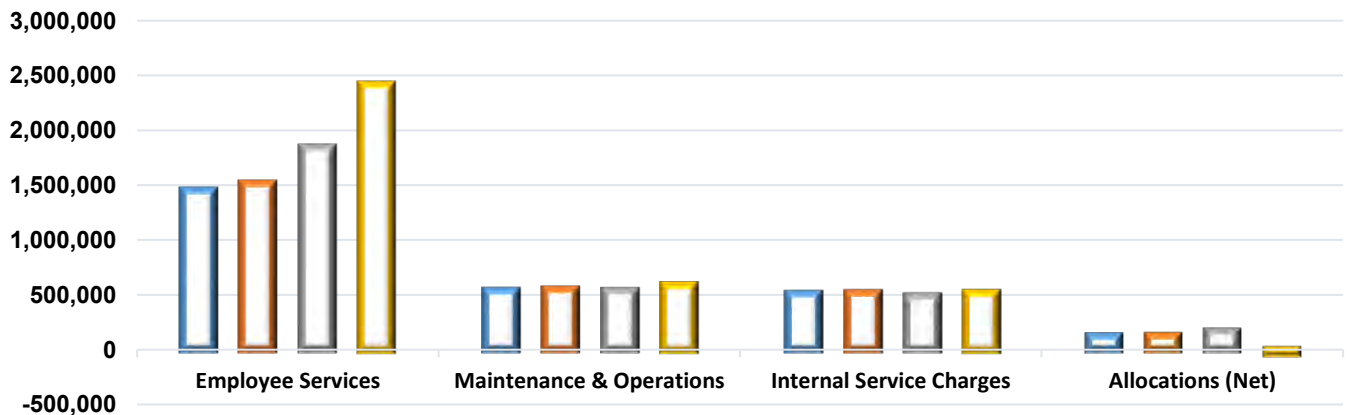
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	8.0	8.0	9.0	12.0
Regular Part-Time (FTE)	3.0	3.0	3.0	1.5
Temporary Part-Time (FTE)	19.1	23.5	26.7	45.4
Department Total	30.1	34.5	38.7	58.9
BUDGET:				
Employee Services	1,441,196	1,512,758	1,831,635	2,407,240
Maintenance & Operations	530,613	545,054	531,435	589,870
Internal Service Charges	506,050	513,410	482,695	518,230
Allocations (Net)	120,739	122,166	161,230	(28,600)
Total Budget	2,598,598	2,693,387	3,006,995	3,486,740

LINE ITEM DETAIL TREND



2017-18 ACTUAL

2018-19 ACTUAL

2019-20 REVISED

2020-21 BUDGET

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
001-102 COMMUNITY SERVICES/RECREATION					
5001	REGULAR FULL-TIME	514,030	563,268	595,275	755,250
5003	REGULAR PART-TIME	131,902	130,293	131,565	66,600
5004	TEMPORARY PART-TIME	355,254	359,395	533,700	908,480
5020	OVERTIME	32,013	22,890	42,320	34,320
5025	OTHER EMPLOYEE OVERHEAD	32,919	33,150	38,280	46,630
5026	PERS-NORMAL COST	72,998	77,316	90,335	125,880
5029	PERS-UNFUNDED LIABILITY	138,875	164,451	189,590	253,530
5027	MEDICAL	100,834	101,183	130,435	134,140
5028	WORKERS' COMPENSATION	44,133	41,968	59,075	59,010
5030	FLEXIBLE BENEFITS	18,238	18,842	21,060	23,400
TOTAL, EMPLOYEE SERVICES		1,441,196	1,512,758	1,831,635	2,407,240
5101	OFFICE/OPERATING SUPPLIES	101,893	88,553	93,950	88,450
5126	MAINTENANCE OF EQUIPMENT	715	1,492	9,630	0
5131	PROFESSIONAL SERVICES/CONTRACTS	176,670	191,824	191,525	194,100
5160	TRAINING AND MEETINGS	471	2,980	8,100	9,890
5162	DUES AND SUBSCRIPTIONS	6,070	2,344	8,080	15,660
5166	OTHER DUPLICATING	31	0	0	0
5167	ADVERTISING AND PRINTING	46,002	42,367	48,735	21,640
5170	UTILITIES	156,213	168,680	123,130	131,370
5173	OTHER TELEPHONE	2,180	2,384	3,000	9,940
5190	OTHER EXPENSE	35,616	38,811	40,100	113,630
5525	LOAN PRINCIPAL EXPENSE	4,753	5,617	5,185	5,190
TOTAL, M & O		530,613	545,054	531,435	589,870
5125	BUILDING MAINTENANCE	328,605	360,495	339,150	325,710
5164	FLEET SERVICES	22,120	22,120	22,120	31,030
5165	DUPLICATING	19,005	12,755	14,800	13,220

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
001-102	COMMUNITY SERVICES/RECREATION				
5172	TELECOMMUNICATIONS	34,600	17,825	16,135	20,190
5175	MAIL & MOBILE SERVICES	2,545	1,815	1,740	4,060
5178	NETWORK & SYSTEMS ADMINISTRATION	41,700	41,880	40,010	53,290
5183	INSURANCE	57,475	56,520	48,740	70,730
	TOTAL, INTERNAL SERVICE CHARGES	506,050	513,410	482,695	518,230
	SUBTOTAL, COMMUNITY SERVICES/RECREATION	2,477,859	2,571,222	2,845,765	3,515,340
5901	ALLOCATED IN	133,407	148,813	202,655	14,110
5902	ALLOCATED OUT	(12,668)	(26,648)	(41,425)	(42,710)
	TOTAL, COMMUNITY SERVICES/RECREATION	2,598,598	2,693,387	3,006,995	3,486,740



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

LIBRARY



DESCRIPTION

Escondido Public Library provides free access to resources and materials that promote the joy of reading, study, research, and learning. The Library offers community members of all ages and backgrounds high quality educational and cultural programs and services throughout the year.

The circulating collection contains over 165,000 items in print, audio, and digital formats. Community members enjoy a wide selection of fiction and non-fiction books, magazines, CDs, DVDs, eBooks, eMagazines, audio books, and premium online subscription resources for

research or study. Our staff of library professionals assist patrons with finding reading materials, research resources, and promote technology and information literacy.

Powered by high speed broadband, free WiFi is accessible and free public computers and laptops are available for in-house use. Digital online research, resources, and study tools can be accessed on the Library's website at www.library.escondido.org.

Programs for children include storytimes to promote early literacy, and events that encourage learning and discovery for school-age youth. The Library's annual Summer Reading program celebrates recreational reading while maintaining a focus on retention of reading skills when school is not in session.

Year-round signature programs include book discussion groups for children, teens, and adults, writers' group meetings, concerts, and special engagements with authors and speakers.

Literacy Services' *Read: Succeed* program connects adults seeking to improve their reading and writing skills with trained volunteer tutors through one-on-one and small group instruction.

The Pioneer Room, Escondido Library's local history archive, has a unique collection of newspapers, books and primary documents, materials, photos, maps, directories and records dating back to the City's founding.

Beginning in Mid-January 2018, management of Library staffing and services is provided by Library Systems & Services, LLC (LS&S), which results in a projected annual savings of approximately \$400,000.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

Escondido Public Library's thriving volunteer program provides opportunities for community members, 14 years and older, to engage and give back by donating their time to support Library operations. In 2019, volunteers provided more than 20,000 hours of community service.

DEPARTMENT PRIORITIES

- Carry out goals and objectives outlined in the strategic plan
- Expand user base through increased community outreach activities

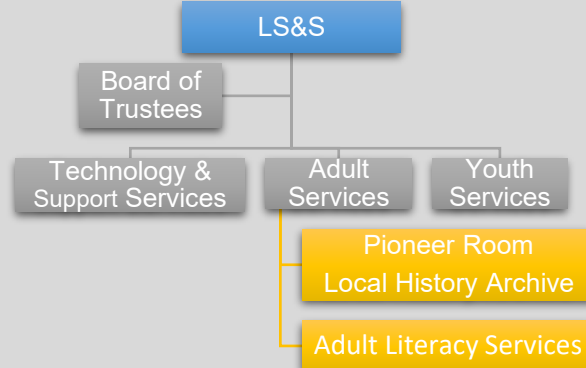
MAJOR BUDGET IMPACTS

- PERS-Unfunded Liability, utilities in excess of \$137,900 (including a 3% annual escalator), and internal service charges (excluding janitorial costs) remain the City's responsibility
- Annual 3% contract increase and increase in utilities is projected
- Increase to building maintenance, telecommunications and network & systems administration charges

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

LIBRARY

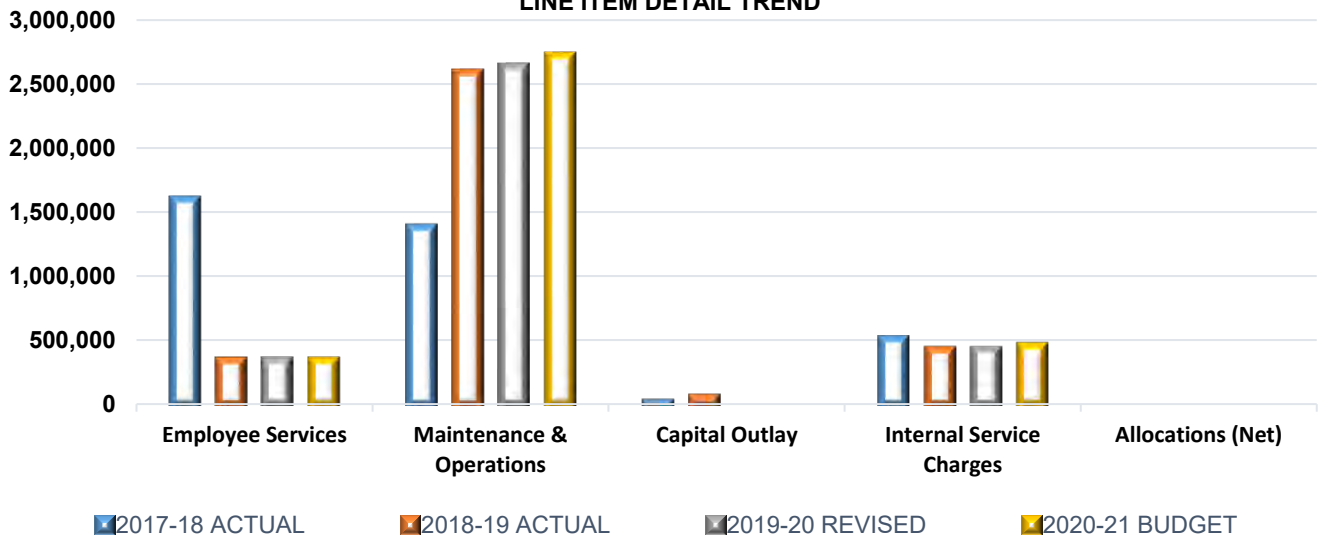
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	24.0	0.0	0.0	0.0
Regular Part-Time (FTE)	1.5	0.0	0.0	0.0
Temporary Part-Time (FTE)	15.6	0.0	0.0	0.0
Department Total	41.1	0.0	0.0	0.0
BUDGET:				
Employee Services	1,596,819	340,537	340,535	340,540
Maintenance & Operations	1,378,701	2,587,441	2,630,650	2,721,820
Capital Outlay	9,766	50,000	0	0
Internal Service Charges	508,695	421,860	419,955	453,520
Total Budget	3,493,981	3,399,837	3,391,140	3,515,880

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-104	LIBRARY				
5001	REGULAR FULL-TIME	811,299	0	0	0
5003	REGULAR PART TIME	52,195	0	0	0
5004	TEMPORARY PART-TIME	168,427	0	0	0
5020	OVERTIME	1,888	0	0	0
5025	OTHER EMPLOYEE OVERHEAD	30,733	0	0	0
5026	PERS-NORMAL COST	68,044	0	0	0
5029	PERS-UNFUNDED LIABILITY	340,535	340,537	340,535	340,540
5027	MEDICAL	107,577	0	0	0
5028	WORKERS' COMPENSATION	4,789	0	0	0
5030	FLEXIBLE BENEFITS	11,333	0	0	0
	TOTAL, EMPLOYEE SERVICES	1,596,819	340,537	340,535	340,540
5101	OFFICE/OPERATING SUPPLIES	18,888	2,254	0	0
5126	MAINTENANCE OF EQUIPMENT	35,612	0	0	0
5131	PROFESSIONAL SERVICES/CONTRACTS	1,191,585	2,585,187	2,617,250	2,701,820
5159	OTHER MAIL	21	0	0	0
5160	TRAINING AND MEETINGS	30	0	0	0
5162	DUES AND SUBSCRIPTIONS	7,273	0	0	0
5163	AUTO ALLOWANCE	30	0	0	0
5166	OTHER DUPLICATING	267	0	0	0
5167	ADVERTISING AND PRINTING	3,736	0	0	0
5170	UTILITIES	101,754	0	13,400	20,000
5173	OTHER TELEPHONE	657	0	0	0
5193	SOFTWARE	18,848	0	0	0
	TOTAL, M & O	1,378,701	2,587,441	2,630,650	2,721,820

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-104	LIBRARY				
5209	OTHER CAPITAL OUTLAY	9,766	50,000	0	0
	TOTAL, CAPITAL OUTLAY	9,766	50,000	0	0
5125	BUILDING MAINTENANCE	198,935	143,975	146,650	174,620
5164	FLEET SERVICES	4,890	0	0	0
5165	DUPLICATING	20,365	23,995	24,435	18,450
5172	TELECOMMUNICATIONS	31,120	33,745	26,675	34,810
5175	MAIL & MOBILE SERVICES	0	2,000	4,375	2,410
5178	NETWORK & SYSTEMS ADMINISTRATION	173,500	177,270	174,105	179,360
5183	INSURANCE	79,885	40,875	43,715	43,870
	TOTAL, INTERNAL SERVICE CHARGES	508,695	421,860	419,955	453,520
	TOTAL, LIBRARY	3,493,981	3,399,837	3,391,140	3,515,880



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

OLDER ADULT SERVICES



DESCRIPTION

Older Adult Services and the Senior Nutrition Center are two separate divisions of the Community Services Department. With an overarching goal of providing services and programs for older adults, the two divisions function interdependently and operate out of the Park Avenue Community Center (PACC), facilitating the Center's use for senior services as well as varying types of Recreation division programs and other local agency uses.

DEPARTMENT PRIORITIES

- Provide a welcoming and safe environment where older adults can participate in life-long learning
- Offer programs that provide socialization opportunities for older adults that foster good nutrition, health, and wellness
- Coordinate and provide space for other agency involvement, such as the Senior Service Council Escondido, OASIS, Escondido Senior Enterprises, and the Escondido Police Department
- Facilitate room rentals for the community and independent organizations to generate revenues
- Improve the safety of the facility through the use of technology and Crime Prevention through Environmental Design (CPTED) principles

MAJOR BUDGET IMPACTS

- Increase in PERS costs
- Decrease in operating supplies and projected utilities costs
- Increase in building maintenance charges

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Increase in amount allocated out to CDBG capital projects
- Use of \$18,600 from the Joslyn Trust to fund a portion of employee services and M & O costs.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

OLDER ADULT SERVICES

ORGANIZATIONAL CHART BY FUNCTION

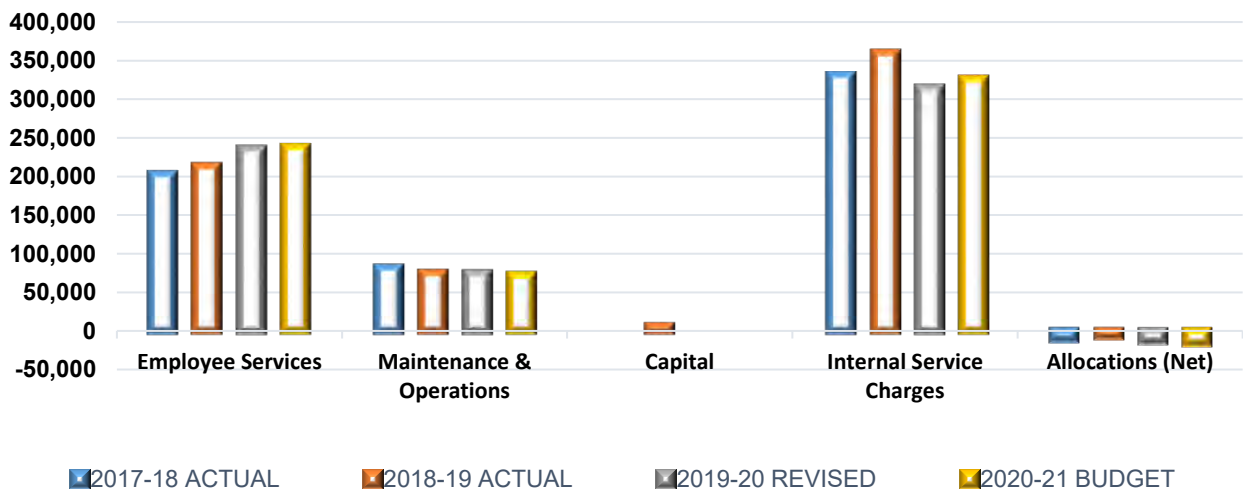
Assistant Director of
Community Services

Older Adult
Services

BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	2.0	2.0	2.0	2.0
Temporary Part-Time (FTE)	3.6	3.1	2.6	2.4
Department Total	5.6	5.1	4.6	4.4
BUDGET:				
Employee Services	202,798	213,036	236,085	237,500
Maintenance & Operations	82,260	75,491	75,135	72,020
Capital Outlay	0	6,263	0	0
Internal Service Charges	330,530	359,030	314,550	325,680
Allocations (Net)	(10,806)	(6,941)	(13,000)	(16,000)
Total Budget	604,782	646,879	612,770	619,200

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-105 OLDER ADULT SERVICES					
5001	REGULAR FULL-TIME	111,389	113,192	115,975	116,350
5004	TEMPORARY PART-TIME	31,507	31,747	51,740	48,120
5020	OVERTIME	655	6,342	0	0
5025	OTHER EMPLOYEE OVERHEAD	4,856	5,167	6,035	6,000
5026	PERS-NORMAL COST	10,572	11,555	12,890	15,710
5029	PERS-UNFUNDED LIABILITY	24,570	28,980	32,080	34,650
5027	MEDICAL	8,699	5,247	5,750	5,840
5028	WORKERS' COMPENSATION	8,411	8,602	9,360	8,570
5030	FLEXIBLE BENEFITS	2,139	2,204	2,255	2,260
TOTAL, EMPLOYEE SERVICES		202,798	213,036	236,085	237,500
5101	OFFICE/OPERATING SUPPLIES	9,001	8,150	9,200	8,000
5126	MAINTENANCE OF EQUIPMENT	30	0	950	950
5131	PROFESSIONAL SERVICES/CONTRACTS	6,829	6,085	9,000	9,010
5160	TRAINING AND MEETINGS	100	373	1,200	1,200
5162	DUES AND SUBSCRIPTIONS	853	1,016	950	960
5170	UTILITIES	57,516	53,919	53,835	51,900
5173	OTHER TELEPHONE	0	0	0	0
5525	LOAN PRINCIPAL EXPENSE	7,931	5,947	0	0
TOTAL, M & O		82,260	75,491	75,135	72,020
5209	OTHER CAPITAL OUTLAY	0	6,263	0	0
TOTAL, CAPITAL OUTLAY		0	6,263	0	0
5125	BUILDING MAINTENANCE	287,005	312,325	273,530	289,160
5165	DUPLICATING	10,375	12,380	11,590	8,340
5172	TELECOMMUNICATIONS	12,705	15,595	9,860	7,550

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-105	OLDER ADULT SERVICES				
5175	MAIL & MOBILE SERVICES	330	160	255	20
5178	NETWORK & SYSTEMS ADMINISTRATION	9,655	9,720	9,030	10,290
5183	INSURANCE	10,460	8,850	10,285	10,320
	TOTAL, INTERNAL SERVICE CHARGES	330,530	359,030	314,550	325,680
	SUBTOTAL, OLDER ADULT SERVICES	615,588	653,820	625,770	635,200
5901	ALLOCATED IN	0	2,562	0	0
5902	ALLOCATED OUT	(10,806)	(9,503)	(13,000)	(16,000)
	TOTAL, OLDER ADULT SERVICES	604,782	646,879	612,770	619,200



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

SENIOR NUTRITION CENTER



DESCRIPTION

Older Adult Services and the Senior Nutrition Center are two separate divisions of the Community Services Department. With an overarching goal of providing services and programs for older adults, the two divisions function interdependently and operate out of the Park Avenue Community Center (PACC), facilitating the Center's use for senior services as well as varying types of Recreation division programs and other local agency uses.

DEPARTMENT PRIORITIES

- Provide a nutritious, well-balanced meal, Monday through Friday, to low and moderate income adults, 60 years and older
- Provide transportation for older adults to access the nutrition program and other senior services provided at the Park Avenue Community Center
- Develop partnerships that benefit the older adult community
- Promote and encourage both physical and mental health for the senior population

MAJOR BUDGET IMPACTS

- Increase in PERS costs. Also, one temporary part-time position has been moved from the ASES budget into this budget to support programming and operations.
- Increase in professional services due to contractual increases in services provided by Redwood Senior Homes (meals) and FACT (transportation)
- Decrease in telecommunications charges

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

SENIOR NUTRITION CENTER

ORGANIZATIONAL CHART BY FUNCTION

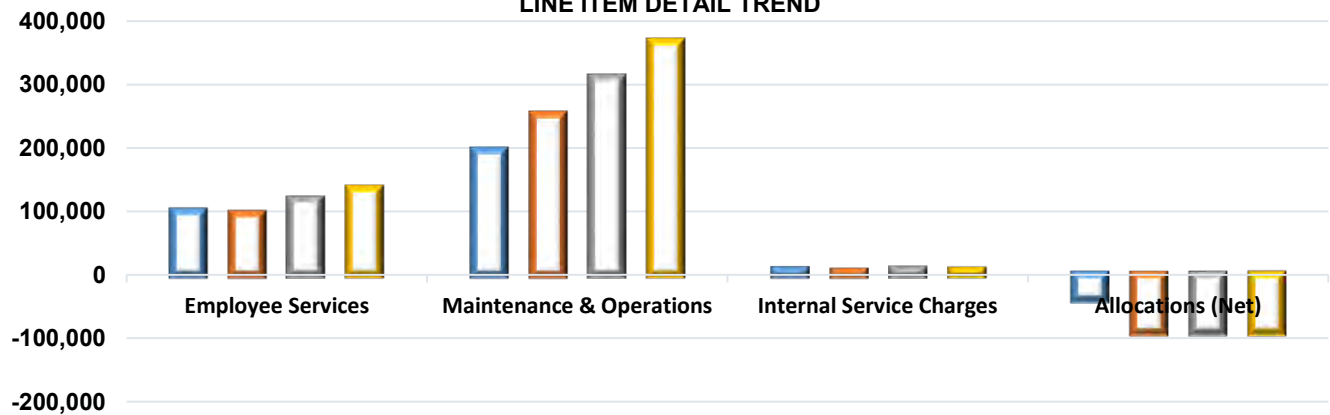
Assistant Director of
Community Services

Senior Nutrition
Services

BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
Temporary Part-Time (FTE)	0.6	0.6	0.6	1.4
Department Total	<u>1.6</u>	<u>1.6</u>	<u>1.6</u>	<u>2.4</u>
BUDGET:				
Employee Services	99,320	95,795	118,415	134,640
Maintenance & Operations	195,493	251,867	310,315	365,730
Internal Service Charges	7,380	5,050	7,610	6,350
Allocations (Net)	<u>(38,803)</u>	<u>(90,682)</u>	<u>(90,720)</u>	<u>(90,720)</u>
Total Budget	<u>263,390</u>	<u>262,031</u>	<u>345,620</u>	<u>416,000</u>

LINE ITEM DETAIL TREND



2017-18 ACTUAL

2018-19 ACTUAL

2019-20 REVISED

2020-21 BUDGET

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-107	SENIOR NUTRITION CENTER				
5001	REGULAR FULL-TIME	64,685	55,021	64,785	64,780
5004	TEMPORARY PART-TIME	1,127	5,793	12,610	27,070
5020	OVERTIME	183	275	0	0
5025	OTHER EMPLOYEE OVERHEAD	2,237	2,156	2,490	2,700
5026	PERS-NORMAL COST	6,490	5,698	7,310	7,450
5029	PERS-UNFUNDED LIABILITY	14,040	16,095	18,400	19,510
5027	MEDICAL	10,188	10,493	11,495	11,680
5028	WORKERS' COMPENSATION	370	264	1,325	1,450
	TOTAL, EMPLOYEE SERVICES	99,320	95,795	118,415	134,640
5101	OFFICE/OPERATING SUPPLIES	10,888	9,709	13,305	13,310
5126	MAINTENANCE OF EQUIPMENT	976	1,630	4,840	5,610
5131	PROFESSIONAL SERVICES/CONTRACTS	179,657	236,535	286,750	341,390
5160	TRAINING AND MEETINGS	0	0	800	800
5190	OTHER EXPENSE	3,972	3,993	4,620	4,620
	TOTAL, M & O	195,493	251,867	310,315	365,730
5172	TELECOMMUNICATIONS	3,175	815	3,585	2,130
5178	NETWORK & SYSTEMS ADMINISTRATION	1,395	1,405	1,290	1,480
5183	INSURANCE	2,810	2,830	2,735	2,740
	TOTAL, INTERNAL SERVICE CHARGES	7,380	5,050	7,610	6,350
	SUBTOTAL, SENIOR NUTRITION CENTER	302,193	352,712	436,340	506,720
5901	ALLOCATED IN	0	0	0	0
5902	ALLOCATED OUT	(38,803)	(90,682)	(90,720)	(90,720)
	TOTAL, SENIOR NUTRITION CENTER	263,390	262,031	345,620	416,000



COMMUNICATIONS



DEPARTMENT PRIORITIES

- ## MAJOR BUDGET IMPACTS

- 159

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

COMMUNICATIONS

ORGANIZATIONAL CHART BY FUNCTION

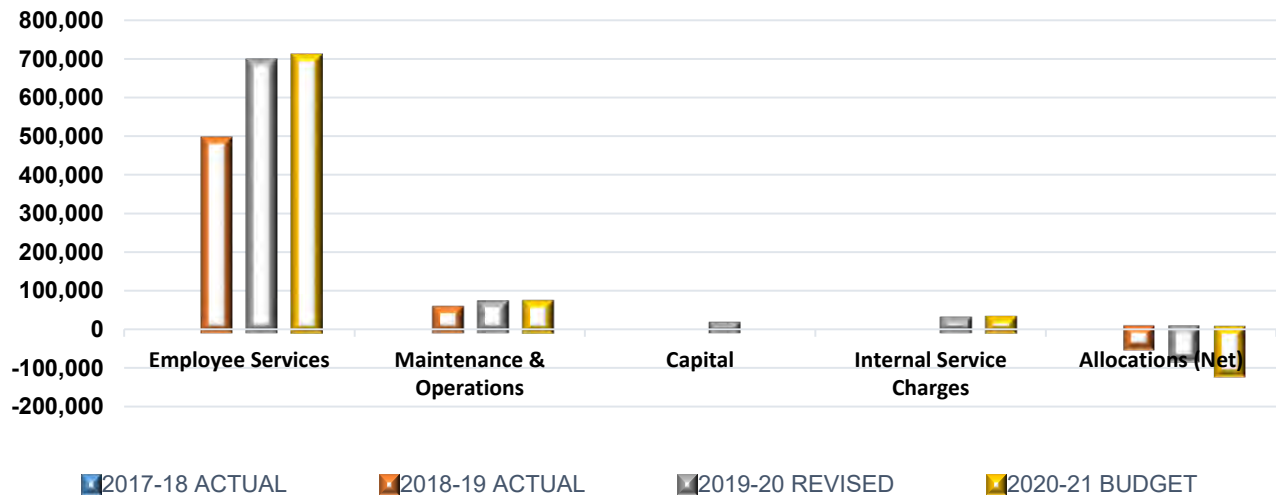
Director of
Communications &
Community
Services

Communications
Services

BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	0.0	4.0	6.0	5.0
Temporary Part-Time (FTE)	0.0	0.0	0.0	1.0
Department Total	0.0	4.0	6.0	6.0
BUDGET:				
Employee Services	0	486,581	690,335	702,680
Maintenance & Operations	0	50,240	65,340	67,570
Capital Outlay	0	0	8,820	0
Internal Service Charges	0	0	23,185	26,470
Allocations (Net)	0	(43,685)	(75,355)	(112,880)
Total Budget	0	493,136	712,325	683,840

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-110 COMMUNICATIONS					
5001	REGULAR FULL-TIME	0	323,084	468,155	431,080
5004	TEMPORARY PART-TIME	0	0	0	19,250
5025	OTHER EMPLOYEE OVERHEAD	0	11,387	15,795	14,470
5026	PERS-NORMAL COST	0	33,019	51,600	49,570
5029	PERS-UNFUNDED LIABILITY	0	77,955	89,100	129,040
5027	MEDICAL	0	22,369	41,670	36,090
5028	WORKERS' COMPENSATION	0	1,359	5,430	7,110
5030	FLEXIBLE BENEFITS	0	17,407	18,585	16,070
TOTAL, EMPLOYEE SERVICES		0	486,581	690,335	702,680
5101	OFFICE/OPERATING SUPPLIES	0	2,866	6,450	10,950
5126	MAINTENANCE OF EQUIPMENT	0	0	3,300	500
5131	PROFESSIONAL SERVICES/CONTRACTS	0	7,248	8,925	24,430
5160	TRAINING AND MEETINGS	0	4,113	4,900	3,000
5162	DUES AND SUBSCRIPTIONS	0	3,882	3,400	1,980
5163	AUTO ALLOWANCE	0	5,100	5,100	5,100
5167	ADVERTISING AND PRINTING	0	26,543	30,065	18,290
5173	OTHER TELEPHONE	0	488	1,200	1,320
5193	SOFTWARE	0	0	2,000	2,000
TOTAL, M & O		0	50,240	65,340	67,570
5209	OTHER CAPITAL OUTLAY	0	0	8,820	0
TOTAL, CAPITAL OUTLAY		0	0	8,820	0
5125	BUILDING MAINTENANCE	0	0	10,395	6,750
5165	DUPLICATING	0	0	2,950	1,780
5172	TELECOMMUNICATIONS	0	0	640	660
5175	MAIL & MOBILE SERVICES	0	0	1,085	1,090

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-110	COMMUNICATIONS				
5178	NETWORK & SYSTEMS ADMINISTRATION	0	0	5,165	13,250
5183	INSURANCE	0	0	2,950	2,940
	TOTAL, INTERNAL SERVICE CHARGES	0	0	23,185	26,470
	SUBTOTAL, COMMUNICATIONS	0	536,821	787,680	796,720
5902	ALLOCATED OUT	0	(43,685)	(75,355)	(112,880)
	TOTAL, COMMUNICATIONS	0	493,136	712,325	683,840

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

PLANNING



DESCRIPTION

The Planning Division's mission is to help guide the planned physical development of the City in a manner that enhances the quality of life for residents, businesses, and other community members. We are committed to helping people build a strong community by guiding and facilitating high quality projects, maintaining and improving community character, preserving the

environment, and providing for and maintaining a strong economic and employment base.

PROGRAM ACTIVITIES

The Planning Division of the Community Development Department is responsible for developing long-range plans to improve the quality of life in the Escondido Planning Area as well as reviewing current development proposals for consistency with the General Plan, city ordinances and Council policies. In addition, the Planning Division coordinates special committees and task forces as established by the City Council, acts as facilitators for several community interest groups, and functions as staff to various boards and commissions, including:

- Historic Preservation Commission
- Planning Commission

Core responsibilities of the Planning Division include the following:

- Customer Service - Provide front-line customer service for various land use and regulatory inquiries. We strive to provide the highest level of customer services at the Development Services Counter when providing planning and zoning information, reviewing building permits, and processing administrative permits.
- Review all Development Projects - Process all applications for a decision within California Permit Streamlining Act and California Environmental Quality Act timeframes. We review development project proposals in a timely and efficient manner and ensure consistency of all development proposals with the City's General Plan, zoning, subdivision, and environmental ordinances.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Special Studies and Policy Review - Prepare special studies and work programs as directed by the City Council. Represent the City in regional planning matters at SANDAG and advise the City Council representative to the SANDAG board and committees. Ensure the efficient processing for City CIP projects, including environmental clearance.
- Help Facilitate Informed Decision-Making. Provide strategic advice regarding land use and long-term planning in the City to other departments, the Planning Commission, and City Council.

DEPARTMENT PRIORITIES

- Process land use entitlements
- Implement, maintain, and amend the General Plan and related documents and ordinances
- Process environmental clearance for private projects, City Capital Improvement Programs and other public projects
- Participate in special planning projects and studies, including staffing boards, commissions, and SANDAG
- Provide planning assistance to other Departments, for preparation of various Master Plans and Economic Development programs

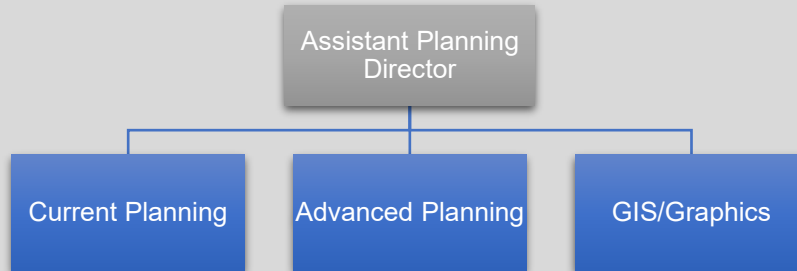
MAJOR BUDGET IMPACTS

- Increase in salaries, PERS and workers' compensation costs
- Decrease to contract consultant services due to completion of ECC project and completion of 1st Development Agreement for SHR project
- Overall decrease in specific building maintenance projects charged to the General Fund
- Increase in allocations out due to increase in employee services

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

PLANNING

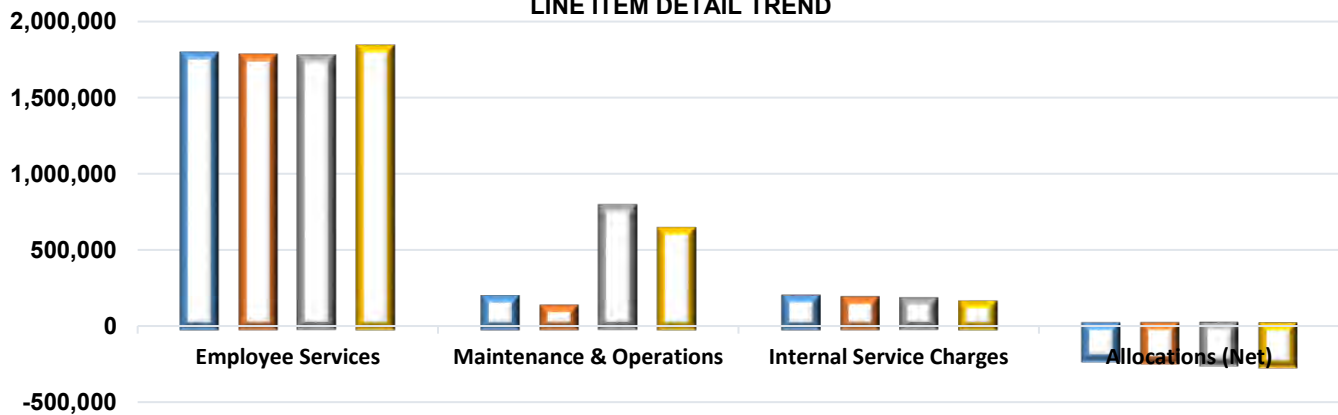
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	15.0	15.0	14.0	14.0
Regular Part-Time (FTE)	0.5	0.5	0.0	0.0
Temporary Part-Time (FTE)	0.9	0.9	0.9	0.9
Department Total	16.4	16.4	14.9	14.9
BUDGET:				
Employee Services	1,774,587	1,758,182	1,750,935	1,817,230
Maintenance & Operations	177,944	115,504	768,255	626,220
Internal Service Charges	180,125	169,950	158,435	143,560
Allocations (Net)	(210,165)	(225,778)	(240,415)	(250,250)
Total Budget	1,922,491	1,817,858	2,437,210	2,336,760

LINE ITEM DETAIL TREND



■ 2017-18 ACTUAL

■ 2018-19 ACTUAL

■ 2019-20 REVISED

■ 2020-21 BUDGET

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-200 PLANNING					
5001	REGULAR FULL-TIME	1,090,994	1,044,751	1,027,725	1,070,050
5003	REGULAR PART-TIME	27,907	27,899	0	0
5004	TEMPORARY PART-TIME	16,171	15,950	18,610	17,010
5020	OVERTIME	512	269	3,000	2,000
5025	OTHER EMPLOYEE OVERHEAD	37,570	37,655	34,670	34,710
5026	PERS-NORMAL COST	105,481	110,553	115,570	123,060
5029	PERS-UNFUNDED LIABILITY	243,870	271,407	310,930	318,570
5027	MEDICAL	166,930	165,543	158,110	160,280
5028	WORKERS' COMPENSATION	47,549	45,131	42,970	49,980
5030	FLEXIBLE BENEFITS	37,603	39,025	39,350	41,570
TOTAL, EMPLOYEE SERVICES		1,774,587	1,758,182	1,750,935	1,817,230
5101	OFFICE/OPERATING SUPPLIES	8,080	7,970	6,350	8,460
5126	MAINTENANCE OF EQUIPMENT	2,282	1,855	3,400	3,400
5131	PROFESSIONAL SERVICES/CONTRACTS	139,706	68,089	716,365	572,270
5160	TRAINING AND MEETINGS	4,991	7,272	10,900	10,900
5161	MILEAGE REIMBURSEMENT	296	713	500	600
5162	DUES AND SUBSCRIPTIONS	1,892	1,991	3,000	3,000
5163	AUTO ALLOWANCE	5,130	5,100	5,100	5,100
5166	OTHER DUPLICATING	0	57	0	0
5167	ADVERTISING AND PRINTING	4,823	9,609	13,600	13,600
5173	OTHER TELEPHONE	1,382	1,308	1,500	1,850
5193	SOFTWARE	8,255	9,517	5,040	5,040
5194	MINOR OFFICE EQUIPMENT	1,106	2,023	2,500	2,000
TOTAL, M & O		177,944	115,504	768,255	626,220
5125	BUILDING MAINTENANCE	68,955	68,575	77,800	39,710
5164	FLEET SERVICES	3,125	3,125	3,125	3,030

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-200	PLANNING				
5165	DUPLICATING	24,030	17,225	12,765	28,780
5172	TELECOMMUNICATIONS	8,095	8,395	4,265	3,100
5175	MAIL & MOBILE SERVICES	18,995	15,240	11,180	15,540
5178	NETWORK & SYSTEMS ADMINISTRATION	31,820	32,020	29,685	33,830
5183	INSURANCE	25,105	25,370	19,615	19,570
	TOTAL, INTERNAL SERVICE CHARGES	180,125	169,950	158,435	143,560
	SUBTOTAL, PLANNING	2,132,656	2,043,636	2,677,625	2,587,010
5902	ALLOCATED OUT	(210,165)	(225,778)	(240,415)	(250,250)
	TOTAL, PLANNING	1,922,491	1,817,858	2,437,210	2,336,760



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

CODE ENFORCEMENT



DESCRIPTION

The Code Enforcement Division performs a variety of technical duties in support of the City's code enforcement program. In addition to resolving health and safety issues, the City Council has prioritized enforcement of regulations intended to enhance the image and appearance of the City.

Code Enforcement Officers achieve this by monitoring and enforcing a variety of applicable ordinances, codes, and regulations related to land use matters, building, housing, property maintenance, inspection of mobile home parks, abandoned vehicle abatement and other matters of public concern as well as investigate violations.

Procedurally, most code enforcement cases start with a citizen request to investigate although some are initiated on a proactive basis. The division initiates procedures to abate those violations and obtain compliance by issuing notices of violations, citations, and other correspondence specifying necessary corrective actions and compliance dates.

Code Enforcement also manages the City's business license services and provides information on City regulations to property owners, residents, businesses, the general public, and other City departments and divisions.

DEPARTMENT PRIORITIES

- To protect the life, health, safety, and property of our community members through compliance with the Escondido Municipal Code; to enhance the appearance of neighborhoods and business districts, maintenance and regulation of property, prevent blight, protect property values and enhance economic conditions
- Responsible for the administration of Business licensing: approval, renewal and issuance of permits and licenses for individuals and organizations to conduct business in the City
- Responsible for the enforcement of Title 25, California Code of Regulations, Ch. 2 Mobile Home Parks and Installations, for all mobile home parks located within the City of Escondido
- The complete implementation of CityWorks for Code Enforcement and Business Licensing. Access to CLETS, Arjis Web and TLO for complete investigative research

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- The Code Enforcement Division responds swiftly to address serious private property violations and assigns a priority to each investigation. Cases that pose imminent health and safety hazards or constitute significant code violations are given the highest priority, since they have the highest potential result in significant harm to the community.
- The Mission of Escondido Code Enforcement is to protect Escondido residents. Code Enforcement Staff enforces the California Housing Law and The Escondido Municipal Code to ensure that existing buildings used for human occupancy and the surrounding property are maintained in a safe and healthy manner.
- Responsible for the implementation of SB205. A person who conducts a business operation that is a regulated industry to demonstrate enrollment with NPDES permit program by providing specified information, under penalty of perjury, on the application, including among other things the Standard Industrial Classification Code for the business.

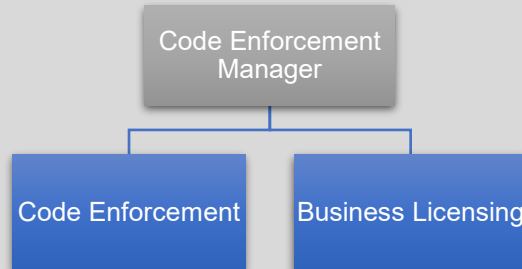
MAJOR BUDGET IMPACTS

- Decrease in the number of authorized regular full-time positions that will result in a significant delay in response times to certain case types such as problem vehicles, junk and debris, blight, weed abatement and zoning land use violations.
- Decrease to M & O primarily due to decrease in maintenance of equipment
- Increase in duplicating and network & systems administration charges
- Decrease in allocations out due to decrease in employee services

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

CODE ENFORCEMENT

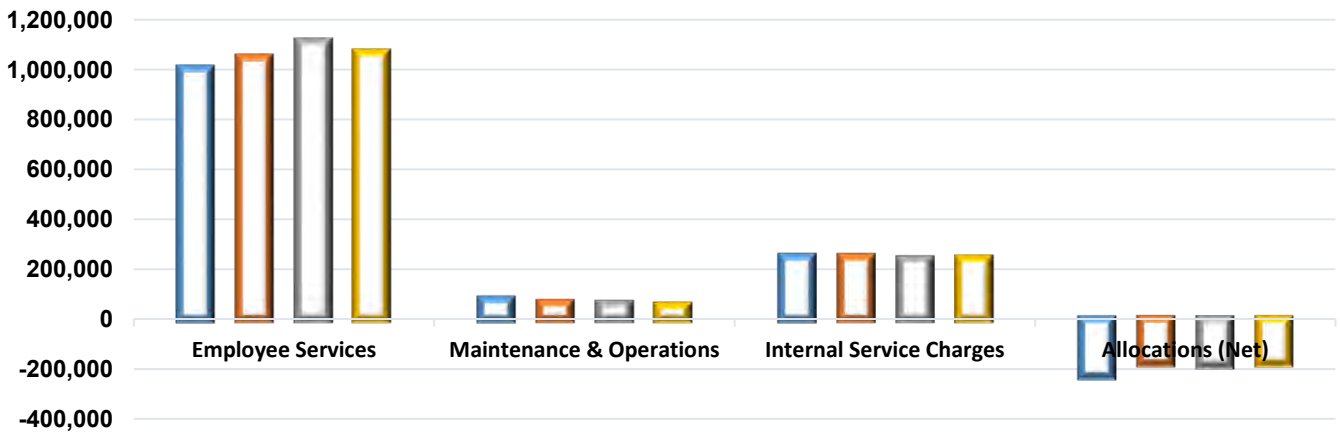
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	11.0	10.0	11.0	10.0
Temporary Part-Time (FTE)	5.2	5.3	0.0	0.0
Department Total	16.2	15.3	11.0	10.0
BUDGET:				
Employee Services	1,001,091	1,044,860	1,107,745	1,067,120
Maintenance & Operations	78,474	64,186	59,765	53,070
Internal Service Charges	250,185	247,270	238,025	241,780
Allocations (Net)	(229,375)	(176,914)	(184,920)	(177,600)
Total Budget	1,100,375	1,179,402	1,220,615	1,184,370

LINE ITEM DETAIL TREND



■ 2017-18 ACTUAL

■ 2018-19 ACTUAL

■ 2019-20 REVISED

■ 2020-21 BUDGET

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-250	CODE ENFORCEMENT				
5001	REGULAR FULL-TIME	556,612	630,068	670,560	605,150
5004	TEMPORARY PART-TIME	73,725	16,606	0	0
5020	OVERTIME	0	350	2,000	2,000
5025	OTHER EMPLOYEE OVERHEAD	24,730	28,440	29,790	26,420
5026	PERS-NORMAL COST	55,343	65,312	75,650	69,580
5029	PERS-UNFUNDED LIABILITY	149,145	153,781	189,135	203,490
5027	MEDICAL	66,788	77,683	76,935	100,360
5028	WORKERS' COMPENSATION	66,174	63,303	54,270	53,190
5030	FLEXIBLE BENEFITS	8,573	9,318	9,405	6,930
	TOTAL, EMPLOYEE SERVICES	1,001,091	1,044,860	1,107,745	1,067,120
5101	OFFICE/OPERATING SUPPLIES	10,863	8,960	12,200	12,200
5126	MAINTENANCE OF EQUIPMENT	1,247	6,881	10,500	3,000
5131	PROFESSIONAL SERVICES/CONTRACTS	20,404	8,429	8,615	8,620
5160	TRAINING AND MEETINGS	6,257	7,431	9,000	9,000
5162	DUES AND SUBSCRIPTIONS	1,560	1,830	3,950	4,250
5167	ADVERTISING AND PRINTING	574	1,666	2,000	2,500
5173	OTHER TELEPHONE	11,903	12,560	10,000	11,000
5193	SOFTWARE	13,516	14,470	0	0
5194	MINOR OFFICE EQUIPMENT	12,150	1,960	3,500	2,500
	TOTAL, M & O	78,474	64,186	59,765	53,070
5125	BUILDING MAINTENANCE	46,680	46,950	51,720	28,000
5164	FLEET SERVICES	52,465	52,465	52,465	50,890
5165	DUPLICATING	7,300	8,225	5,915	17,300
5172	TELECOMMUNICATIONS	6,475	6,715	4,050	3,970
5174	RADIO COMMUNICATIONS	18,585	17,165	17,235	17,430
5175	MAIL & MOBILE SERVICES	44,800	43,015	46,290	41,110

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-250	CODE ENFORCEMENT				
5178	NETWORK & SYSTEMS ADMINISTRATION	42,080	42,405	38,720	61,470
5183	INSURANCE	31,800	30,330	21,630	21,610
	TOTAL, INTERNAL SERVICE CHARGES	250,185	247,270	238,025	241,780
	SUBTOTAL, CODE ENFORCEMENT	1,329,750	1,356,316	1,405,535	1,361,970
5902	ALLOCATED OUT	(229,375)	(176,914)	(184,920)	(177,600)
	TOTAL, CODE ENFORCEMENT	1,100,375	1,179,402	1,220,615	1,184,370



BUILDING



DESCRIPTION

The Building Division protects life and property through the application and administration of building codes and standards that regulate the construction, use and maintenance of all buildings and structures within the City.

The Building Division provides the following services to achieve its goals and provide the necessary services:

- Review plans, calculations and specifications to verify compliance with State and locally adopted codes and ordinances
- Issue building permits to the public
- Inspect new and remodeled buildings to ensure compliance with minimum health and safety standards
- Develop and update various guidelines and policies for use by the general public to aid in the application, plan review, permit issuance and inspection process
- Update, maintain and administer a fee guide for all development projects
- Update and administer the departments permit tracking software and retain necessary plans and permit records

DEPARTMENT PRIORITIES

- Administer and enforce building codes that regulate the construction, use and maintenance of all buildings and structures within the City
- Review plans and related documents for buildings and structures to verify compliance with state and locally adopted codes and ordinances
- Inspect new construction, as well as remodeled buildings, ensuring that the buildings meet minimum health and safety standards
- Issue building permits to the public

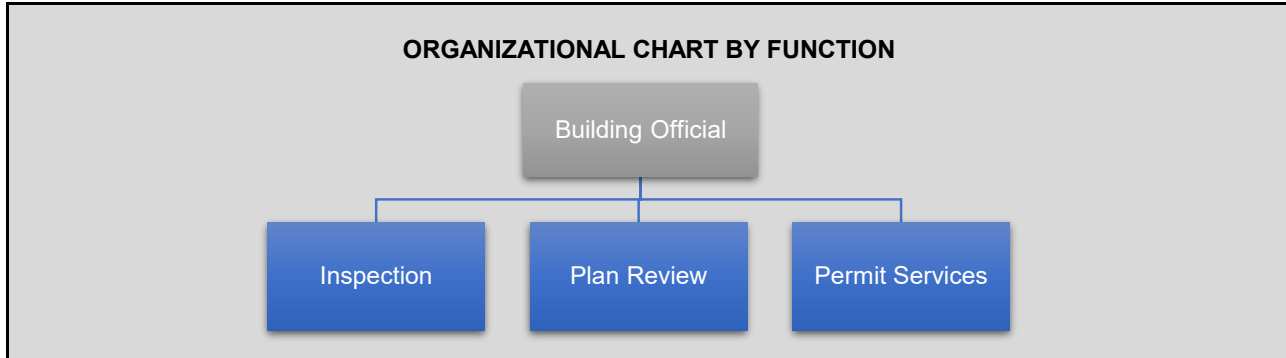
**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

MAJOR BUDGET IMPACTS

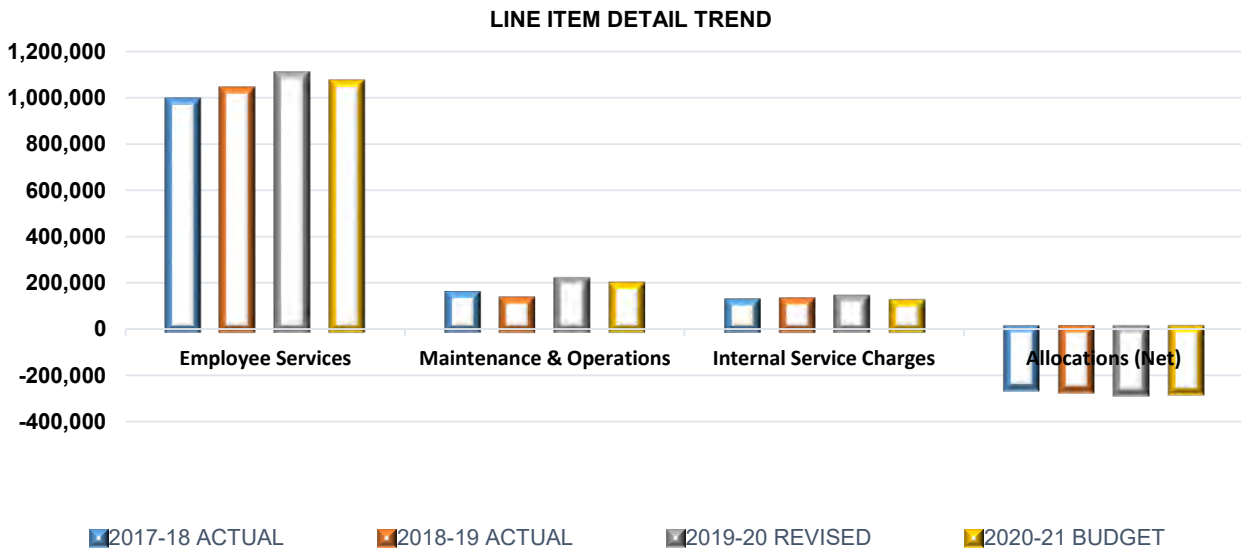
- Decrease in regular full-time salaries due to employee turnover
- Decrease in amount budgeted for temporary part-time inspector due to successful staffing of vacant building inspector positions
- Decrease in overtime due to steady decline in usage rates over the last four years
- Decrease in operating supplies for building code book purchases needed every three years that were completed last year. Also, decrease in CasP training and testing and Esgil/Plan Check Services.
- Overall decrease in specific building maintenance projects charged to the General Fund
- Decrease in allocations out due to decrease in employee services

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

BUILDING



BUDGET SUMMARY				
	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	8.0	8.0	8.0	8.0
Temporary Part-Time (FTE)	0.0	0.7	1.6	0.8
Department Total	<u>8.0</u>	<u>8.7</u>	<u>9.6</u>	<u>8.8</u>
BUDGET:				
Employee Services	981,796	1,028,146	1,095,795	1,059,380
Maintenance & Operations	149,058	123,452	207,730	188,230
Internal Service Charges	116,170	120,390	132,280	112,250
Allocations (Net)	<u>(252,250)</u>	<u>(260,610)</u>	<u>(273,090)</u>	<u>(270,600)</u>
Total Budget	<u>994,774</u>	<u>1,011,378</u>	<u>1,162,715</u>	<u>1,089,260</u>



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-300	BUILDING				
5001	REGULAR FULL-TIME	615,584	638,647	645,555	615,840
5004	TEMPORARY PART-TIME	11,106	17,468	31,010	15,000
5020	OVERTIME	471	262	5,000	2,500
5025	OTHER EMPLOYEE OVERHEAD	20,602	20,817	21,275	21,680
5026	PERS-NORMAL COST	59,392	61,564	74,150	70,820
5029	PERS-UNFUNDED LIABILITY	134,630	150,141	170,900	188,460
5027	MEDICAL	92,107	94,895	102,305	97,900
5028	WORKERS' COMPENSATION	34,764	32,376	32,390	34,200
5030	FLEXIBLE BENEFITS	13,141	11,978	13,210	12,980
	TOTAL, EMPLOYEE SERVICES	981,796	1,028,146	1,095,795	1,059,380
5101	OFFICE/OPERATING SUPPLIES	5,013	6,618	17,800	7,800
5126	MAINTENANCE OF EQUIPMENT	3,137	2,905	3,300	3,300
5131	PROFESSIONAL SERVICES/CONTRACTS	124,241	89,920	166,200	160,200
5160	TRAINING AND MEETINGS	2,444	2,118	11,600	7,700
5162	DUES AND SUBSCRIPTIONS	1,425	1,645	1,950	1,950
5167	ADVERTISING AND PRINTING	146	1,316	1,500	1,500
5173	OTHER TELEPHONE	4,122	4,253	3,580	3,980
5193	SOFTWARE	6,275	6,720	0	0
5194	MINOR OFFICE EQUIPMENT	2,253	7,958	1,800	1,800
	TOTAL, M & O	149,058	123,452	207,730	188,230
5125	BUILDING MAINTENANCE	43,115	53,235	60,095	31,570
5164	FLEET SERVICES	23,285	23,285	23,285	22,590
5165	DUPLICATING	9,200	2,915	5,700	6,270
5172	TELECOMMUNICATIONS	4,855	5,040	2,345	2,650
5175	MAIL & MOBILE SERVICES	2,885	2,660	3,135	3,600
5178	NETWORK & SYSTEMS ADMINISTRATION	15,290	15,455	15,485	23,360

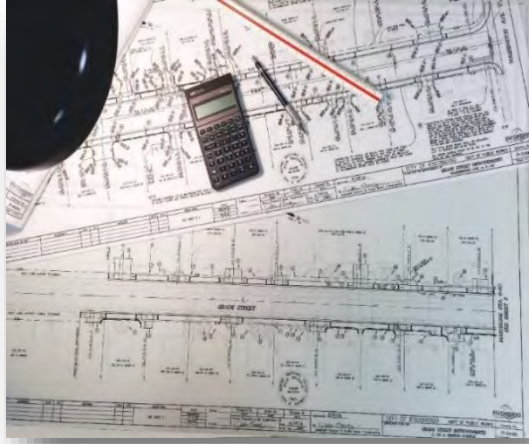
CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-300	BUILDING				
5183	INSURANCE	17,540	17,800	22,235	22,210
	TOTAL, INTERNAL SERVICE CHARGES	116,170	120,390	132,280	112,250
	SUBTOTAL, BUILDING	1,247,024	1,271,988	1,435,805	1,359,860
5902	ALLOCATED OUT	(252,250)	(260,610)	(273,090)	(270,600)
	TOTAL, BUILDING	994,774	1,011,378	1,162,715	1,089,260



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

ENGINEERING



DESCRIPTION

Engineering Services designs and manages construction of infrastructure improvement projects; provides plan review and construction inspection of private development projects; and oversees the City's landscape maintenance districts and real property assets.

DEPARTMENT PRIORITIES

- Continue proactive maintenance of City infrastructure by resurfacing 70-lane-miles of City streets, rehabilitating 1/3-mile of the highest priority storm drains, and retrofitting an additional 10% of City street lights to LED.
- Improve safety and connectivity by enhancing seven street crossings of the Escondido Creek Trail and filling in gaps in sidewalk around Juniper Elementary with the Juniper Safe Routes to School Project.
- Enhance the economic vitality of the City by completing design of the first phase of the Grand Avenue Vision Plan and beginning construction of the Citracado Parkway Extension project that will connect the Palomar Hospital and Escondido Research and Technology Center with homes and businesses south of the Escondido Creek.
- Improve efficiency and safety of travel for City residents and businesses by synchronizing two major street corridors and updating the Roadway Network Plan to reflect the latest traffic forecasts.

MAJOR BUDGET IMPACTS

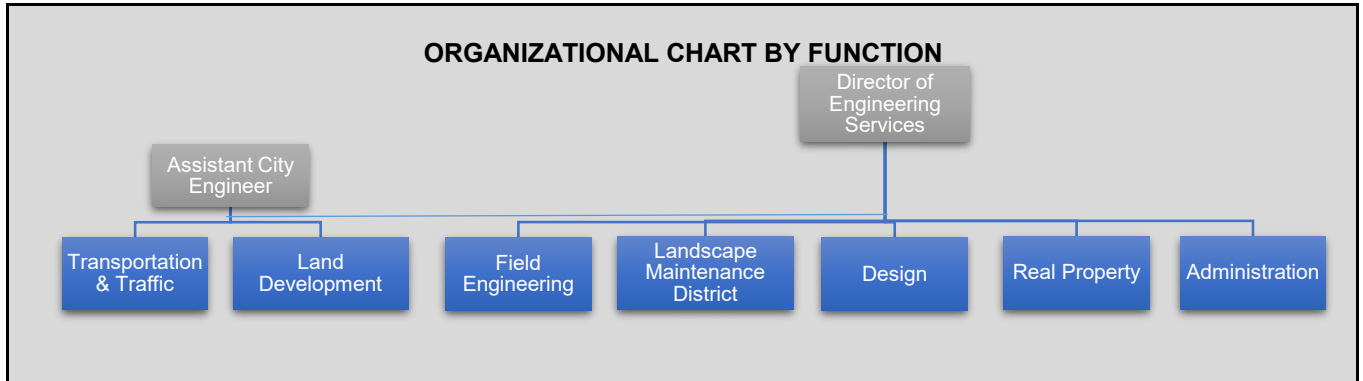
- One additional Principal Engineer position is required to manage Capital Improvement Projects, including the expansion of the streets and storm drain rehabilitation programs, made possible through Road Maintenance and Rehabilitation Act funding, and to manage multiple grant projects for which funding has been secured.
- Increase in salaries, PERS, medical and workers' comp costs
- Decrease in software costs for E-Civis grant finding and management software

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

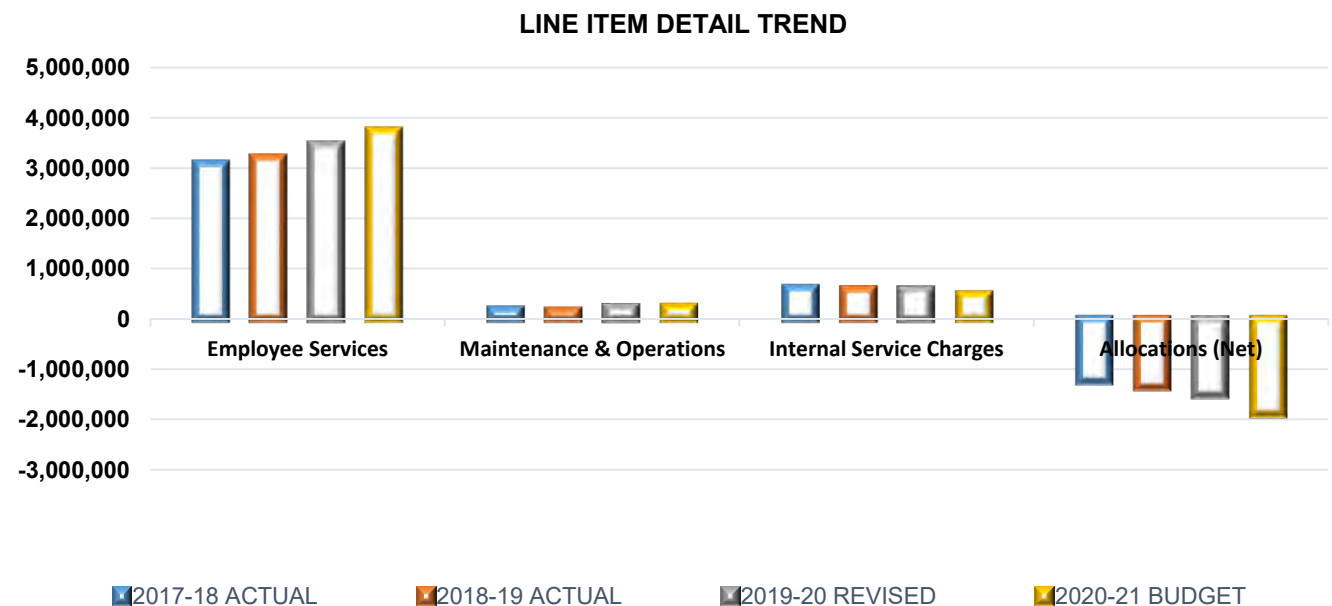
- Overall decrease in specific building maintenance projects charged to the General Fund
- Increase in allocations out to capital projects to reflect services provided by the new Principal Engineer position and for an increase in service provided by Engineering for projects overall

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

ENGINEERING



BUDGET SUMMARY				
	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	23.0	24.0	24.0	25.0
Grant Funded	0.0	0.0	1.0	1.0
Temporary Part-Time (FTE)	4.1	6.5	2.2	2.2
Department Total	<u>27.1</u>	<u>30.5</u>	<u>27.2</u>	<u>28.2</u>
BUDGET:				
Employee Services	3,085,765	3,197,693	3,460,095	3,728,100
Maintenance & Operations	184,428	164,755	243,685	240,470
Internal Service Charges	617,900	592,280	592,025	493,950
Allocations (Net)	<u>(1,243,331)</u>	<u>(1,368,917)</u>	<u>(1,509,575)</u>	<u>(1,895,330)</u>
Total Budget	<u>2,644,762</u>	<u>2,585,811</u>	<u>2,786,230</u>	<u>2,567,190</u>



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-402 ENGINEERING					
5001	REGULAR FULL-TIME	1,865,304	1,888,931	1,990,570	2,099,260
5002	GRANT FUNDED POSITIONS	0	17,805	66,490	70,880
5004	TEMPORARY PART-TIME	104,217	58,063	43,955	43,960
5020	OVERTIME	44,483	45,003	50,000	50,000
5025	OTHER EMPLOYEE OVERHEAD	63,523	66,750	71,330	75,330
5026	PERS-NORMAL COST	178,683	197,550	226,560	249,540
5029	PERS-UNFUNDED LIABILITY	402,895	479,728	549,775	620,270
5027	MEDICAL	216,122	234,746	266,645	283,080
5028	WORKERS' COMPENSATION	164,763	159,780	143,920	178,930
5030	FLEXIBLE BENEFITS	45,775	49,336	50,850	56,850
TOTAL, EMPLOYEE SERVICES		3,085,765	3,197,693	3,460,095	3,728,100
5101	OFFICE/OPERATING SUPPLIES	21,133	17,965	20,450	20,450
5126	MAINTENANCE OF EQUIPMENT	989	1,610	5,570	5,570
5131	PROFESSIONAL SERVICES/CONTRACTS	77,974	64,067	103,000	103,000
5160	TRAINING AND MEETINGS	1,715	3,047	4,550	4,550
5161	MILEAGE REIMBURSEMENT	0	0	1,000	1,000
5162	DUES AND SUBSCRIPTIONS	695	1,802	1,800	1,800
5163	AUTO ALLOWANCE	5,130	5,100	5,100	5,100
5166	OTHER DUPLICATING	273	757	1,500	1,500
5170	UTILITIES	0	0	10,000	10,000
5171	CITY WATER	0	0	3,000	3,000
5173	OTHER TELEPHONE	12,382	12,829	25,000	25,000
5180	RENT	44,100	44,100	44,100	44,100
5190	OTHER EXPENSES	5,732	4,305	7,300	7,300
5193	SOFTWARE	12,167	8,536	6,315	3,100
5194	MINOR OFFICE EQUIPMENT	2,138	637	5,000	5,000
TOTAL, M & O		184,428	164,755	243,685	240,470

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-402	ENGINEERING				
5125	BUILDING MAINTENANCE	252,090	265,315	294,115	158,100
5164	FLEET SERVICES	70,995	70,995	70,995	68,890
5165	DUPLICATING	14,750	14,470	11,485	14,300
5172	TELECOMMUNICATIONS	80,435	85,025	77,740	104,920
5174	RADIO COMMUNICATIONS	3,915	1,680	1,670	1,710
5175	MAIL & MOBILE SERVICES	1,250	1,705	1,530	3,480
5178	NETWORK & SYSTEMS ADMINISTRATION	54,980	55,575	52,915	61,460
5183	INSURANCE	139,485	97,515	81,575	81,090
	TOTAL, INTERNAL SERVICE CHARGES	617,900	592,280	592,025	493,950
	SUBTOTAL, ENGINEERING	3,888,094	3,954,728	4,295,805	4,462,520
5901	ALLOCATED IN	28,522	26,257	27,195	28,210
5902	ALLOCATED OUT	(1,271,853)	(1,395,173)	(1,536,770)	(1,923,540)
	TOTAL, ENGINEERING	2,644,762	2,585,811	2,786,230	2,567,190



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

MAINTENANCE/STREETS



DESCRIPTION

The City of Escondido Streets Department maintains the City's streets and structures through the following services:

Traffic Signals – With 165 traffic signalized intersections, Streets Electricians maintain these signals to ensure traffic flows are efficient throughout the City.

Street Lights – We have approximately 6,500 street lights that are maintained by the Streets Division. Streets staff is currently converting our Low Pressure Sodium (LPS) street lights to a more energy efficient Light Emitting Diode (LED) technology

Potholes – We can all agree that no one likes potholes as it seems that they magically appear out of the clear blue sky. Yet, in reality they are created when water enters into cracks in the surface of the road. Add the vibrations of car and truck tires as they travel over the cracks, and bingo, asphalt failure. This plus having to temporarily refill old potholes until permanent street repairs can be made explains the seeming increase in potholes after it rains.

Sidewalks –The City is responsible for the maintenance of sidewalk damage caused by vehicle accidents, water main breaks, grade subsidence, and trees within the right-of-Way.

Storm Water Conveyance Maintenance – The City of Escondido has an annual maintenance program for its storm water conveyance system. Each fiscal year City staff identifies a group of channels that have deposits of sediment and overgrowth of vegetation requiring maintenance/cleaning to restore flood channels flow capacity.

Storm Water Collections Systems Maintenance – The purpose of this work is to maintain existing storm water collection facilities by allowing only water to enter the storm drains. Sand, silt, trash, leaves and other pollutants are targeted for collection prior to entering the City of Escondido's Storm Water Collection facilities. The maintenance program includes inspections, and prioritizing the sites in need of advanced, moderate, and low periodic maintenance, cleaning, and flushing.

Traffic Signs – Each year City sign crews remove old and faded traffic signs from City streets and return them to the sign shop. The signs may be reused, refurbished, or recycled. The sign

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

shop also supplies and supports varied sign production needs for other City departments. Unique sign request are filled each month for Police, Fire, Wastewater, Water, Park, Recreation and Engineering departments.

Street Sweeping – Street Sweeping provides two primary benefits to the City. The more obvious benefit is the collection and removal of paper, leaves, and other visible debris that collect in the gutters. This debris can block storm water facilities, causing localized flooding during heavy rains. An equally important, but less visible, benefit is the removal of metal particles produced by cars and trucks. The invisible particles left behind by these vehicles can be extremely harmful to fish and other wildlife if they reach our creeks, rivers, beaches and bays.

Lane Striping and Legends – The street Striping and Legends staff installs and maintains traffic markings and signage throughout the City to promote the following:

- Safe traffic flow
- Ensure City residents and visitors have safe, clear, and continued access throughout the City
- Reduce the liability of the City
- Allow enforcement of the traffic laws by the Escondido Police Department

Graffiti Eradication – In the on-going battle against graffiti, the City of Escondido has a graffiti eradication program which covers City facilities, private residents, and businesses which have fallen victim to tagging or graffiti. This program removes graffiti from sidewalks, pavement, curbs and gutters, and structures visible from the right-of-ways. Free graffiti removal kits are available to all residents and business owners from the Public Works Operations Yard located at 475 North Spruce Street, Escondido, California 92025.

The graffiti eradication team is now using Cityworks technology and handheld devices to create a very efficient graffiti eradication program. Cityworks applications has paved the way to capture substantial graffiti information used for restitution and create patterns for enforcement. Cityworks applications have created efficiencies in reporting graffiti through the development of the Escondido Report-It app.

DEPARTMENT PRIORITIES

- Provide outstanding customer service to external and internal customers through prioritization of maintenance tasks and efficient and timely repairs
- Implement staff in-field mobile applications of the CityWorks asset management software

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Proactively maintain the City of Escondido's municipal drainage systems to insure compliance with all applicable regulations and eliminate potential drainage problems during rain events
- Maintain current level of effort relating to graffiti eradication

MAJOR BUDGET IMPACTS

- Decrease in medical costs primarily due to employee turnover and new employee choice of coverage
- Increase in M & O operating supplies primarily for city appearance/re-vegetation, Concrete - Curb, Gutter, Sidewalk & Misc. Concrete Repairs, Electrical Supplies - Street Lighting/Electrical Repairs/Bulbs, and Street Cleaning Supplies
- Decrease to other capital outlay is due to items purchased in the prior year
- Increase in building maintenance and network & systems administration charges. The warehouse has changed their method of charging departments for purchases. Instead of charging department M & O accounts, the warehouse has added an internal service charge amount to applicable departments.
- Increase in allocations out to capital projects to reflect increased employee services and added costs associated with storm drain conveyance and channel maintenance for labor and equipment



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

MAINTENANCE/PARKS



DESCRIPTION

The Parks & Open Space Department cares for and maintains the City's parks, median and parkway landscaping, open spaces, trees, and the landscaping at various City facilities.

Park and Facility Landscape Maintenance section - The primary goal is to safely maintain the turf and planter beds at thirteen City facilities, seventeen parks and various irrigated and non-irrigated right-of-ways (ROW) throughout the City of Escondido.

Routine weekly maintenance is performed by three

crews. One crew is assigned to City Hall, California Center for the Arts and Grape Day Park. One crew is assigned to Kit Carson Park. The third crew is responsible for the maintenance of all other Parks, Facilities and ROW's.

Craftsmen Section - This crew of four is responsible for the pool maintenance, large mainline irrigation repairs and keeping playground equipment safe and in good repair. These staff also provide commercial class A drivers training instruction and all new employees are trained to obtain class A drivers licenses.

Special Events / Volunteer Projects - The Parks Department is involved with the vast majority of all Special Events, often enlisting the help of the Streets Division for traffic control, but the majority of the coordination, set up and staffing comes from the Parks Division. The same can be said for the majority of all Volunteer Projects. These are headed up by the Parks Supervisor with the various organizations and church groups as well. This also includes Eagle Scout projects. Most of these projects require Park employees, equipment and materials to complete.

Softball and Soccer Tournaments - In coordination with the Recreation Department, the Parks Department provides staff for the large sports tournaments that require hourly restroom maintenance as well a trash removal.

DEPARTMENT PRIORITIES

- To provide professional, quality maintenance and personal service to the citizens of Escondido, with an emphasis on City appearance

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

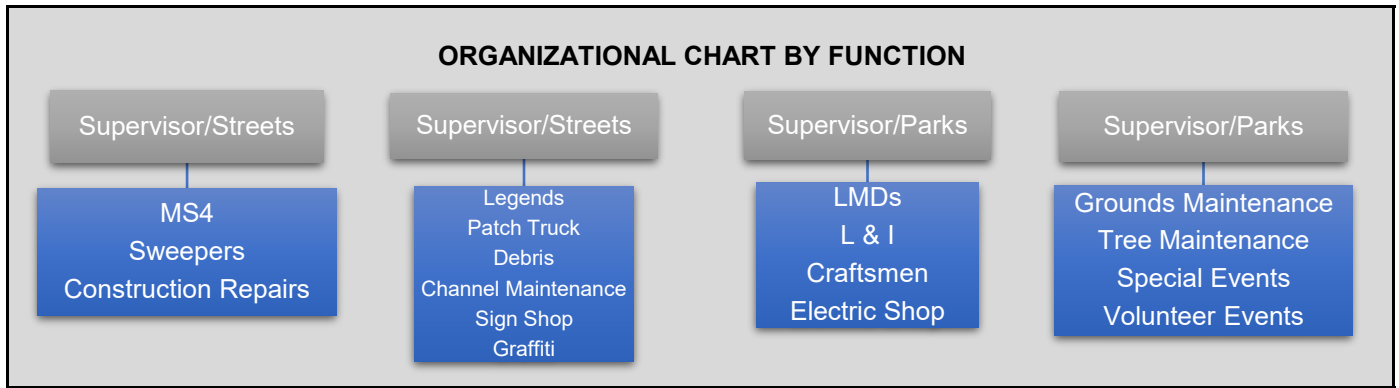
- To ensure local parks and swimming pools are maintained at levels that will provide maximum usage by our citizens
- To perform landscape maintenance at City facilities and parks
- To maintain all amenities in our public parks

MAJOR BUDGET IMPACTS

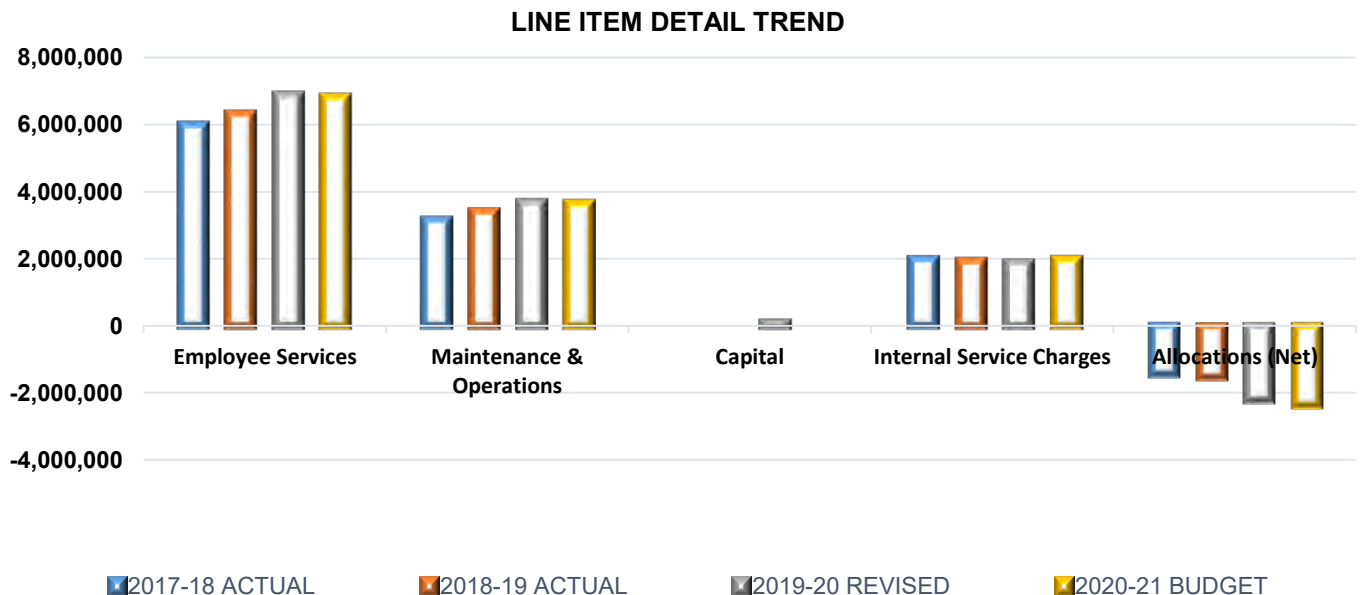
- Increase in regular full-time salaries and PERS costs
- Service cuts will include temporary part-time personnel currently used to maintain park assets, maintenance and repair. This will impact Recreation ballfield maintenance at Kit Carson Park, and Recreation special events including the 4th of July event.
- Decrease in operating supplies for city appearance/re-vegetation, grounds maintenance - restroom cleaning & user supplies, plant material used to renovate existing landscaping at City facilities and Parks and professional service contracts for contract sealing & striping of park parking lots and pest control, including gopher and squirrel eradication. Also, Queen Califia maintenance will be reduced.
- Increase in building maintenance charges. Also, the warehouse has changed their method of charging departments for purchases. Instead of charging department M & O accounts, the warehouse has added an internal service charge amount to applicable departments.
- Increase in allocations out due to increase in full-time salaries

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

MAINTENANCE/STREETS & PARKS



BUDGET SUMMARY				
	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	55.0	55.0	58.0	58.0
Temporary Part-Time (FTE)	18.9	20.2	21.9	17.6
Department Total	<u>73.9</u>	<u>75.2</u>	<u>79.9</u>	<u>75.6</u>
BUDGET:				
Employee Services	5,979,773	6,311,653	6,866,375	6,809,900
Maintenance & Operations	3,157,722	3,416,629	3,688,075	3,651,820
Capital Outlay	0	0	97,000	0
Internal Service Charges	1,985,215	1,941,300	1,883,360	1,991,810
Allocations (Net)	<u>(1,447,814)</u>	<u>(1,529,408)</u>	<u>(2,213,065)</u>	<u>(2,352,670)</u>
Total Budget	<u>9,674,896</u>	<u>10,140,174</u>	<u>10,321,745</u>	<u>10,100,860</u>



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-403	MAINTENANCE/STREETS				
5001	REGULAR FULL-TIME	2,180,992	2,185,318	2,337,450	2,329,150
5004	TEMPORARY PART-TIME	283,874	269,975	314,450	328,490
5020	OVERTIME	262,066	418,474	222,700	222,700
5025	OTHER EMPLOYEE OVERHEAD	87,492	91,289	94,845	95,280
5026	PERS-NORMAL COST	214,660	218,626	231,020	233,030
5029	PERS-UNFUNDED LIABILITY	531,675	584,958	669,605	666,140
5027	MEDICAL	363,897	383,013	447,560	375,160
5028	WORKERS' COMPENSATION	196,803	209,631	161,540	154,090
5030	FLEXIBLE BENEFITS	20,040	24,414	24,960	26,380
	TOTAL, EMPLOYEE SERVICES	4,141,499	4,385,698	4,504,130	4,430,420
5101	OFFICE/OPERATING SUPPLIES	749,712	841,323	723,225	815,390
5126	MAINTENANCE OF EQUIPMENT	90	574	2,000	2,000
5131	PROFESSIONAL SERVICES/CONTRACTS	429,511	501,320	683,060	635,900
5159	OTHER MAIL	(115)	0	0	0
5160	TRAINING AND MEETINGS	1,043	5,453	5,000	5,000
5161	MILEAGE REIMBURSEMENT	35	0	1,500	1,500
5162	DUES & SUBSCRIPTIONS	500	510	1,500	1,500
5163	AUTO ALLOWANCE	455	2,125	0	0
5166	OTHER DUPLICATING	0	0	500	500
5170	UTILITIES	1,227,413	1,244,485	1,300,000	1,300,000
5171	WATER	56,569	54,700	65,000	65,000
5173	OTHER TELEPHONE	22,555	48,705	60,000	60,000
5180	RENT	2,838	1,700	20,000	20,000
5190	OTHER EXPENSE	7,695	8,430	10,895	10,900
5525	LOAN PRINCIPAL EXPENSE	10,100	0	0	0
	TOTAL, M & O	2,508,399	2,709,325	2,872,680	2,917,690

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-403	MAINTENANCE/STREETS				
5208	OTHER CAPITAL OUTLAY	0	0	97,000	0
	TOTAL, CAPITAL OUTLAY	0	0	97,000	0
5125	BUILDING MAINTENANCE	52,240	61,625	57,755	73,420
5127	WAREHOUSE	0	0	0	15,080
5164	FLEET SERVICES	1,038,060	1,038,060	1,038,060	1,006,920
5165	DUPLICATING	12,525	9,105	19,210	10,700
5172	TELECOMMUNICATIONS	25,640	20,265	11,760	17,640
5174	RADIO COMMUNICATIONS	28,600	5,115	4,830	4,910
5175	MAIL & MOBILE SERVICES	3,600	4,145	5,430	11,700
5178	NETWORK & SYSTEMS ADMINISTRATION	47,875	48,215	45,170	81,690
5183	INSURANCE	242,280	239,050	183,005	183,020
	TOTAL, INTERNAL SERVICE CHARGES	1,450,820	1,425,580	1,365,220	1,405,080
	SUBTOTAL, MAINTENANCE/STREETS	8,100,718	8,520,603	8,839,030	8,753,190
5901	ALLOCATED IN	27,674	27,544	27,685	28,640
5902	ALLOCATED OUT	(1,331,462)	(1,414,202)	(2,016,670)	(2,140,610)
	TOTAL, MAINTENANCE/STREETS	6,796,930	7,133,945	6,850,045	6,641,220

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-103	MAINTENANCE/PARKS				
5001	REGULAR FULL-TIME	1,012,402	1,011,376	1,283,695	1,316,190
5004	TEMPORARY PART-TIME	20,413	56,549	122,520	23,880
5020	OVERTIME	170,991	196,625	125,000	125,000
5025	OTHER EMPLOYEE OVERHEAD	40,566	39,811	51,595	50,300
5026	PERS-NORMAL COST	100,981	96,154	125,830	132,180
5029	PERS-UNFUNDED LIABILITY	232,585	264,921	300,330	390,810
5027	MEDICAL	152,465	152,856	248,145	244,100
5028	WORKERS' COMPENSATION	98,401	100,802	95,720	87,370
5030	FLEXIBLE BENEFITS	9,471	6,861	9,410	9,650
	TOTAL, EMPLOYEE SERVICES	1,838,274	1,925,955	2,362,245	2,379,480
5101	OFFICE/OPERATING SUPPLIES	269,665	291,620	245,015	200,000
5131	PROFESSIONAL SERVICES/CONTRACTS	90,355	140,993	168,950	136,700
5160	TRAINING AND MEETINGS	674	0	1,000	1,000
5162	DUES AND SUBSCRIPTIONS	0	0	1,070	1,070
5170	UTILITIES	283,157	268,082	361,360	361,360
5171	WATER	0	0	20,000	20,000
5173	OTHER TELEPHONE	5,472	6,608	10,000	10,000
5180	RENT	0	0	8,000	4,000
	TOTAL, M & O	649,323	707,304	815,395	734,130
5125	BUILDING MAINTENANCE	280,000	267,915	286,380	342,660
5127	WAREHOUSE	0	0	0	16,760
5164	FLEET SERVICES	171,325	171,325	171,325	166,190
5174	RADIO COMMUNICATIONS	3,915	2,420	2,420	2,460
5178	NETWORK & SYSTEMS ADMINISTRATION	4,175	4,200	5,165	5,750

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-103	MAINTENANCE/PARKS				
5183	INSURANCE	74,980	69,860	52,850	52,910
	TOTAL, INTERNAL SERVICE CHARGES	534,395	515,720	518,140	586,730
	SUBTOTAL, MAINTENANCE/PARKS	3,021,992	3,148,979	3,695,780	3,700,340
5901	ALLOCATED IN	13,400	13,615	13,845	14,320
5902	ALLOCATED OUT	(157,426)	(156,365)	(237,925)	(255,020)
	TOTAL, MAINTENANCE/PARKS	2,877,966	3,006,229	3,471,700	3,459,640



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

RADIO COMMUNICATIONS



DESCRIPTION

The Radio Communications budget provides for the Regional Communication System maintenance contract and radio repairs throughout the fiscal year. Each department that uses the radio communications system is charged for their portion of the budget based on the radio inventory they currently have.

DEPARTMENT PRIORITIES

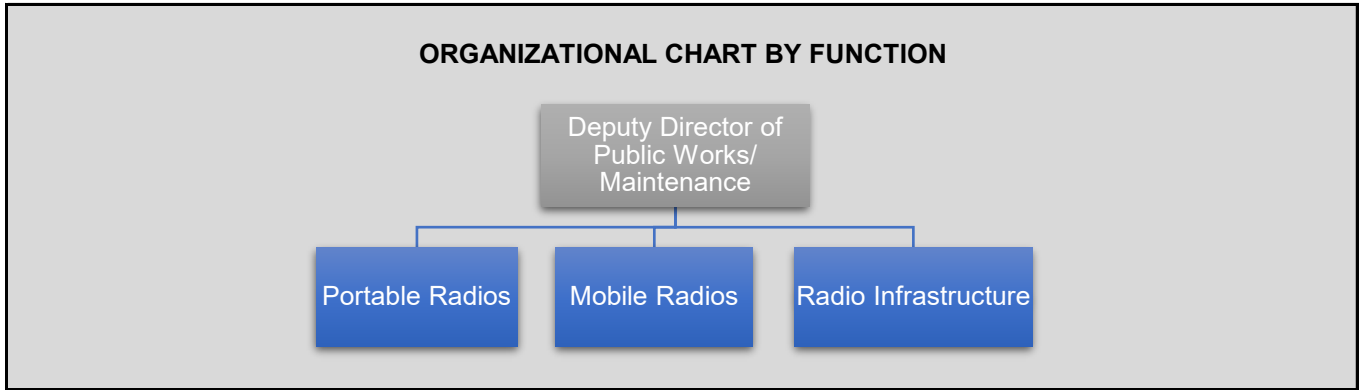
Maintain the City's communication system, which includes the dispatch backbone and all mobile and portable radios utilized by Police, Fire, Utilities and Public Works

MAJOR BUDGET IMPACTS

- Decrease in maintenance of equipment due to new equipment requiring less maintenance
- Decrease in Professional Services – RCS Operating Cost due to a reduction of 33 radios. Obsolete radios are no longer supported by RCS which lowered the amount of department radios.
- Increase in building maintenance and telecommunications charges
- Decrease in allocations out due to decrease in budget subtotal

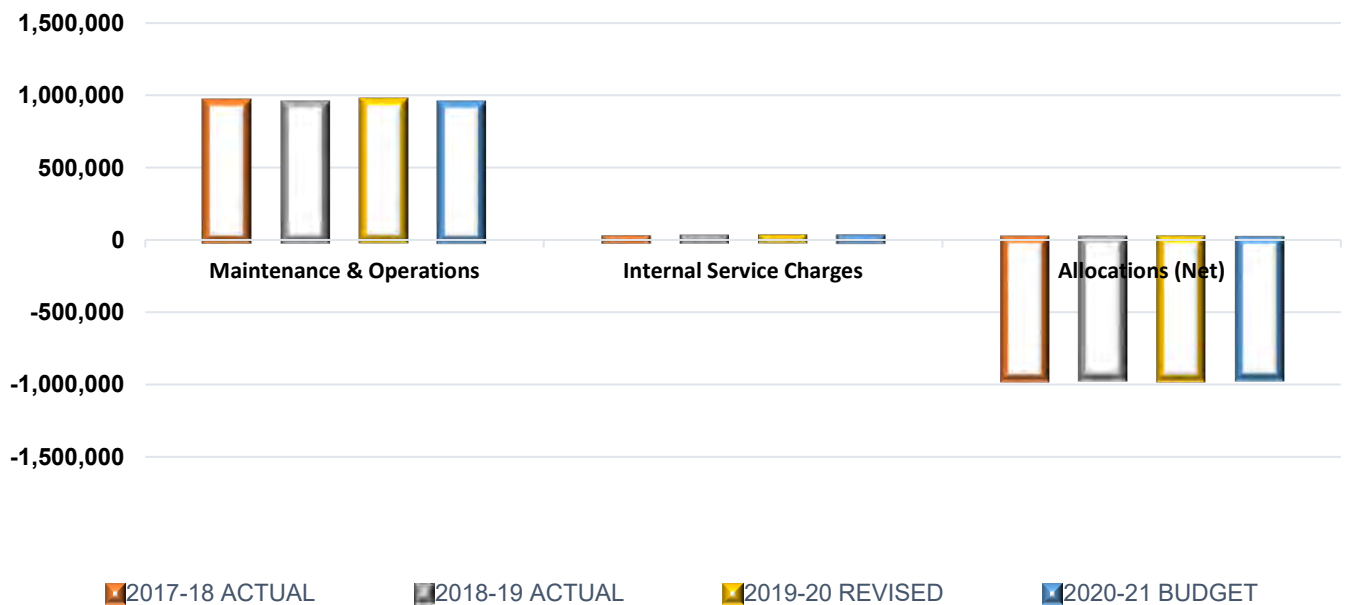
CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

RADIO COMMUNICATIONS



BUDGET SUMMARY				
	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
BUDGET:				
Maintenance & Operations	942,896	933,017	949,105	934,920
Internal Service Charges	3,005	7,870	6,850	10,990
Allocations (Net)	<u>(958,640)</u>	<u>(948,835)</u>	<u>(955,955)</u>	<u>(945,910)</u>
Total Budget	<u>(12,739)</u>	<u>(7,948)</u>	<u>0</u>	<u>0</u>

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-404	RADIO COMMUNICATIONS				
5126	MAINTENANCE OF EQUIPMENT	2,465	2,442	2,600	1,000
5131	PROFESSIONAL SERVICES/CONTRACTS	306,982	295,762	309,410	296,820
5170	UTILITIES	13,523	14,718	17,000	17,000
5501	INTEREST	107,627	107,471	93,170	78,470
5525	LOAN PRINCIPAL EXPENSE	512,299	512,625	526,925	541,630
	TOTAL, M & O	942,896	933,017	949,105	934,920
5125	BUILDING MAINTENANCE	0	4,875	3,980	6,990
5172	TELECOMMUNICATIONS	2,645	2,930	2,840	3,970
5183	INSURANCE	360	65	30	30
	TOTAL, INTERNAL SERVICE CHARGES	3,005	7,870	6,850	10,990
	SUBTOTAL, RADIO COMMUNICATIONS	945,901	940,887	955,955	945,910
5902	ALLOCATED OUT	(958,640)	(948,835)	(955,955)	(945,910)
	TOTAL, RADIO COMMUNICATIONS	(12,739)	(7,948)	0	0



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

POLICE

DESCRIPTION



The Escondido Police Department enhances public safety and the quality of life in Escondido by fostering trust and preserving peace.

The core values of the Escondido Police Department:

- Integrity—A departmental commitment to ethical conduct with honesty and strong moral principles
- Professionalism—Consistently providing excellent police services with the highest level of knowledge, skill and personal conduct
- Service—A commitment to provide assistance through courtesy, compassion and teamwork
- Accountability—Ensuring our decisions and actions are held to the highest standards and expectations.

The Escondido Police Department works cooperatively with the community to address crime through prevention activities, problem-solving methods, and community engagement. This collaborative approach, called Community Policing, balances reactive police responses with proactive problem solving practices. Community Policing compliments the Escondido Police Department's focus on traffic safety, crime investigations, and juvenile crime prevention and intervention programs.

ORGANIZATION STRUCTURE

The Escondido Police Department is led by the Chief of Police and three Police Captains. Each Police Captain commands a Bureau. The three Bureaus are the Patrol Bureau, the Investigations Bureau, and the Services Bureau.

PATROL BUREAU

The Patrol Bureau includes the Patrol Division, the Traffic Division, the K-9 Unit, the COPPS (Community Oriented Policing and Problem Solving) Unit, the School Resource Officer Unit, and the Custody Transport Unit. Each year, the Patrol Bureau responds to approximately 53,115 calls for service; investigates around 1,000 traffic collisions; and makes 5,342 arrests. Members of the Patrol Bureau attend community meetings and school events.

INVESTIGATIONS BUREAU

The Investigations Bureau includes Units and Divisions that focus on criminal investigations. Detectives, Sergeants, Community Service Officers, Crime Analysts, Forensic Technicians and administrative staff work together to investigate crimes and improve community safety.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

SERVICES BUREAU

The Services Bureau includes the Property and Evidence Division, the Records Division, and the Emergency Communications (Dispatch) Division. Members of this bureau support front-line law enforcement and help serve the community through customer service and administrative assistance.

ADDITIONAL INFORMATION ABOUT THE ESCONDIDO POLICE DEPARTMENT:

- Members of the Escondido Police Department work cooperatively to provide the community with excellent law enforcement services and community support.
- For more information on the Escondido Police Department, please visit the Escondido Police Department website at <https://police.escondido.org/>
- Follow the Escondido Police Department on Twitter, Facebook, and Nixle:
Twitter: www.twitter.com/escondidopolice

Facebook: www.facebook.com/escondidopolice

Nixle: <http://local.nixle.com/escondio-police-department>

DEPARTMENT PRIORITIES

- Maintain rapid response time to emergency calls for service that meets established response time goals
- Enhance public safety with the implementation of evidence based policing methods to find sustainable solutions to crime and quality of life issues
- Strengthen community partnerships through increased engagement, crime prevention education, and positive community policing outreach events

MAJOR BUDGET IMPACTS

- Decrease in employee services primarily due to 7 regular full-time frozen positions, a reduction in temporary part-time positions and reduced emergency operations and extended day/callback overtime. These reductions will impact operations, decrease proactive policing, and affect minimum staffing coverage.
- Decrease in professional services for Community Outreach and Collaboration Services
- Decrease in amounts projected for leased vehicles and laptop upgrades
- Increase in building maintenance and network & systems administration charges

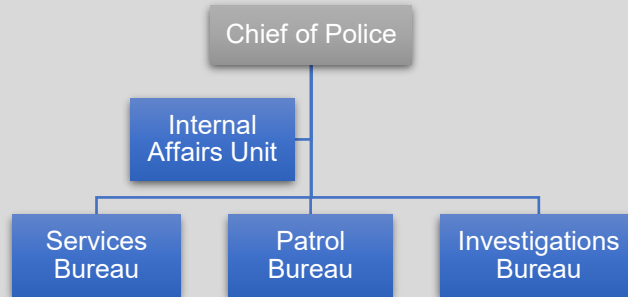
**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Decrease in allocations out due to decrease in budget subtotal

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

POLICE

ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	218.0	217.0	217.0	210.0
Regular Part-Time (FTE)	0.0	0.0	0.0	0.0
Temporary Part-Time (FTE)	12.1	12.1	12.1	4.1
Department Total	<u>230.1</u>	<u>229.1</u>	<u>229.1</u>	<u>214.1</u>
BUDGET:				
Employee Services	34,648,001	35,961,855	39,320,700	38,908,190
Maintenance & Operations	3,486,808	3,611,268	3,641,665	3,410,920
Capital Outlay	31,287	0	0	0
Internal Service Charges	4,472,689	4,537,900	4,419,925	4,482,460
Allocations (Net)	<u>(1,139,192)</u>	<u>(1,112,898)</u>	<u>(1,177,640)</u>	<u>(1,168,470)</u>
Total Budget	<u>41,499,592</u>	<u>42,998,125</u>	<u>46,204,650</u>	<u>45,633,100</u>

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-500 POLICE					
5001	REGULAR FULL-TIME	19,590,348	19,880,897	21,944,435	21,248,330
5002	CONTRACT/GRANT FUNDED	15,385	37,898	0	0
5003	REGULAR PART-TIME	203	0	0	0
5004	TEMPORARY PART-TIME	412,464	230,702	242,295	82,580
5020	OVERTIME	2,691,848	2,909,501	2,136,285	1,777,280
5025	OTHER EMPLOYEE OVERHEAD	646,546	647,692	678,700	650,450
5026	PERS-NORMAL COST	3,424,425	3,460,859	3,616,650	3,901,150
5029	PERS-UNFUNDED LIABILITY	4,212,453	5,130,413	6,098,715	6,823,370
5027	MEDICAL	2,264,281	2,250,094	2,582,380	2,378,980
5028	WORKERS' COMPENSATION	1,239,738	1,257,456	1,856,360	1,884,040
5030	FLEXIBLE BENEFITS	150,310	156,343	164,880	162,010
TOTAL, EMPLOYEE SERVICES		34,648,001	35,961,855	39,320,700	38,908,190
5101	OFFICE/OPERATING SUPPLIES	465,633	411,512	330,700	330,700
5105	SAFETY EQUIPMENT	184,909	217,331	321,330	321,330
5126	MAINTENANCE OF EQUIPMENT	14,425	10,285	101,150	101,160
5131	PROFESSIONAL SERVICES/CONTRACTS	2,094,718	2,264,663	2,150,695	2,090,730
5160	TRAINING AND MEETINGS	147,450	136,366	100,000	100,000
5161	MILEAGE REIMBURSEMENT	332	246	1,500	1,500
5162	DUES AND SUBSCRIPTIONS	13,251	22,520	12,175	12,180
5167	ADVERTISING & PRINTING	3,984	5,121	15,000	15,000
5169	OTHER INSURANCE	47,940	63,104	77,760	77,760
5170	UTILITIES	2,664	2,698	3,000	3,000
5173	OTHER TELEPHONE	162,853	164,423	126,155	126,160
5180	RENT	39,460	22,485	39,140	9,140
5184	TUITION	66,085	82,968	75,000	75,000
5190	OTHER EXPENSE	51,170	42,890	48,125	48,130
5193	SOFTWARE	69,244	111,086	54,125	54,130

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-500	POLICE				
5194	MINOR OFFICE EQUIPMENT	120,634	51,773	185,000	45,000
5501	INTEREST	2,055	1,797	810	0
	TOTAL, M & O	3,486,808	3,611,268	3,641,665	3,410,920
5209	OTHER CAPITAL OUTLAY	31,287	0	0	0
	TOTAL, CAPITAL OUTLAY	31,287	0	0	0
5125	BUILDING MAINTENANCE	1,086,484	1,172,280	1,225,635	1,279,770
5164	FLEET SERVICES	1,322,440	1,322,440	1,322,440	1,282,770
5165	DUPLICATING	74,600	68,010	65,415	64,560
5172	TELECOMMUNICATIONS	137,625	135,605	128,615	127,420
5174	RADIO COMMUNICATIONS	555,585	570,290	588,845	583,070
5175	MAIL & MOBILE SERVICES	20,495	24,750	21,745	20,680
5178	NETWORK & SYSTEMS ADMINISTRATION	489,360	513,435	524,845	580,890
5183	INSURANCE	786,100	731,090	542,385	543,300
	TOTAL, INTERNAL SERVICE CHARGES	4,472,689	4,537,900	4,419,925	4,482,460
	SUBTOTAL, POLICE	42,638,784	44,111,023	47,382,290	46,801,570
5902	ALLOCATED OUT	(1,139,192)	(1,112,898)	(1,177,640)	(1,168,470)
	TOTAL, POLICE	41,499,592	42,998,125	46,204,650	45,633,100

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

FIRE



DESCRIPTION

The Fire Department is responsible for meeting the day-to-day fire, rescue and medical emergency response needs of the residents and visitors to the City of Escondido and Rincon Del Diablo Fire Protection District. The Fire Department also provides for risk reduction through development and building plans review and approval, regular inspections of mandated and permitted businesses, and safety education programs with community partners. The Fire Department engages volunteerism with a robust Community Emergency

Response Team (CERT) and an active Support Volunteer program. In addition, the Fire Department invests in the future of Escondido's youth through a Fire Explorer program.

The Operations budget provides for facilities maintenance and supplies, professional development and fire equipment (hose, radios, ladders, breathing apparatus, protective gear, etc.) repair and replacement.

The Emergency Medical Services (EMS) budget provides for operational needs to provide the community with emergency medical care, treatment and transportation to the appropriate hospital. In addition, the EMS budget provides for medical training, continuing education and, certification so that our personnel can provide the highest level of patient care.

The Fire Prevention budget provides for hazard abatement enforcement, approval of building, planning, engineering, and fire suppression systems plans, public education, fire investigations, new business license inspections, fire and safety inspections, weed abatement, burn permits and construction inspections.

DEPARTMENT PRIORITIES

- Ensure personnel, apparatus and equipment are prepared for effective and efficient response to emergencies
- Maintain, repair and replace aging facilities, apparatus, equipment and safety gear to ensure the Department's effectiveness. Address past deferred maintenance to maintain current effectiveness and mitigate future cost growth.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Ensure the physical and behavioral health and safety of all Fire Department personnel through illness and injury mitigation and prevention, wellness and peer support programs
- Recruit and retain high quality and diverse personnel who have a passion for service and professional growth
- Utilize technologies to improve department efficiencies and accountability:
 - Evaluate the available data through the Computer Aided Dispatch (CAD), Patient Care Records (PCR), Records Management System (RMS), and Geographic Information Systems (GIS) to develop a thorough understanding of the needs of the community and the effectiveness of the Fire Department.
 - Fully implement the Regional Communication Interoperability Project (RCIP) or CAD-to-CAD so Escondido is able to fully integrate into and maximize auto and mutual aid.
- Complete the multi-year fire station landscape modification project to reduce water use and cost, reduce maintenance needs and improve the aesthetic appearance of the fire stations.
- Provide responsive building plans review and fire code application through excellent customer service.
- Provide risk reduction through regular inspections of mandated and permitted businesses and safety education programs with community partners

MAJOR BUDGET IMPACTS

- Increase in salaries and various benefits. Decrease in Paramedic Program – Regular Overtime.
- Decrease in M & O primarily Building & Grounds Maintenance Supplies, EMS Supplies, Fire Engine Equipment, Station Equipment Repair, Seminars, Conferences, Workshops, Fire Prevention Code Books/Publications/Associations, and Rescue/Promotion Tuition Reimbursement
- Decrease in fleet services and telecommunications charges
- Increase in allocations out due to increase in employee services

EMERGENCY MANAGEMENT



DESCRIPTION

Emergency Management is responsible for the development and maintenance of emergency plans and the training of City staff, residents, and businesses to prepare for disasters that are beyond the ability of the City to handle with its own resources.

Emergency Management maintains the operational readiness of the Emergency Operations Center (EOC) and training of Staff for their roles within the EOC. The following

Emergency Plans are also reviewed and updated by Emergency Management: Emergency Operations, Continuity of Operations, Evacuation and Repopulation, Mass Care and Shelter, and Multi-Jurisdictional Hazard Mitigation.

DEPARTMENT PRIORITIES

- Development and maintenance of the City's emergency plans, including the Emergency Operations Plan, Continuity of Operations Plan, Evacuation and Repopulation Plan
- Prepare for operational readiness of the Emergency Operations Center (EOC) and training of City staff for their roles within the EOC
- Support and training of the Community Emergency Response Team (CERT)
- Improve business and resident risk reduction and emergency preparedness through public outreach using Public Service Announcements (PSAs), social media, presentations, event booths and publications

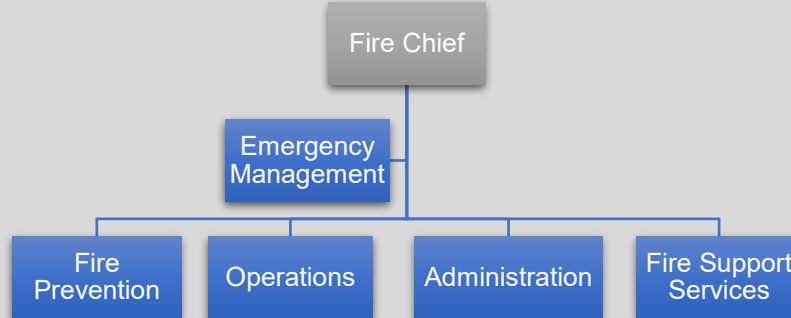
MAJOR BUDGET IMPACTS

- Increase in salaries and PERS costs
- Decrease in M & O to meet required 3% budget reductions primarily PSA Public Outreach, Community Emergency Response Team (CERT), EOC Supplies, and Seminars, Conferences, Workshops
- Increase in network & systems administration charges

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

FIRE/EMERGENCY MANAGEMENT

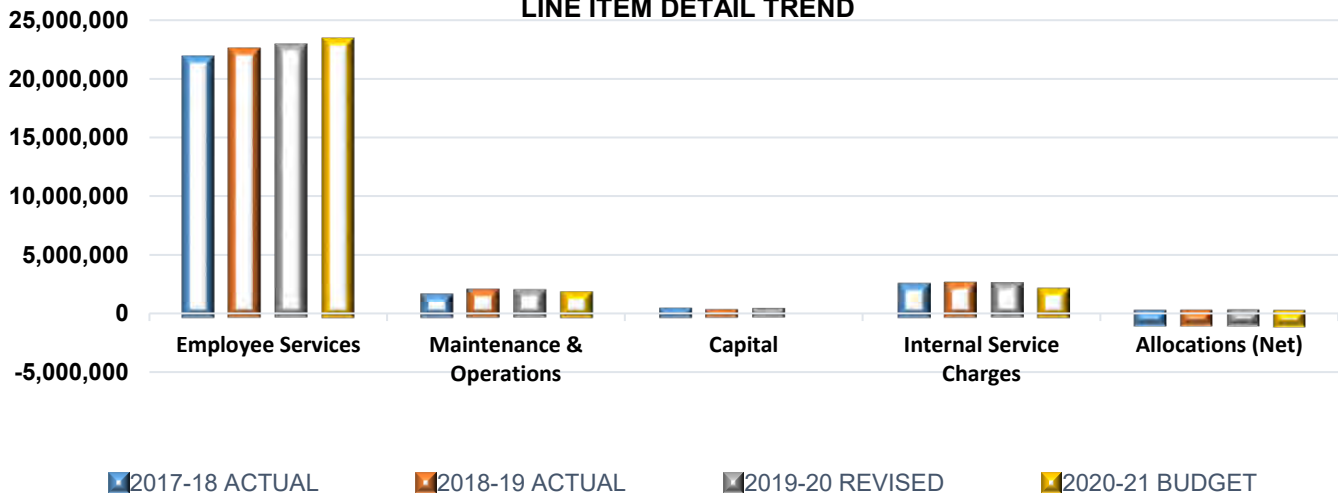
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	121.0	121.0	121.0	121.0
Regular Part-Time (FTE)	0.8	0.8	0.8	0.8
Temporary Part-Time (FTE)	0.5	0.8	0.8	0.8
Department Total	122.3	122.6	122.6	122.6
BUDGET:				
Employee Services	21,549,484	22,258,625	22,648,790	23,091,840
Maintenance & Operations	1,390,293	1,765,908	1,713,195	1,588,880
Capital Outlay	196,213	31,970	110,000	0
Internal Service Charges	2,298,870	2,356,455	2,333,195	1,888,360
Allocations (Net)	(721,875)	(745,780)	(759,395)	(804,810)
Total Budget	24,712,985	25,667,178	26,045,785	25,764,270

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-600 FIRE					
5001	REGULAR FULL-TIME	10,681,967	10,665,944	11,334,930	11,804,990
5003	REGULAR PART-TIME	26,569	26,327	27,000	27,540
5004	TEMPORARY PART-TIME	11,175	5,462	15,565	15,570
5020	OVERTIME	4,278,250	4,491,730	3,346,200	2,432,660
5025	OTHER EMPLOYEE OVERHEAD	383,182	383,778	379,320	382,280
5026	PERS-NORMAL COST	1,912,251	1,946,199	1,982,420	2,273,350
5029	PERS-UNFUNDED LIABILITY	2,207,439	2,671,205	3,124,900	3,517,360
5027	MEDICAL	1,277,131	1,281,245	1,525,135	1,530,380
5028	WORKERS' COMPENSATION	590,729	597,130	721,195	912,110
5030	FLEXIBLE BENEFITS	61,504	62,536	63,410	64,900
TOTAL, EMPLOYEE SERVICES		21,430,196	22,131,556	22,520,075	22,961,140
5101	OFFICE/OPERATING SUPPLIES	544,437	496,463	510,590	452,000
5105	SAFETY EQUIPMENT	203,594	325,194	159,500	142,000
5111	GAS	1,359	914	0	0
5113	OTHER MOTIVE FUELS	58	0	0	0
5118	MISCELLANEOUS MOTIVE	7,390	5,899	300	300
5126	MAINTENANCE OF EQUIPMENT	71,844	76,962	73,550	66,250
5131	PROFESSIONAL SERVICES/CONTRACTS	205,755	494,034	556,380	552,900
5148	PERMITS	4,265	4,343	3,000	3,500
5160	TRAINING AND MEETINGS	25,825	25,764	32,000	16,000
5161	MILEAGE REIMBURSEMENT	321	0	0	0
5162	DUES AND SUBSCRIPTIONS	699	7,706	9,750	6,250
5167	ADVERTISING AND PRINTING	1,009	616	2,700	1,350
5170	UTILITIES	188,095	196,426	210,000	215,000
5171	WATER	8,070	8,401	9,500	8,500
5173	OTHER TELEPHONE	28,994	28,796	34,200	33,200
5184	TUITION	40,111	34,468	45,050	29,000

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
001-600	FIRE				
5190	OTHER EXPENSE	3,250	2,119	14,700	14,700
5193	SOFTWARE	35,007	28,765	18,000	24,200
	TOTAL, M & O	1,370,082	1,736,870	1,679,220	1,565,150
5209	OTHER CAPITAL OUTLAY	196,213	31,970	110,000	0
	TOTAL, CAPITAL OUTLAY	196,213	31,970	110,000	0
5125	BUILDING MAINTENANCE	221,395	251,195	317,185	342,330
5164	FLEET SERVICES	1,290,325	1,290,325	1,290,325	826,790
5165	DUPLICATING	35,120	21,665	12,020	20,640
5172	TELECOMMUNICATIONS	94,395	107,505	95,935	50,330
5174	RADIO COMMUNICATIONS	202,940	204,810	204,705	206,970
5175	MAIL & MOBILE SERVICES	10,325	11,350	12,325	19,960
5178	NETWORK & SYSTEMS ADMINISTRATION	106,095	126,575	124,810	137,870
5183	INSURANCE	300,745	305,340	243,625	243,430
	TOTAL, INTERNAL SERVICE CHARGES	2,261,340	2,318,765	2,300,930	1,848,320
	SUBTOTAL, FIRE	25,257,831	26,219,161	26,610,225	26,374,610
5902	ALLOCATED OUT	(721,875)	(745,780)	(759,395)	(804,810)
	TOTAL, FIRE	24,535,956	25,473,381	25,850,830	25,569,800

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-601	FIRE/EMERGENCY MANAGEMENT				
5001	REGULAR FULL-TIME	84,833	86,086	86,715	85,920
5004	TEMPORARY PART-TIME	0	2,584	0	0
5025	OTHER EMPLOYEE OVERHEAD	3,122	3,201	3,010	3,030
5026	PERS-NORMAL COST	8,441	8,888	9,500	9,880
5029	PERS-UNFUNDED LIABILITY	17,900	21,350	23,930	25,870
5028	WORKERS' COMPENSATION	475	378	990	1,360
5030	FLEXIBLE BENEFITS	4,518	4,583	4,570	4,640
	TOTAL, EMPLOYEE SERVICES	119,289	127,069	128,715	130,700
5101	OFFICE/OPERATING SUPPLIES	6,762	22,576	9,500	6,500
5160	TRAINING AND MEETINGS	768	262	2,000	1,000
5161	MILEAGE REIMBURSEMENT	182	0	500	50
5162	DUES & SUBSCRIPTIONS	225	225	275	280
5167	ADVERTISING AND PRINTING	8,938	3,563	17,500	11,700
5173	OTHER TELEPHONE	885	669	1,000	1,000
5184	TUITION	0	0	500	500
5190	OTHER EXPENSE	2,150	1,443	2,400	2,400
5193	SOFTWARE	300	300	300	300
	TOTAL, M & O	20,210	29,038	33,975	23,730
5178	NETWORK & SYSTEMS ADMINISTRATION	37,530	37,690	32,265	40,040
	TOTAL, INTERNAL SERVICE CHARGES	37,530	37,690	32,265	40,040
	TOTAL, FIRE/EMERGENCY MANAGEMENT	177,029	193,797	194,955	194,470



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

NON-DEPARTMENTAL



DESCRIPTION

The Non-Departmental account includes contingencies for contractual salary and benefit obligations and expenditures not directly chargeable to other City Hall accounts, such as for pool cars, training room workstations and Escondido University duplicating charges.

DEPARTMENT PRIORITIES

To account for contingencies for contractual salary and benefit obligations and other expenditures that

are not directly chargeable to other General Fund departments.

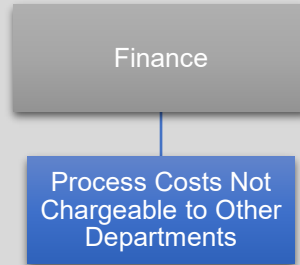
MAJOR BUDGET IMPACTS

- Eliminated the amount projected for salary increases for Unclassified and Management employees that is consistent with the City's practice in keeping unrepresented employees in a similar standing as ECEA employees.
- Increase in other expenses for Election costs related to a sales tax measure, measure K, Treasurer, and three Council Members
- Increase in network and systems administration charges

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

NON-DEPARTMENTAL

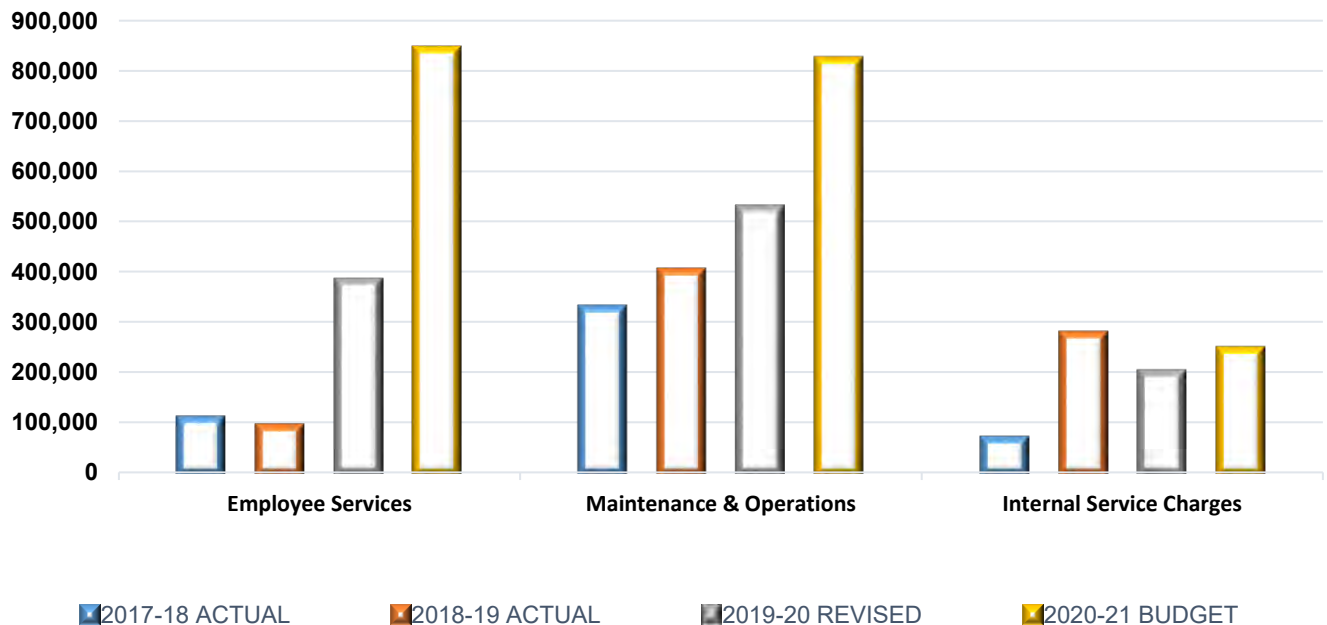
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
BUDGET:				
Employee Services	104,767	89,953	379,065	841,010
Maintenance & Operations	324,424	399,195	524,560	819,760
Internal Service Charges	64,770	273,730	196,455	242,810
Total Budget	493,961	762,878	1,100,080	1,903,580

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
001-701	NON-DEPARTMENTAL				
5001	REGULAR FULL-TIME	0	0	289,065	730,000
5026	REPLACEMENT BENEFIT CONTRIBUTION	85,762	89,953	90,000	90,000
5029	PERS-UNFUNDED LIABILITY	19,005	0	0	21,010
	TOTAL, EMPLOYEE SERVICES	104,767	89,953	379,065	841,010
5131	PROFESSIONAL SERVICES	2,167	29,428	85,300	300
5160	TRAINING & MEETINGS	0	260	0	0
5190	OTHER EXPENSES	322,257	369,507	351,580	739,460
5193	SOFTWARE	0	0	87,680	80,000
	TOTAL, M & O	324,424	399,195	524,560	819,760
5164	FLEET SERVICES	25,490	25,490	25,490	24,730
5165	DUPLICATING	3,800	4,655	2,650	2,650
5178	NETWORK & SYSTEMS ADMINISTRATION	22,240	22,375	20,650	67,760
5183	INSURANCE	13,240	221,210	147,665	147,670
	TOTAL, INTERNAL SERVICE CHARGES	64,770	273,730	196,455	242,810
	TOTAL, NON-DEPARTMENTAL	493,961	762,878	1,100,080	1,903,580



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

COMMUNITY RELATIONS



DESCRIPTION

Community Relations was established to provide funding for community service organizations, cultural and historical activities and other community events.

DEPARTMENT PRIORITIES

To bring people of the community together to celebrate cultural and historical activities and other community events

MAJOR BUDGET IMPACTS

Decrease in amount budgeted for staff support in order to meet the required 3% budget reduction

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

CENTER FOR THE ARTS



DESCRIPTION

With a mission of bringing people together to discover, create and celebrate both the visual and performing arts, the California Center for the Arts, Escondido is the cultural center of North San Diego County.

The Center's unique campus includes a 1,500-seat concert hall, a 400-seat theater, a contemporary art museum, art and dance studios, and a full-service conference center with meeting and banquet facilities ready to host corporate gatherings, weddings and other special life events.

The Center also runs an extensive education program and produces free community events, such as the Jazz Jam Sessions, Musica En La Plaza, 4th of July celebration, Day of the Dead Festival, Holiday Tree Lighting and WOW First Wednesdays performances.

The Center's activities are guided by a Board of Trustees and an administration and staff who are dedicated to furthering arts entertainment and arts education in the community, by sustaining and expanding programs that provide cultural enrichment for residents of North County and beyond.

DEPARTMENT PRIORITIES

To account for transactions related to the operations of the California Center for the Arts Escondido, which is managed by the Center for the Arts Foundation

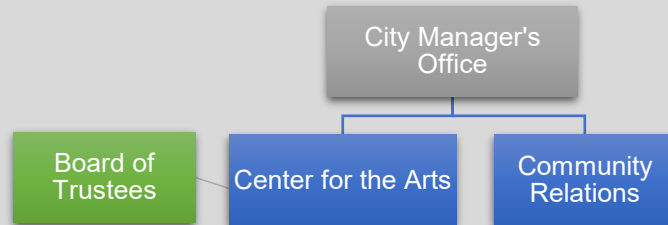
MAJOR BUDGET IMPACTS

- Projected decrease in the cost of utilities
- Increase in building maintenance, telecommunications and network & systems administration charges

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

COMMUNITY RELATIONS AND CENTER FOR THE ARTS

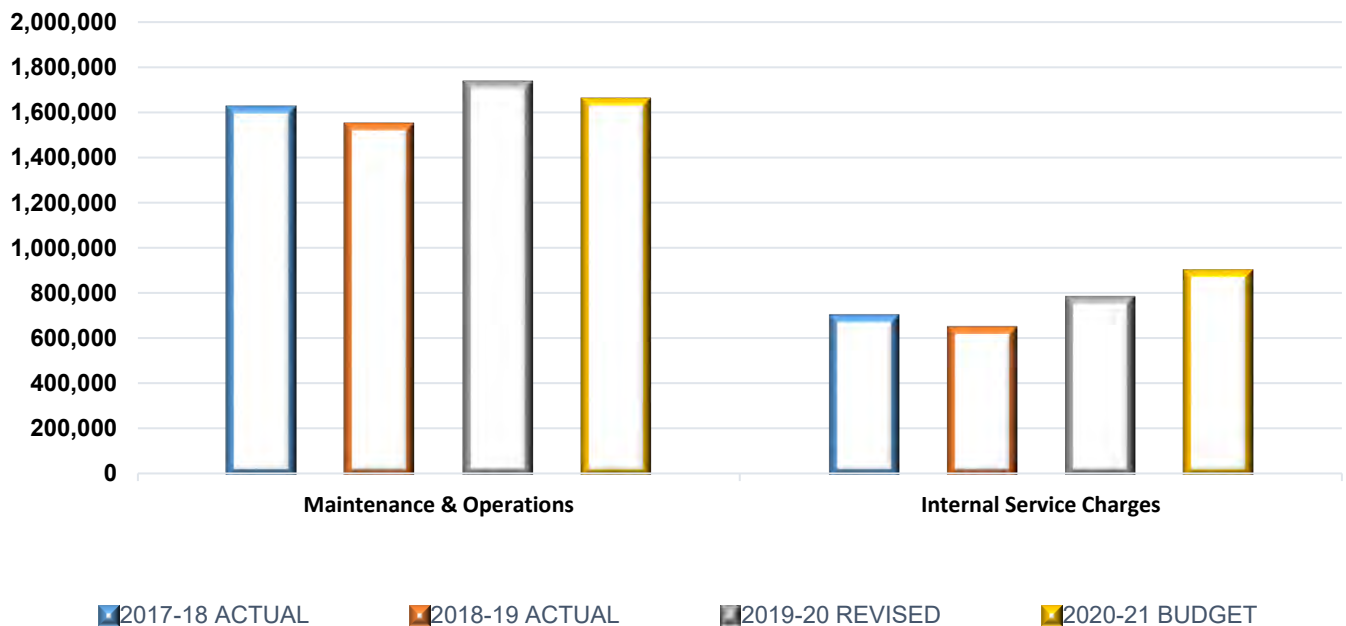
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
BUDGET:				
Maintenance & Operations	1,610,006	1,532,854	1,722,090	1,646,680
Internal Service Charges	686,310	632,465	769,450	888,370
Total Budget	2,296,316	2,165,319	2,491,540	2,535,050

LINE ITEM DETAIL TREND



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail**

	<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
5131-001-705 COMMUNITY RELATIONS				
COMMUNITY EVENT DIRECT SUPPORT				
Community Fireworks	0	18,000	34,300	33,500
Downtown Business Association-Cruising Grand	0	0	15,600	14,850
Jaycee's Christmas Parade	<u>14,000</u>	<u>14,000</u>	<u>45,100</u>	<u>43,700</u>
TOTAL, COMMUNITY RELATIONS	14,000	32,000	95,000	92,050

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
001-140	CENTER FOR THE ARTS				
5131	PROFESSIONAL SERVICES/CONTRACTS	740,235	762,440	788,365	788,370
5170	UTILITIES	851,898	734,189	834,500	764,500
5525	LOAN PRINCIPAL EXPENSE	3,873	4,225	4,225	1,760
	TOTAL, M & O	1,596,006	1,500,854	1,627,090	1,554,630
5125	BUILDING MAINTENANCE	581,370	521,370	654,025	750,780
5172	TELECOMMUNICATIONS	43,265	48,800	41,860	59,680
5178	NETWORK & SYSTEMS ADMINISTRATION	61,675	62,295	73,565	77,910
	TOTAL, INTERNAL SERVICE CHARGES	686,310	632,465	769,450	888,370
	TOTAL, CENTER FOR THE ARTS	2,282,316	2,133,319	2,396,540	2,443,000

Special Revenue Funds

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Special Revenue Fund Sources and Uses**

VEHICLE PARKING DISTRICT

This fund was established to account for transactions related to the maintenance and operation of City owned public parking lots. Funding is provided by a transfer from the General Fund.

Sources of Funds:

Transfer from General Fund	\$97,090
TOTAL, Sources	<u>\$97,090</u>

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$12,720
Allocations	84,370
TOTAL, Uses	<u>\$97,090</u>

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

VEHICLE PARKING DISTRICT



DESCRIPTION

The City of Escondido has seven public parking lots maintained by the Public Works/Parks Division and designated as within the Vehicle Parking District. City staff and service contracts handle the pavements, sidewalks, drainage structures, lighting, signs, striping, sweeping, trash collection, landscaping and irrigation of these lots. The lots are accessible from the alleys on either side of Grand Avenue as well as directly from Valley Parkway and 2nd Street. Other public parking spaces adjacent to City buildings such as City Hall, California Center for the Arts Escondido,

Escondido Library or Jim Stone Pool are not within or maintained by the established Vehicle Parking District.

The seven public parking lots within the Vehicle Parking District contain just under 500 parking spaces serving the downtown business district.

DEPARTMENT PRIORITIES

Maintain seven downtown public parking lots establishing the Vehicle Parking District for safety and appearance.

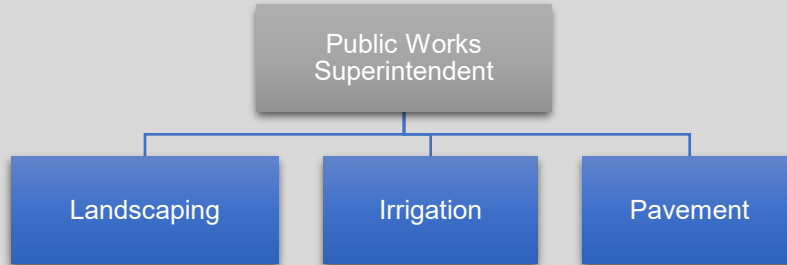
MAJOR BUDGET IMPACTS

Decrease in allocations in from the Streets department

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

VEHICLE PARKING DISTRICT

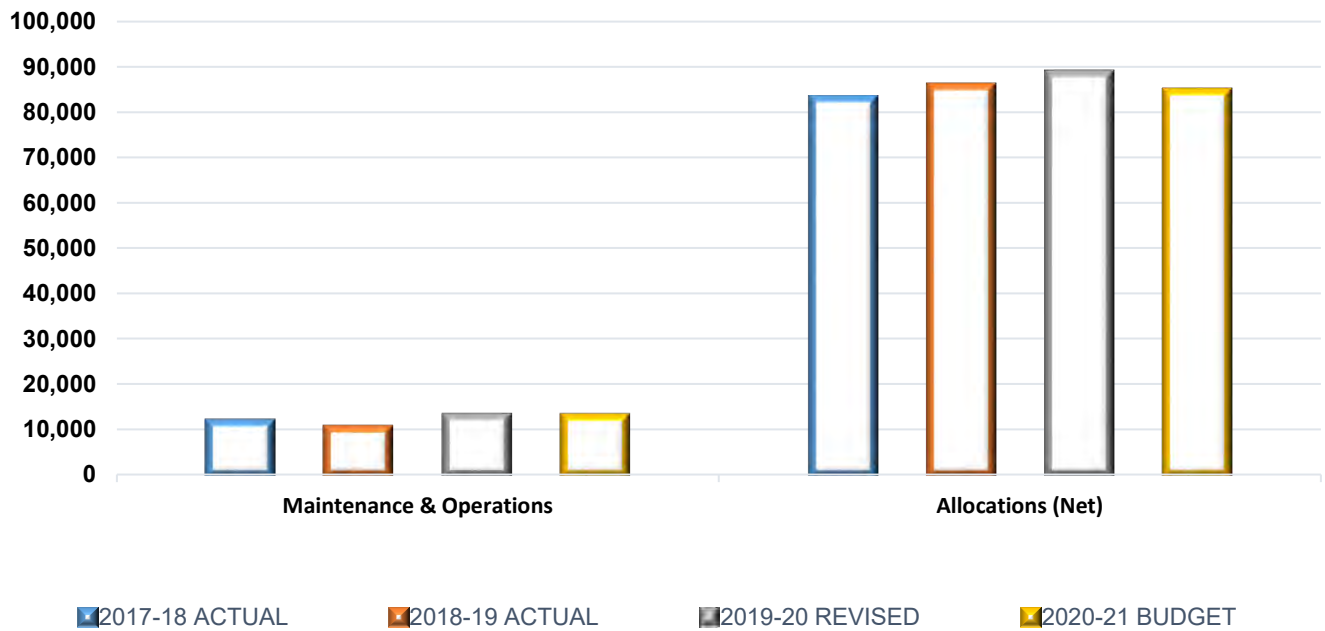
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
BUDGET:				
Maintenance & Operations	11,406	9,983	12,715	12,720
Allocations (Net)	82,715	85,510	88,405	84,370
Total Budget	94,121	95,493	101,120	97,090

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
107-409	VEHICLE PARKING DISTRICT				
5101	OFFICE & OPERATING SUPPLIES	0	0	200	200
5170	UTILITIES	4,971	5,284	6,215	6,220
5171	WATER	6,434	4,699	6,300	6,300
	TOTAL, M & O	11,406	9,983	12,715	12,720
	SUBTOTAL, VEHICLE PARKING DISTRICT	11,406	9,983	12,715	12,720
5901	ALLOCATED IN	82,715	85,510	88,405	84,370
	TOTAL, VEHICLE PARKING DISTRICT	94,121	95,493	101,120	97,090

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Special Revenue Fund Sources and Uses**

ASES

This fund was created to account for transactions related to the ASES grant provided by the State.

Sources of Funds:

TOTAL, Sources	\$0
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Uses of Funds:

TOTAL, Uses	\$0
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**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

AFTER SCHOOL EDUCATION & SAFETY (ASES)



DESCRIPTION

The ASES Program is a grant funded program designed to close the achievement gap for students by improving academic performance through active learning, skill mastery, and enrichment activities in a safe and supportive environment. In partnership with the Escondido Union School District, the Community Services Department offers this program at five elementary schools (Conway, Farr Avenue, Juniper, Oak Hill, and Rock Springs).

The overarching goals of the program are to increase:

- Student academic achievement through dedicated practice of reading skills, language arts, and math fluencies as determined by Common Core State Standards with a focus on high quality Science, Technology, Engineering, and Math (STEM) programming
- Physical fitness and activity by implementing 45-minutes of daily moderate to vigorous exercise through organized play daily and development of wellness programming
- Student, school, and community safety through implementation of cyber-safety awareness, a collaborative partnership with the police department, and personal student safety program activities

MAJOR BUDGET IMPACTS

Community Services has been slowly moving away from participating in the grant-funded ASES program and instead pursuing opportunities with Escondido Union School District to provide fee-based, revenue-generating After School Programming (ASP) at three new school sites plus a new morning program at an existing site. To do so, the staff and M & O needed to operate these new ASP sites has been moved from the ASES budget into the Recreation 102 budget.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

ASES

ORGANIZATIONAL CHART BY FUNCTION

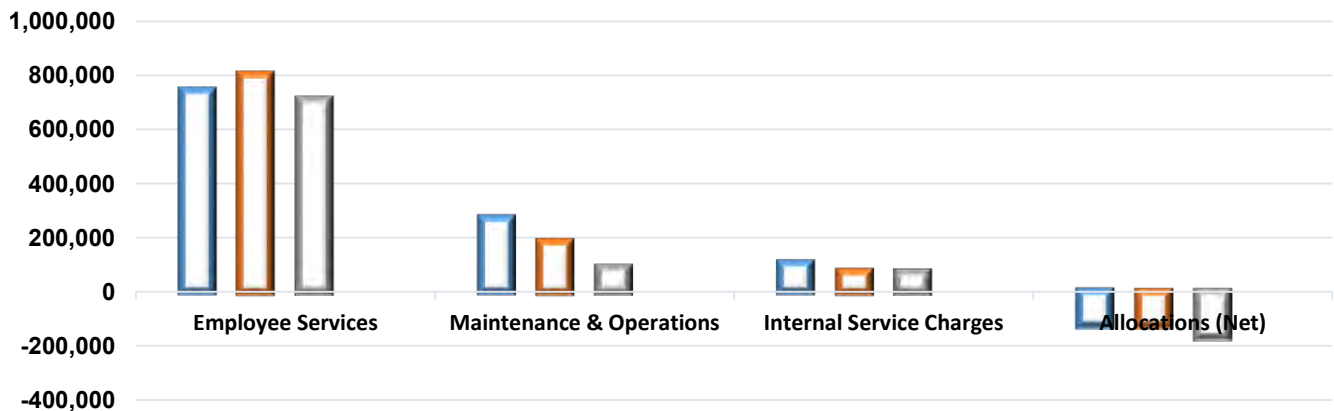
Assistant Director of
Community Services

ASES Administration

BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Contract Grant Funded	3.0	3.0	2.0	0.0
Temporary Part-Time (FTE)	28.8	32.6	23.5	0.0
Department Total	31.8	35.6	25.5	0.0
BUDGET:				
Employee Services	741,270	798,852	708,005	0
Maintenance & Operations	270,027	185,451	90,400	0
Internal Service Charges	105,100	74,565	72,170	0
Allocations (Net)	(124,627)	(123,063)	(167,360)	0
Total Budget	991,770	935,805	703,215	0

LINE ITEM DETAIL TREND



2017-18 ACTUAL

2018-19 ACTUAL

2019-20 REVISED

2020-21 BUDGET

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
112-111 ASES					
5002	CONTRACT/GRANT FUNDED	144,740	134,417	102,520	0
5003	REGULAR PART-TIME	5,560	0	0	0
5004	TEMPORARY PART-TIME	475,671	534,642	468,980	0
5020	OVERTIME	0	689	0	0
5025	OTHER EMPLOYEE OVERHEAD	14,253	13,675	11,510	0
5026	PERS-NORMAL COST	30,873	31,110	30,135	0
5029	PERS-UNFUNDED LIABILITY	26,695	41,440	48,510	0
5027	MEDICAL	23,279	26,836	17,245	0
5028	WORKERS' COMPENSATION	16,131	12,960	27,060	0
5030	FLEXIBLE BENEFITS	4,068	3,082	2,045	0
TOTAL, EMPLOYEE SERVICES		741,270	798,852	708,005	0
5101	OFFICE/OPERATING SUPPLIES	155,519	76,643	14,500	0
5126	MAINTENANCE OF EQUIPMENT	0	0	0	0
5131	PROFESSIONAL SERVICES/CONTRACTS	91,782	98,800	67,620	0
5160	TRAINING AND MEETINGS	10,673	184	2,000	0
5162	DUES AND SUBSCRIPTIONS	1,002	480	0	0
5166	OTHER DUPLICATING	0	71	0	0
5167	ADVERTISING AND PRINTING	3,121	210	280	0
5173	OTHER TELEPHONE	7,930	9,063	6,000	0
TOTAL, M & O		270,027	185,451	90,400	0
5125	BUILDING MAINTNEANCE	58,790	0	0	0
5164	FLEET	4,890	9,780	9,870	0
5165	DUPLICATING	8,045	27,305	23,365	0
5172	TELECOMMUNICATIONS	1,620	1,680	1,280	0
5178	NETWORK & SYSTEMS ADMINISTRATION	9,735	9,790	9,030	0

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
112-111	ASES				
5183	INSURANCE	22,020	26,010	28,625	0
	TOTAL, INTERNAL SERVICE CHARGES	105,100	74,565	72,170	0
	SUBTOTAL, COMMUNITY SERVICES/ASES	1,116,397	1,058,868	870,575	0
5901	ALLOCATED IN	0	19,060	21,695	0
5902	ALLOCATED OUT	(124,627)	(142,123)	(189,055)	0
	TOTAL, ASES	991,770	935,805	703,215	0



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Special Revenue Fund Sources and Uses**

REIDY CREEK GOLF COURSE

This fund was established to account for transactions related to the operations of the Reidy Creek Golf Course. The golf course is operated under contract with a golf course management company. The management agreement with JC Resorts expires June 30, 2022.

Sources of Funds:

Green Fees	\$457,400
Cart Rental	119,420
Golf Merchandise Sales	27,900
Food and Beverage Rent	10,750
Other Revenue	5,310
Transfer from General Fund	76,410
TOTAL, Sources	<u>\$697,190</u>

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$697,190
TOTAL, Uses	<u>\$697,190</u>

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

REIDY CREEK GOLF COURSE



DESCRIPTION

Reidy Creek is regarded as one of the country's finest and challenging par 3 courses. One of the great benefits of Reidy Creek is you can play 18 holes in less than three hours. The value combined with the challenge and condition of the course makes Reidy Creek a hidden gem amongst the county's golf courses. In the Creekside Tavern you may indulge in a wide variety of your favorite beers and wines including some of San Diego's finest award winning local brews. You will also enjoy a variety of snacks paired with the friendliest and always professional staff.

This golf course is managed by JC Resorts who has been a leader in the management and operation of premium resort and golf properties since 1971.

DEPARTMENT PRIORITIES

- Continue to increase exposure to new golfers, foot golfers, and disc golfers
- Improve repeat returns through advertising, JC player specials and daily offers
- Bring in more leagues and tournaments
- Continue to bring in creative events to the course to increase revenue

MAJOR BUDGET IMPACTS

- Increase in revenue due to increase use of the course by disc golfers and slight rate increase at the course
- Increase in golf maintenance due to increase in staffing costs to improve areas of the course that have been maintained at bare minimum.
- \$19,480 reduction in general fund transfer to cover operations

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

REIDY CREEK GOLF COURSE

ORGANIZATIONAL CHART BY FUNCTION

City of Escondido

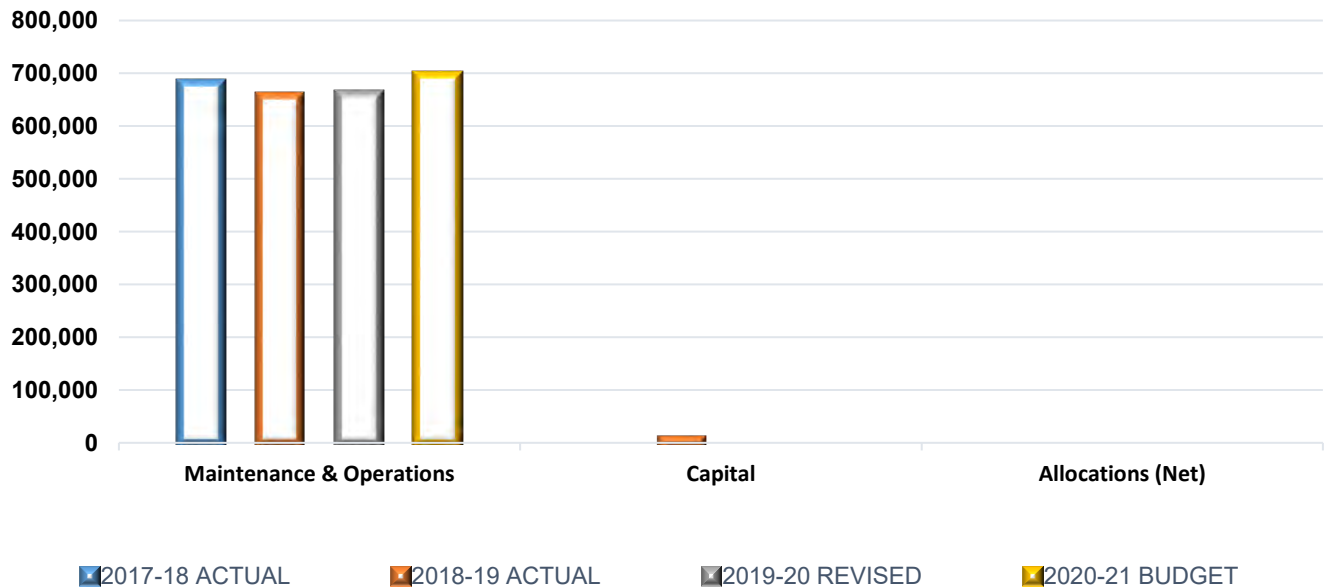
JC Resorts

Golf Course
Operations

BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
BUDGET:				
Maintenance & Operations	681,695	656,890	660,775	697,190
Capital Outlay	0	7,329	0	0
Total Budget	681,695	664,219	660,775	697,190

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
553-130	REIDY CREEK GOLF COURSE				
5118	MISCELLANEOUS MOTIVE	5,834	5,755	5,615	10,290
5131	PROFESSIONAL SERVICES	80,693	82,447	85,360	88,210
5155	GOLF SHOP OPERATIONS	188,128	194,631	191,450	193,360
5156	GOLF COURSE MAINTENANCE	314,617	281,476	282,850	313,950
5157	GOLF COURSE GENERAL AND ADMIN	64,298	64,515	69,060	66,350
5158	GOLF COURSE MERCHANDISE	23,273	23,133	21,370	18,130
5169	OTHER INSURANCE	4,852	4,933	5,070	6,900
	TOTAL, M & O	681,695	656,890	660,775	697,190
5209	OTHER CAPITAL OUTLAY	0	7,329	0	0
	TOTAL, CAPITAL OUTLAY	0	7,329	0	0
	TOTAL, REIDY CREEK GOLF COURSE	681,695	664,219	660,775	697,190

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Special Revenue Fund Sources and Uses

COMMUNITY DEVELOPMENT BLOCK GRANT ADMIN

This fund was established to account for transactions related to the Community Development Block Grant provided by the Federal Government. The resources are expended for community development and housing assistance.

Sources of Funds:

Grant	\$1,818,940
TOTAL, Sources	<u><u>\$1,818,940</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$308,980
Maintenance and Operations	32,790
Internal Service Charges	28,240
Allocations	(41,310)
TOTAL, Operating Budget	<u><u>328,700</u></u>
CDBG Capital Projects	1,182,400
CDBG Fair Housing Contract	35,000
CDBG Public Service	272,840
TOTAL, Uses	<u><u>\$1,818,940</u></u>

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ADMIN



DESCRIPTION

Community Development Block Grant Administration administers a variety of programs and is committed to improving low- and moderate-income neighborhoods by facilitating public services and capital improvements and supporting neighborhood groups.

The CDBG program is a federal block grant program established in 1974 to ensure decent affordable housing, to provide services to the most vulnerable in our communities, and to create jobs through the expansion and retention of businesses. CDBG is an

important tool for helping local governments tackle serious challenges facing their communities. In Escondido, CDBG has been used to fund public services, including City programs for seniors at the Park Avenue Community Center and recreation programs for children, as well as non-profit services including Meals on Wheels and Interfaith Community Services. CDBG funds have also been used to fund revitalization efforts including supplementary Code Enforcement, Project NEAT and graffiti removal efforts. Recent capital improvement projects have included security improvements at the Escondido Community Child Development Center, and improved lighting and closing infrastructure gaps in our neighborhoods.

DEPARTMENT PRIORITIES

- Continue Neighborhood Outreach programs
- Support and expand neighborhood groups and the development of neighborhood leaders
- Continue the successful Project NEAT, Code Enforcement, Graffiti eradication efforts and Neighborhood transformation Project (NTP) efforts
- Continue neighborhood street improvement projects
- Implement One-Year Action Plan consistent with the Five-Year Consolidated Plan

MAJOR BUDGET IMPACTS

- Increase in employee services due to increase in salaries and PERS costs
- Decrease in M & O primarily consultant services and neighborhood leadership training

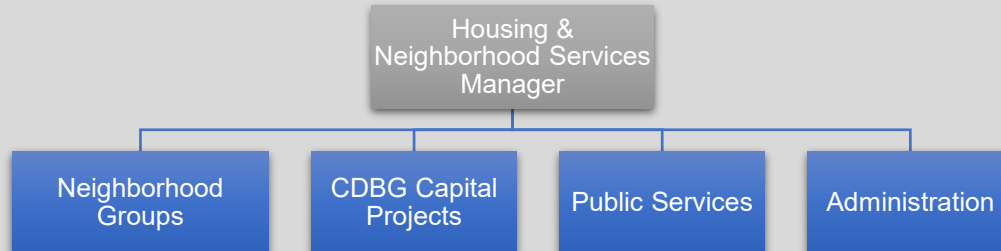
**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Increase in allocations in from the City Manager's department and decrease in allocations out to capital projects
- Grant revenue projected to decrease slightly by approximately \$6,000

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

COMMUNITY DEVELOPMENT BLOCK GRANT ADMIN

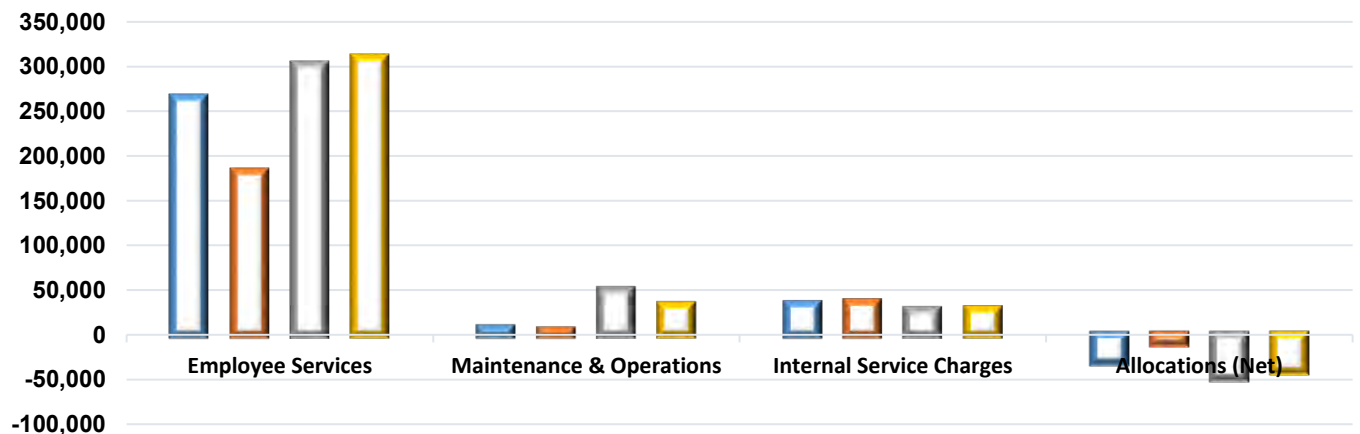
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Grant Funded	3.0	3.0	3.0	3.0
BUDGET:				
Employee Services	264,959	181,778	301,745	308,980
Maintenance & Operations	7,002	4,736	50,145	32,790
Internal Service Charges	34,265	36,175	27,615	28,240
Allocations (Net)	(30,757)	(9,657)	(48,655)	(41,310)
Total Budget	275,468	213,032	330,850	328,700

LINE ITEM DETAIL TREND



2017-18 ACTUAL

2018-19 ACTUAL

2019-20 REVISED

2020-21 BUDGET

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
116-109	CDBG ADMIN				
5002	CONTRACT/GRANT FUNDED	165,266	99,425	176,510	177,920
5025	OTHER EMPLOYEE OVERHEAD	6,603	4,057	6,540	6,590
5026	PERS-NORMAL COST	16,320	10,462	19,620	20,170
5029	PERS-UNFUNDED LIABILITY	34,925	39,840	47,735	51,620
5027	MEDICAL	31,155	21,337	38,990	39,470
5028	WORKERS' COMPENSATION	925	430	2,030	2,760
5030	FLEXIBLE BENEFITS	9,764	6,228	10,320	10,450
	TOTAL, EMPLOYEE SERVICES	264,959	181,778	301,745	308,980
5101	OFFICE/OPERATING SUPPLIES	898	799	3,300	3,030
5126	MAINTENANCE OF EQUIPMENT	0	0	3,000	3,000
5131	PROFESSIONAL SERVICES/CONTRACTS	500	274	25,860	10,360
5137	PAYMENTS TO SUBRECIPIENTS	376	0	0	0
5160	TRAINING AND MEETINGS	2,755	1,867	2,500	2,000
5161	MILEAGE REIMBURSEMENT	0	0	750	750
5162	DUES AND SUBSCRIPTIONS	711	852	900	900
5166	OTHER DUPLICATING	391	0	1,000	1,000
5167	ADVERTISING AND PRINTING	659	487	4,350	3,750
5173	OTHER TELEPHONE	505	357	3,000	3,000
5190	OTHER EXPENSE	208	100	5,485	5,000
	TOTAL, M & O	7,002	4,736	50,145	32,790
5125	BUILDING MAINTENANCE	10,155	9,570	9,475	9,400
5164	FLEET SERVICES	1,260	2,070	2,070	3,240
5165	DUPLICATING	2,555	4,700	1,170	930
5172	TELECOMMUNICATIONS	970	1,010	1,065	1,100
5175	MAIL & MOBILE SERVICES	1,320	2,245	1,550	550
5178	NETWORK & SYSTEMS ADMINISTRATION	9,655	9,425	5,165	5,840

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
116-109	CDBG ADMIN				
5183	INSURANCE	8,350	7,155	7,120	7,180
	TOTAL, INTERNAL SERVICE CHARGES	34,265	36,175	27,615	28,240
	SUBTOTAL, CDBG/ADMIN	306,225	222,689	379,505	370,010
5901	ALLOCATED IN	76,389	71,154	75,960	79,990
5902	ALLOCATED OUT	(107,146)	(80,811)	(124,615)	(121,300)
	TOTAL, CDBG ADMIN	275,468	213,032	330,850	328,700

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Special Revenue Fund Sources and Uses**

LANDSCAPE MAINTENANCE DISTRICT

This fund was established to account for transactions related to the maintenance of landscaping in various areas throughout the City of Escondido. Funding is provided through special assessments on property owners who receive direct benefit of these services.

Sources of Funds:

Assessments	\$844,820
Charges to Departments	8,650
Use of Available Fund Balance	358,080
TOTAL, Sources	<u><u>\$1,211,550</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$1,029,480
Internal Service Charges	3,430
Allocations	178,640
TOTAL, Uses	<u><u>\$1,211,550</u></u>

LANDSCAPE MAINTENANCE DISTRICT (LMD)



DESCRIPTION

Pursuant to the terms of the State of California “Landscaping and Lighting Act of 1972” the City of Escondido Landscape Maintenance District (LMD) was formed in 1986 as a means to fund the ongoing maintenance of landscape improvements associated with the development of specific properties within the City of Escondido. Beginning with just one zone the LMD has grown to thirty-eight zones.

The landscape design and ongoing maintenance program, along with the supporting budget, are specific to each zone. Funding for the maintenance program in each LMD zone is provided by assessments to the property owners on an annual basis and can only be used in the specific zone associated with the property owners in that zone.

Landscape design and maintenance standards in the LMD have evolved since its formation in 1986 with the need to look more closely at water conservation and landscape design that supports this conservation effort. In addition to designing landscaping to include more drought tolerant plant material the City has made efforts to be more efficient in the use of water on existing landscaping. In 2016 the City took advantage of rebate programs offered by the Metropolitan Water District to purchase web-based irrigation controllers and water-efficient irrigation nozzles for use in the LMD that will reduce water use and the related costs. For new planting within the LMD the City is utilizing drought vegetation.

The City is committed to the efficient management of the LMD with the goal of maintaining attractive landscaping that provides special benefit to the property owners in each neighborhood in the LMD.

DEPARTMENT PRIORITIES

- Provide direction to landscape maintenance contractors that will ensure the goals of the Landscape Maintenance District’s maintenance program in each LMD zone are met
- Develop and monitor the LMD budget to ensure adequate funding for the administration and maintenance of each LMD zone
- Provide administrative services to developers requesting annexation of their properties into the City’s LMD

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Respond to inquiries from property owners within the LMD in a timely, professional and effective manner

MAJOR BUDGET IMPACTS

- Decrease in M & O is primarily due to decrease in water expense resulting from previously added efficiencies: irrigation controllers and water efficient irrigation nozzles
- Increase in allocations in from Engineering
- \$13,000 decrease in assessment revenue projected
- Use of \$358,000 in available fund balance

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

LANDSCAPE MAINTENANCE DISTRICT

ORGANIZATIONAL CHART BY FUNCTION

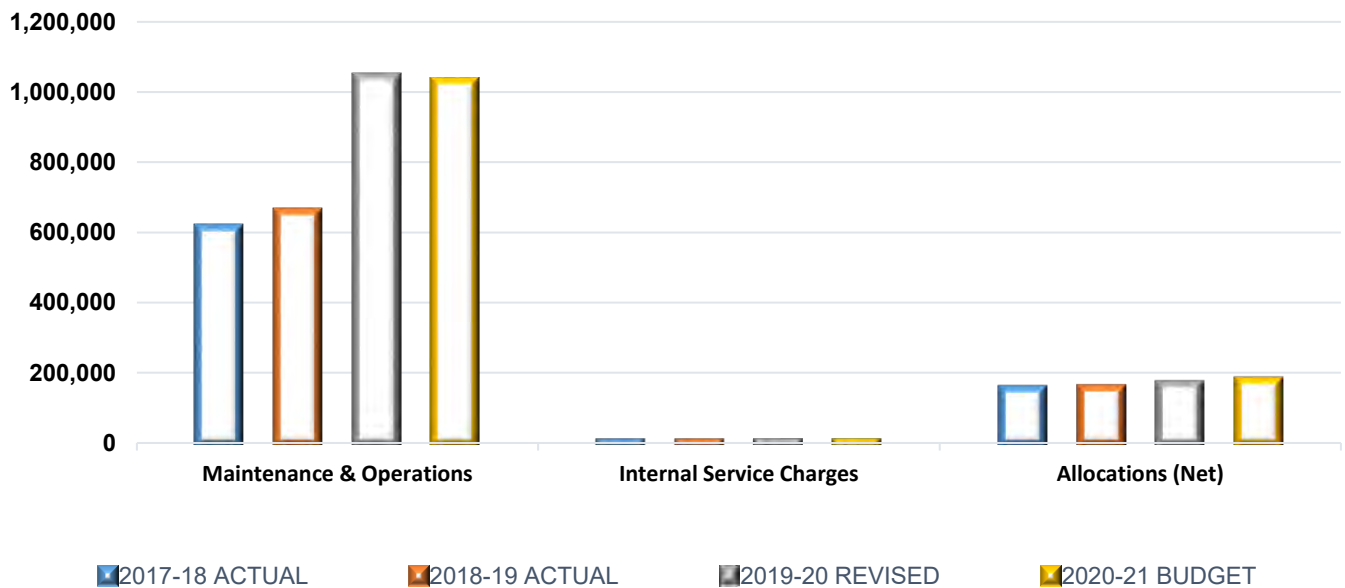
Management Analyst/
Streets

LMD Maintenance
Management

BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
BUDGET:				
Maintenance & Operations	610,522	656,414	1,040,915	1,029,480
Internal Service Charges	3,100	3,040	3,435	3,430
Allocations (Net)	154,580	157,820	169,045	178,640
Total Budget	768,202	817,274	1,213,395	1,211,550

LINE ITEM DETAIL TREND



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail**

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
123-795	LANDSCAPE MAINTENANCE DISTRICT				
5101	OFFICE/OPERATING SUPPLIES	1,522	0	0	0
5131	PROFESSIONAL SERVICES	324,697	409,957	613,820	612,610
5170	UTILITIES	6,216	6,279	17,500	15,380
5171	WATER	275,287	237,178	404,120	396,010
5173	OTHER TELEPHONE	2,800	3,000	5,475	5,480
	TOTAL, M & O	610,522	656,414	1,040,915	1,029,480
5183	INSURANCE	3,100	3,040	3,435	3,430
	TOTAL, INTERNAL SERVICE CHARGES	3,100	3,040	3,435	3,430
	SUBTOTAL, LANDSCAPE MAINTENANCE DISTRICT	613,622	659,454	1,044,350	1,032,910
5901	ALLOCATED IN	154,580	157,820	169,045	178,640
	TOTAL, LANDSCAPE MAINTENANCE DISTRICT	768,202	817,274	1,213,395	1,211,550



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Special Revenue Fund Sources and Uses

SUCCESSOR AGENCY-HOUSING

This fund was established to account for the continued administration and oversight of housing obligations after the elimination of the redevelopment agency.

Sources of Funds:

Loan Repayments	\$300,000
Transfer from General Fund	25,000
Sale of Property	1,000,000
Advance Payback from Successor Agency-Redevelopment	1,495,730
TOTAL, Sources	<u><u>\$2,820,730</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$385,720
Maintenance and Operations	119,700
Internal Service Charges	24,010
Allocations	(161,960)
TOTAL, Operating Budget	<u><u>367,470</u></u>
Housing Programs/Future Development	2,453,260
TOTAL, Uses	<u><u>\$2,820,730</u></u>

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

SUCCESSOR AGENCY - HOUSING



DESCRIPTION

Successor Agency - Housing administers a variety of programs providing affordable housing for low-income households including building, buying, and/or rehabilitating affordable housing for rent or homeownership.

The dissolution of the California redevelopment agencies in 2012 eliminated the major source of local publically generated dollars earmarked for affordable housing. The City of Escondido established a

Successor Housing Agency to manage all assets, liabilities, duties, and obligations associated with the housing activities of the Community Development Commission (CDC), excluding any amount in the Low and Moderate Income Housing Fund. Transferred assets consisted of loans made to the CDC and land owned by the CDC. Proceeds from these assets will be deposited into the Low and Moderate Income Housing Asset Fund ("Housing Asset Fund"). Recent projects have included the continuation of the Senior Rental Subsidy program for extremely low income seniors, administrative support for federal Emergency Solutions Grant funds assisting people who are homeless and at-risk of homelessness, an acquisition-rehabilitation development, and a new construction development.

DEPARTMENT PRIORITIES

- Continue to stimulate economic development through the use of affordable housing funds by providing affordable housing programs and new affordable housing opportunities
- Continue to provide the highest level of customer service
- Assess the effectiveness of affordable housing programs and special projects thru collection and analysis of available statistical and anecdotal information
- Implement direction from City Council on Successor Housing Agency program additions and/or program changes
- Leverage resources to assist homeless individuals as well as those at imminent risk of homelessness

MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to increase in salaries, workers' compensation and PERS costs

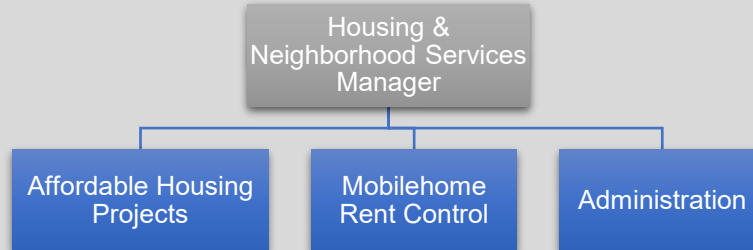
**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Decrease in M & O due to decrease in financial analysis consulting costs
- Decrease in building maintenance, general liability insurance and mail & mobile services charges
- Elimination of allocation out to Successor Agency-Redevelopment fund due to disallowance of administrative costs by the State Department of Finance
- Approximately \$831,000 increase in anticipated advance payback amount from Successor Agency-Redevelopment

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

SUCCESSOR AGENCY-HOUSING

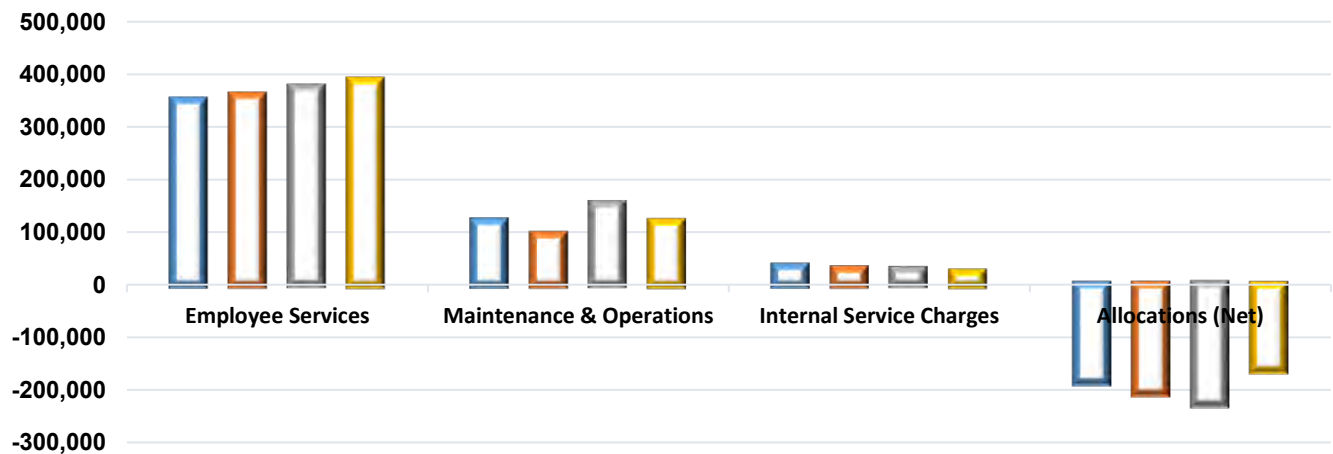
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	3.0	3.0	3.0	3.0
Grant Funded	0.0	0.0	0.0	0.0
Department Total	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
BUDGET:				
Employee Services	348,763	357,676	373,080	385,720
Maintenance & Operations	120,595	94,482	152,500	119,700
Internal Service Charges	34,670	29,285	27,155	24,010
Allocations (Net)	<u>(185,676)</u>	<u>(206,197)</u>	<u>(228,150)</u>	<u>(161,960)</u>
Total Budget	<u>318,352</u>	<u>275,246</u>	<u>324,585</u>	<u>367,470</u>

LINE ITEM DETAIL TREND



2017-18 ACTUAL

2018-19 ACTUAL

2019-20 REVISED

2020-21 BUDGET

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
281-081	SUCCESSOR AGENCY-HOUSING				
5001	REGULAR FULL-TIME	226,978	227,593	230,700	235,230
5020	OVERTIME	256	172	0	0
5025	OTHER EMPLOYEE OVERHEAD	8,175	8,160	8,370	8,420
5026	PERS-NORMAL COST	22,544	23,645	26,030	27,050
5029	PERS-UNFUNDED LIABILITY	49,260	56,550	64,970	70,250
5027	MEDICAL	24,571	25,308	26,970	27,380
5028	WORKERS' COMPENSATION	9,806	9,072	8,855	10,140
5030	FLEXIBLE BENEFITS	7,173	7,175	7,185	7,250
	TOTAL, EMPLOYEE SERVICES	348,763	357,676	373,080	385,720
5101	OFFICE/OPERATING SUPPLIES	897	333	2,500	2,500
5126	MAINTENANCE OF EQUIPMENT	90	0	1,000	1,000
5131	PROFESSIONAL SERVICES/CONTRACTS	58,603	54,668	99,800	70,500
5136	RENTAL SUBSIDY	43,875	36,954	38,000	34,500
5138	PRIOR PERIOD EXPENSE	(4)	0	0	0
5160	TRAINING AND MEETINGS	756	664	2,000	2,000
5161	MILEAGE REIMBURSEMENT	0	0	1,000	1,000
5162	DUES AND SUBSCRIPTIONS	1,100	1,667	2,500	2,500
5167	ADVERTISING AND PRINTING	198	195	700	700
5190	OTHER EXPENSE	91	0	5,000	5,000
5199	LOAN WRITE-OFFS	14,990	0	0	0
	TOTAL, M & O	120,595	94,482	152,500	119,700
5125	BUILDING MAINTENANCE	5,455	5,670	6,455	3,400
5165	DUPLICATING	5,180	2,870	1,315	3,370
5172	TELECOMMUNICATIONS	970	1,010	640	1,320
5175	MAIL & MOBILE SERVICES	8,885	7,605	6,215	4,280

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
281-081	SUCCESSOR AGENCY-HOUSING				
5178	NETWORK & SYSTEMS ADMINISTRATION	5,560	5,520	3,875	4,450
5183	INSURANCE	8,620	6,610	8,655	7,190
	TOTAL, INTERNAL SERVICE CHARGES	34,670	29,285	27,155	24,010
	SUBTOTAL, SUCCESSOR AGENCY-HOUSING	504,028	481,443	552,735	529,430
5901	ALLOCATED IN	9,018	8,375	10,000	10,000
5902	ALLOCATED OUT	(194,694)	(214,572)	(238,150)	(171,960)
	TOTAL, SUCCESSOR AGENCY-HOUSING	318,352	275,246	324,585	367,470

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Special Revenue Fund Sources and Uses**

MOBILEHOME PARK MANAGEMENT

This fund was created to account for transactions related to the management of Mountain Shadows and Escondido Views mobilehome parks.

Sources of Funds:

Rental Income-Escondido Views	\$29,260
Rental Income-Mountain Shadows	143,760
TOTAL, Sources	<u><u>\$173,020</u></u>

Uses of Funds:

Maintenance and Operations	\$130,390
Internal Service Charges	1,020
Allocations	41,610
TOTAL, Uses	<u><u>\$173,020</u></u>

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

MOBILEHOME PARK MANAGEMENT



DESCRIPTION

Mobilehome Park Management coordinates transactions related to the management of individual City owned lots at Mountain Shadows and Escondido Views mobilehome parks.

The City of Escondido purchased Mountain Shadows and Escondido Views mobilehome parks in the 1990s in order to assist residents in converting these two parks to resident owned (condominium) parks using Redevelopment funds and a Mobilehome Park Resident Ownership

Program (MPROP) loan. Several residents did not purchase their lots and the City has retained ownership of those lots. Mobilehome Park Management acts as the landlord to 26 mobilehome coach owners. As residents leave the Parks, lots are sold.

DEPARTMENT PRIORITIES

- Continue to manage City owned lots in the Mountain Shadows and Escondido Views mobilehome parks
- Minimize operating costs whenever possible
- Continue to provide highest level of customer service
- Continue to market and sell lots

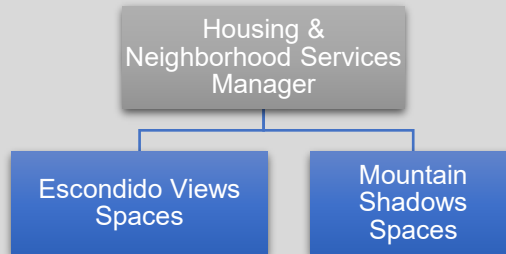
MAJOR BUDGET IMPACTS

- Increase in allocations in from Successor Agency – Housing due to an increase in legal processing

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

MOBILEHOME PARK MANAGEMENT

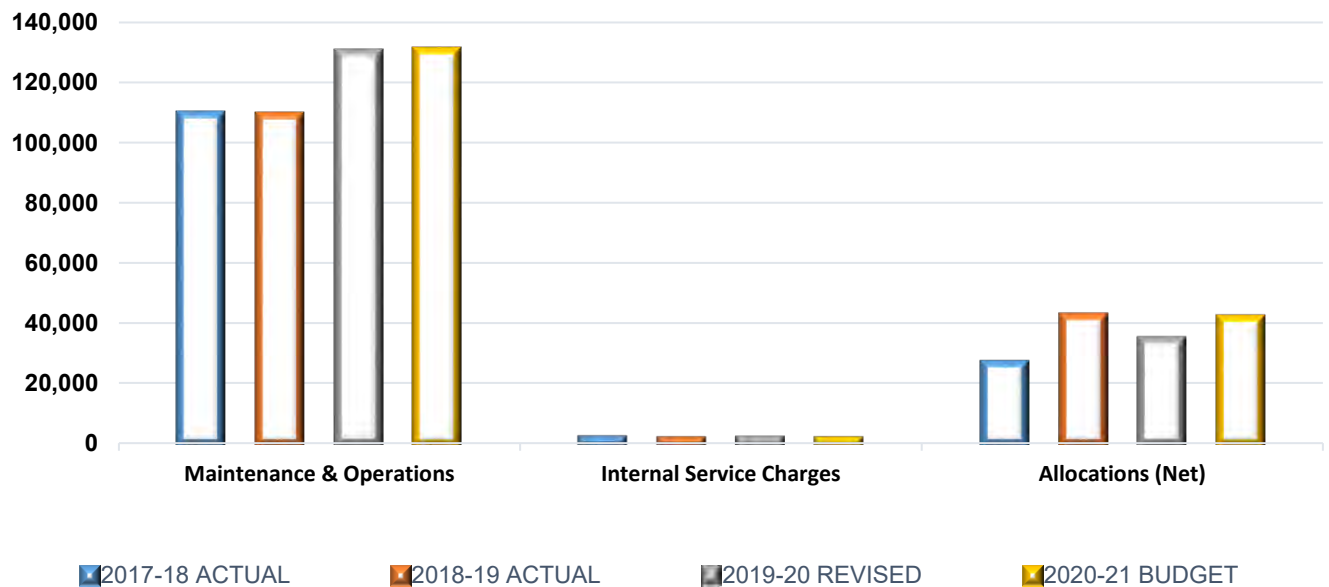
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
BUDGET:				
Maintenance & Operations	109,157	108,834	129,680	130,390
Internal Service Charges	1,335	990	1,140	1,020
Allocations (Net)	26,315	42,170	34,180	41,610
Total Budget	136,807	151,994	165,000	173,020

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
283-083	MOBILEHOME PARK MANAGEMENT				
5101	OFFICE/OPERATING SUPPLIES	0	0	500	500
5131	PROFESSIONAL SERVICES	106,308	105,939	125,250	125,960
5167	ADVERTISING & PRINTING	0	0	400	400
5190	OTHER EXPENSE	2,849	2,895	3,530	3,530
	TOTAL, M & O	109,157	108,834	129,680	130,390
5183	INSURANCE	1,335	990	1,140	1,020
	TOTAL, INTERNAL SERVICE CHARGES	1,335	990	1,140	1,020
	SUBTOTAL, MOBILEHOME PARK MANAGEMENT	110,492	109,824	130,820	131,410
5901	ALLOCATED IN	26,315	42,170	34,180	41,610
	TOTAL, MOBILEHOME PARK MANAGEMENT	136,807	151,994	165,000	173,020

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Special Revenue Fund Sources and Uses

HOME PROGRAM

This fund was created to account for transactions related to the HOME grant awards. The resources from the Department of Housing and Urban Development (HUD) are expended for affordable housing programs.

Sources of Funds:

Grant	\$622,300
Loan Repayments	100,000
TOTAL, Sources	<u><u>\$722,300</u></u>

Uses of Funds:

Operating Budget	
Maintenance and Operations	\$23,240
Internal Service Charges	270
Allocations	38,660
TOTAL, Operating Budget	<u><u>62,170</u></u>
Programs	660,130
TOTAL, Uses	<u><u>\$722,300</u></u>

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

HOME PROGRAM



DESCRIPTION

HOME Program administers a variety of programs providing affordable housing for low-income households including building, buying, and/or rehabilitating affordable housing for rent or homeownership.

The HOME program is a federal block grant program established by the 1990 Cranston-Gonzalez National Affordable Housing Act to implement local housing strategies designed to increase homeownership and affordable housing opportunities for low

and very low-income Americans. Participating jurisdictions may choose among a broad range of eligible activities. Escondido has chosen to focus on using HOME funds to provide assistance to first time homebuyers and to build or rehabilitate housing for rent or ownership. Recent multi-family rental projects include the acquisition and rehabilitation of Cypress Cove Apartments and the Crossings at Escondido Boulevard.

DEPARTMENT PRIORITIES

- Implement Council direction as to the use of available funds for special projects
- Provide technical and financial support to local Community Housing Development Organizations (CHDO's)
- Create opportunities and provide financial assistance to first-time home buyers

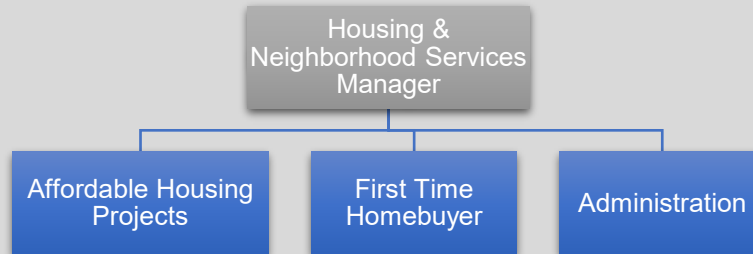
MAJOR BUDGET IMPACTS

- Decrease in M & O is primarily due to a decreases in professional services
- Decrease in allocations in from the Successor Agency-Housing department
- Approximately \$25,000 increase in grant revenue

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

HOME PROGRAM

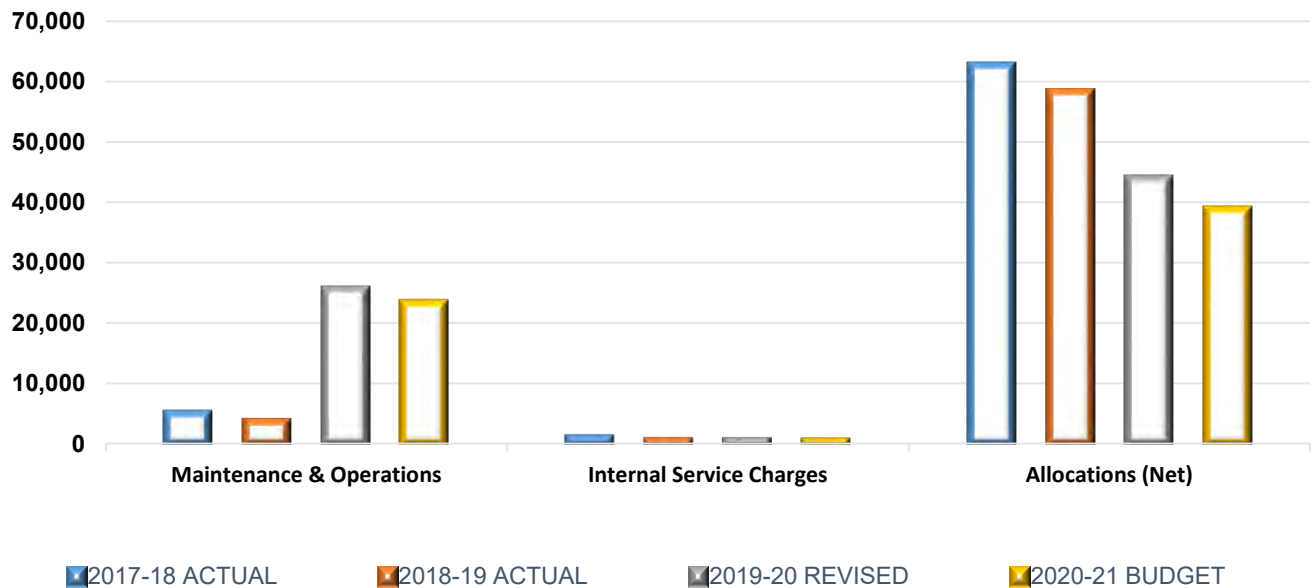
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
BUDGET:				
Maintenance & Operations	4,869	3,536	25,470	23,240
Internal Service Charges	805	340	315	270
Allocations (Net)	62,610	58,130	43,875	38,660
Total Budget	68,284	62,006	69,660	62,170

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
284-084	HOME PROGRAM				
5101	OFFICE/OPERATING SUPPLIES	735	0	1,970	1,990
5131	PROFESSIONAL SERVICES/CONTRACTS	3,841	3,358	18,500	17,000
5138	PRIOR PERIOD EXPENSE	(220)	0	0	0
5160	TRAINING AND MEETINGS	13	13	2,000	1,500
5161	MILEAGE REIMBURSEMENT	0	0	500	500
5162	DUES AND SUBSCRIPTIONS	500	0	1,500	1,250
5167	ADVERTISING AND PRINTING	0	165	1,000	1,000
	TOTAL, M & O	4,869	3,536	25,470	23,240
5183	INSURANCE	805	340	315	270
	TOTAL, INTERNAL SERVICE CHARGES	805	340	315	270
	SUBTOTAL, HOME PROGRAM	5,674	3,876	25,785	23,510
5901	ALLOCATED IN	62,610	58,130	43,875	38,660
	TOTAL, HOME PROGRAM	68,284	62,006	69,660	62,170

Trust Funds

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Successor Agency - Redevelopment Sources and Uses

REDEVELOPMENT OBLIGATION RETIREMENT FUND

This fund was established to account for distributions from the County of San Diego Auditor & Controller's Redevelopment Property Tax Trust Fund (RPTTF) used to retire eligible enforceable obligations during the dissolution of the redevelopment agency.

Sources of Funds:

County of San Diego Trust Fund (RPTTF)-ROPS	<u>\$6,549,770</u>
TOTAL, Sources	<u><u>\$6,549,770</u></u>

Uses of Funds:

Transfer to Successor Agency-Redevelopment	<u>\$6,549,770</u>
TOTAL, Uses	<u><u>\$6,549,770</u></u>

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

REDEVELOPMENT OBLIGATION RETIREMENT FUND



DESCRIPTION

This fund was established as a result of ABx 1 26 to account for distributions from the County of San Diego Auditor & Controller's Redevelopment Property Tax Trust Fund (RPTTF) used to retire eligible enforceable obligations during the dissolution of the redevelopment agency.

DEPARTMENT PRIORITIES

To ensure all funding received from the Redevelopment Property Tax Trust Fund is transferred out to the appropriate fund in a timely manner for payment of eligible enforceable obligations

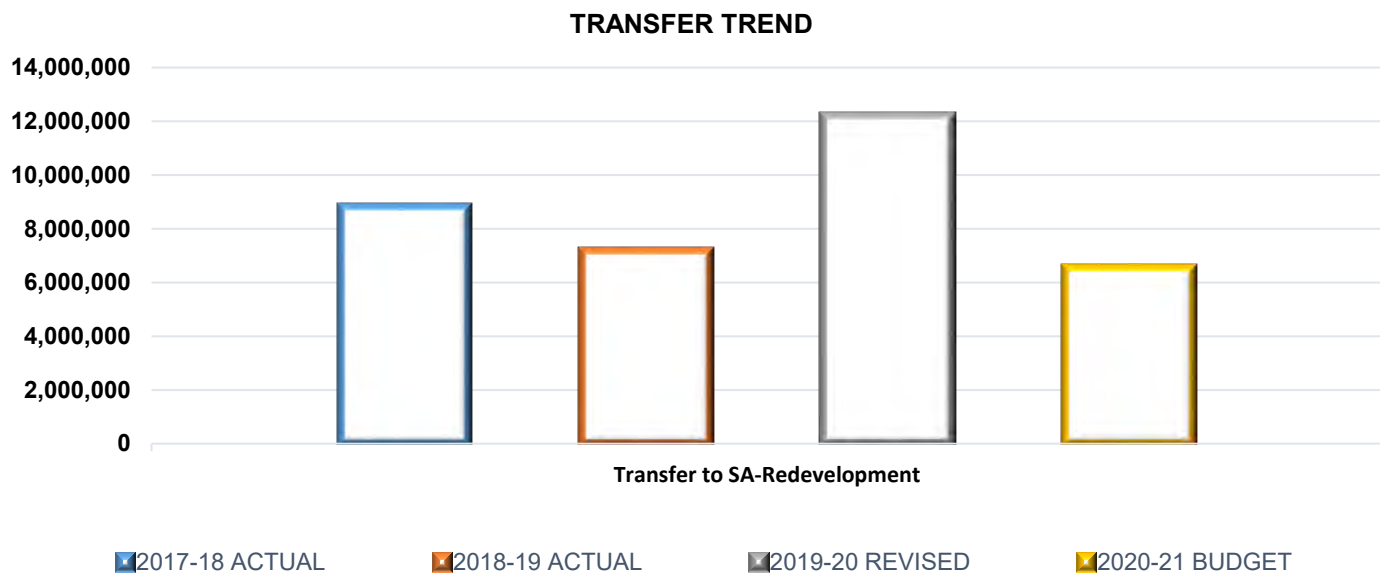
MAJOR BUDGET IMPACTS

\$3 million increase in transfer to SA-Redevelopment

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

REDEVELOPMENT OBLIGATION RETIREMENT FUND

BUDGET SUMMARY				
	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
BUDGET:				
Transfer to Successor Agency-Redevelopment	8,783,836	7,148,700	12,199,905	6,549,770





CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Successor Agency - Redevelopment Sources and Uses

SUCCESSOR AGENCY-REDEVELOPMENT

This fund is now used to account for transactions related to the winding down of the redevelopment agency.

Sources of Funds:

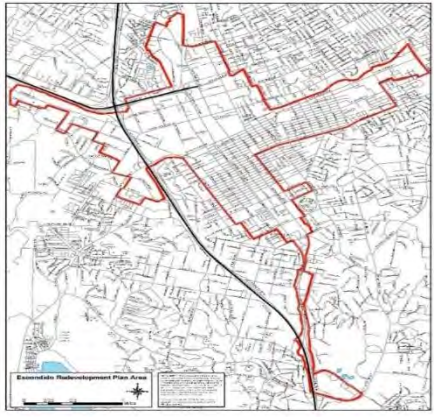
Transfer from Redevelopment Obligation Retirement Fund	\$6,549,770
Use of Available Fund Balance	1,078,890
TOTAL, Sources	<u><u>\$7,628,660</u></u>

Uses of Funds:

Maintenance and Operations	\$0
Internal Service Charges	-
Allocations	-
TOTAL, Operating Budget	<u>-</u>
Advance Payback to General Fund	5,982,930
Advance Payback to Successor Agency-Housing	1,495,730
Advance Payback to Traffic Impact Fund	150,000
TOTAL, Uses	<u><u>\$7,628,660</u></u>

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

SUCCESSOR AGENCY - REDEVELOPMENT



DESCRIPTION

As a result of Assembly Bill x1 26 (AB 26) enacted by the State Legislature in June 2011 and a decision issued by the California Supreme Court in December 2011, each redevelopment agency in California dissolved as of February 1, 2012 at which time a successor agency assumed responsibility for winding down its operations.

On January 25, 2012, the City Council adopted Resolution No. 2012-16, affirming that the City would serve as the Successor Agency to the former redevelopment agency known as the Community Development Commission (CDC). The City of

Escondido, acting as the Successor Agency to the former redevelopment agency, is charged with managing and dissolving the assets of the former agency.

The Redevelopment Obligation Retirement Fund has been established for winding down the affairs of the former redevelopment agency and to account for the recognized obligation payments of the former redevelopment agency. These expenditures are subject to the approval of the California State Department of Finance.

Funding for continuing obligations is distributed to the City as Successor Agency from the Redevelopment Property Tax Trust Fund (RPTTF). Residual funds remaining in the RPTTF after the successor agency's enforceable obligations are met are distributed to the local taxing entities per appropriate allocation formulas.

DEPARTMENT PRIORITIES

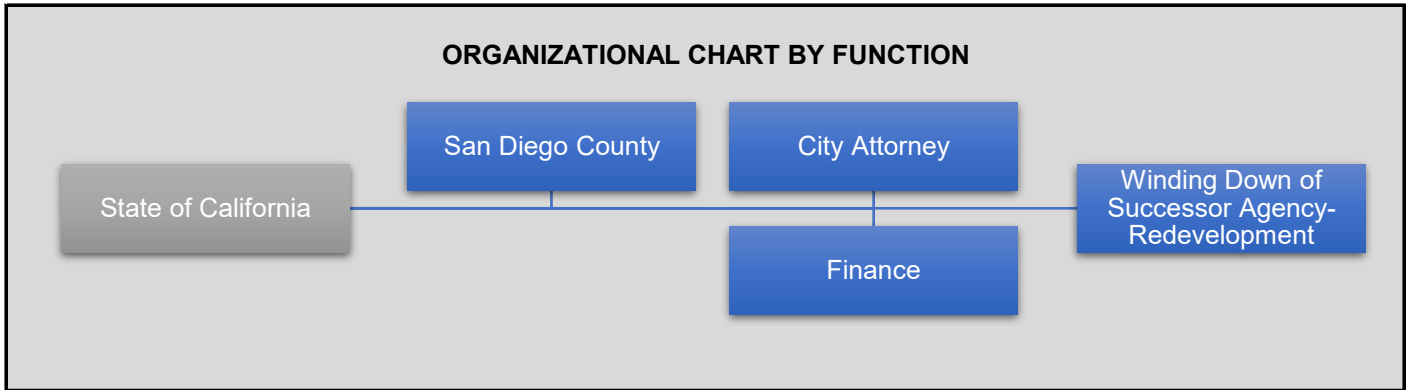
To make timely payments of enforceable obligations incurred during the winding down of the redevelopment agency

MAJOR BUDGET IMPACTS

- Successor Agency – Redevelopment operating budget was zeroed out as a result of the disallowance of administrative costs by the State Department of Finance
- \$3m increase in transfer from the RORF fund
- \$1.1 million use of available fund balance for advance paybacks

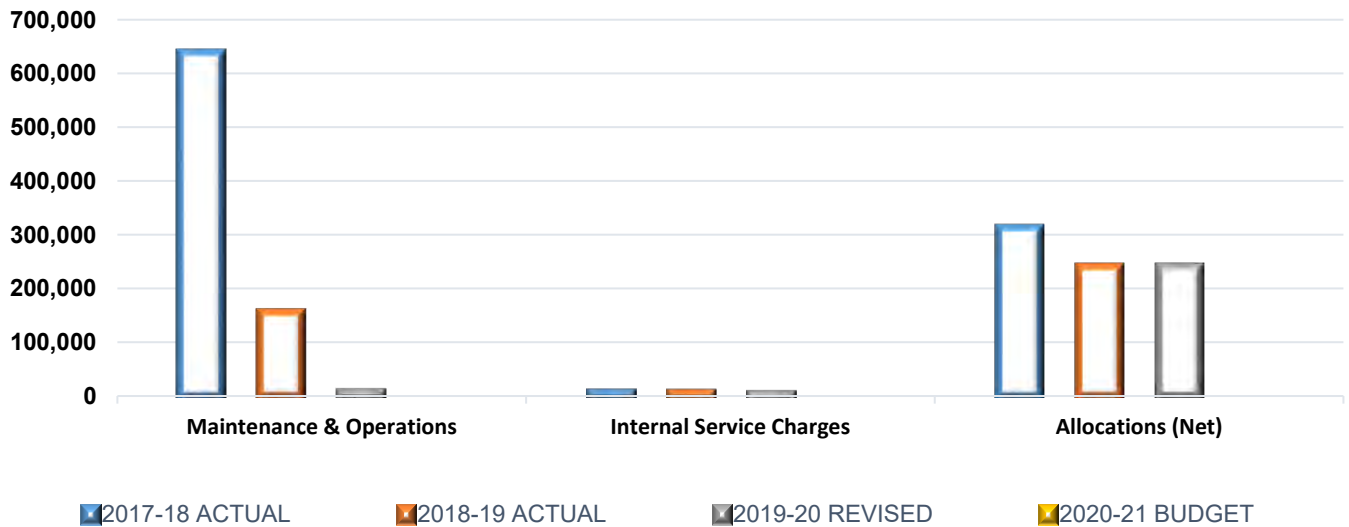
**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

SUCCESSOR AGENCY-REDEVELOPMENT



BUDGET SUMMARY				
	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
BUDGET:				
Maintenance & Operations	638,137	154,691	7,495	0
Internal Service Charges	6,690	5,955	3,505	0
Allocations (Net)	313,470	239,045	239,000	0
Total Budget	<u>958,297</u>	<u>399,692</u>	<u>250,000</u>	<u>0</u>

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
791-091	SUCCESSOR AGENCY-REDEVELOPMENT				
5131	PROFESSIONAL SERVICES/CONTRACTS	4,120	4,244	7,495	0
5190	OTHER EXPENSE	0	0	0	0
5501	INTEREST EXPENSE	340,588	155,622	0	0
5502	BOND INTEREST	422,144	60,723	0	0
5505	BOND EXPENSE	75,548	36,234	0	0
5509	BOND AMORTIZATION	(204,263)	(102,131)	0	0
	TOTAL, M & O	638,137	154,691	7,495	0
5183	INSURANCE	6,690	5,955	3,505	0
	TOTAL, INTERNAL SERVICE CHARGES	6,690	5,955	3,505	0
	SUBTOTAL, SUCCESSOR AGENCY-REDEVELOPMENT	644,827	160,646	11,000	-
5901	ALLOCATED IN	313,470	239,045	239,000	0
	TOTAL, SUCCESSOR AGENCY-REDEVELOPMENT	958,297	399,692	250,000	0

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Trust Fund - Sources and Uses**

Section 115 Irrevocable Pension Trust Fund

This fund was established to account for the Internal Revenue Code Section 115 Irrevocable Pension Trust established by the City to stabilize future pension contribution rate increases and ensure long-term sustainability of pension benefits.

Sources of Funds:

Transfer from General Fund	\$0
Interest	200,000
TOTAL, Sources	<u>200,000</u>

Uses of Funds:

Add to Available Fund Balance	\$200,000
TOTAL, Uses	<u>200,000</u>

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

SECTION 115 IRREVOCABLE TRUST FUND



DESCRIPTION

This fund accounts for the Internal Revenue Code Section 115 Pension Trust funds.

DEPARTMENT PRIORITIES

- To stabilize future pension contribution rate increases
- To ensure long-term sustainability of pension benefits

MAJOR BUDGET IMPACTS

The General Fund portion of the advance payback from the Successor Agency– Redevelopment fund is used to fund this trust. For 2020-21, the transfer from the General Fund was diverted to the City to cover a \$4 million deficit.

Debt Service Funds

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Debt Service Fund Sources and Uses**

GENERAL OBLIGATION BOND DEBT SERVICE

This fund was established to account for transactions related to all general obligation debt issued by the City related to the construction of the public safety facilities, including the accumulation of resources for and the payment of interest and principal on long-term bonds. Funding is provided through property taxes designated for the general obligation bonds.

Sources of Funds:

Secured Property Tax	\$4,705,780
Penalties	23,800
Interest	30,100
TOTAL, Sources	<u><u>\$4,759,680</u></u>

Uses of Funds:

Bond Interest	\$2,690,630
Bond Expense	4,050
Bond Principal	2,065,000
TOTAL, Uses	<u><u>\$4,759,680</u></u>

GENERAL OBLIGATION BOND DEBT SERVICE



DESCRIPTION

This fund was established to account for transactions of all general obligation debt issued by the City related to the construction of the public safety facilities, including the accumulation of resources for and the payment of interest and principal on long-term bonds. Funding is provided through property taxes designated for the general obligation bonds.

The General Obligation Bonds, Series A were authorized at the election of the registered voters of the City held on November 2, 2004 at which two-thirds or more of the persons voting on the proposition voted to authorize the issuance and sale of not to exceed \$84,350,000. The proceeds of the Series A Bonds were used to acquire and improve real property comprising of the City's Police Headquarters building in combination with Fire Department administrative and training functions, the construction of three new neighborhood fire stations, the reconstruction of Fire Station No. 1, and the acquisition of land and other related improvements.

On May 12, 2015, the Series 2015 Refunding Bonds were issued in the amount of \$61,250,000 to refund the Series A Bonds and to pay certain costs of issuance. These Bonds will be paid off by September 1, 2036.

DEPARTMENT PRIORITIES

- Calculate annual property tax rate and submit to City Council for approval
- Submit annual resolution of the City Council for establishing property tax rate to the county of San Diego
- Pay bond principal and interest in a timely manner
- Reconcile bond statements monthly to ensure transactions are posted accurately by the Trustee

MAJOR BUDGET IMPACTS

None

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

GENERAL OBLIGATION BOND DEBT SERVICE

ORGANIZATIONAL CHART BY FUNCTION

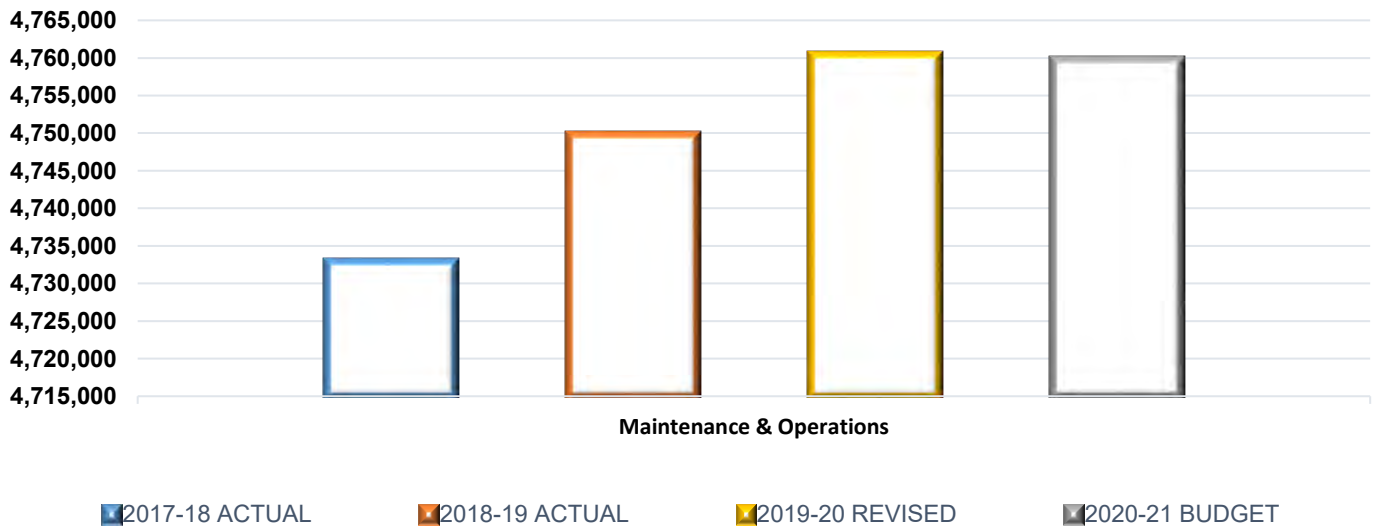
Sr. Accountant

GO Bond Debt
Administration

BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
BUDGET:				
Maintenance & Operations	4,732,806	4,749,775	4,760,425	4,759,680

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
320-150	GENERAL OBLIGATION BOND DEBT SERVICE				
5502	BOND INTEREST	2,950,900	2,877,900	2,791,375	2,690,630
5505	BOND EXPENSE	1,906	1,875	4,050	4,050
5520	BOND PRINCIPAL	1,780,000	1,870,000	1,965,000	2,065,000
	TOTAL, M & O	4,732,806	4,749,775	4,760,425	4,759,680
	TOTAL, GENERAL OBLIGATION BOND DEBT SERVICE	4,732,806	4,749,775	4,760,425	4,759,680

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Debt Service Fund Sources and Uses**

REIDY CREEK GOLF COURSE DEBT SERVICE

This fund was established to account for transactions related to all debt issued by the City related to the construction of the Reidy Creek Golf Course, including the accumulation of resources for, and the payment of interest and principal on long-term bonds. Funding is provided by a transfer from the General Fund.

Sources of Funds:

Transfer from General Fund	\$363,270
TOTAL, Sources	<u>\$363,270</u>

Uses of Funds:

Bond Interest	\$111,220
Bond Expense	2,050
Bond Principal	250,000
TOTAL, Uses	<u>\$363,270</u>

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

REIDY CREEK GOLF COURSE DEBT SERVICE



DESCRIPTION

This fund was established to account for transactions of all debt issued by the City related to the construction of the Reidy Creek Golf Course, including the accumulation of resources for and the payment of interest and principal on long-term bonds. Funding is provided by a transfer from the General Fund.

The Reidy Creek Golf Course Lease Revenue Bonds, Series 2001 were issued on March 1, 2001 in the amount of \$6,300,000 to fund the acquisition, construction, and equipping of a public golf course and related flood control, water well, and ancillary facilities.

The golf course is an 18-hole executive municipal course that opened to the public in July 2002. It is constructed on approximately 65-acre site that was vacant/undeveloped land of which approximately 25 acres was owned by the City and 40 acres was owned by the developer. A portion of the golf course is designed as a flood control detention basin to reduce peak-flow storm water runoff from the adjacent Reidy Creek.

On March 28, 2013, the Series 2013A Refunding Bonds were issued in the amount of \$4,830,000 to refund the Series 2001 Bonds and to pay the costs of issuance of the bonds. These Bonds will be paid off by October 1, 2030.

DEPARTMENT PRIORITIES

- Pay bond principal and interest in a timely manner
- Reconcile bond statements monthly to ensure transactions are posted accurately by the Trustee

MAJOR BUDGET IMPACTS

\$27,000 increase in transfer from the General Fund

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

REIDY CREEK GOLF COURSE DEBT SERVICE

ORGANIZATIONAL CHART BY FUNCTION

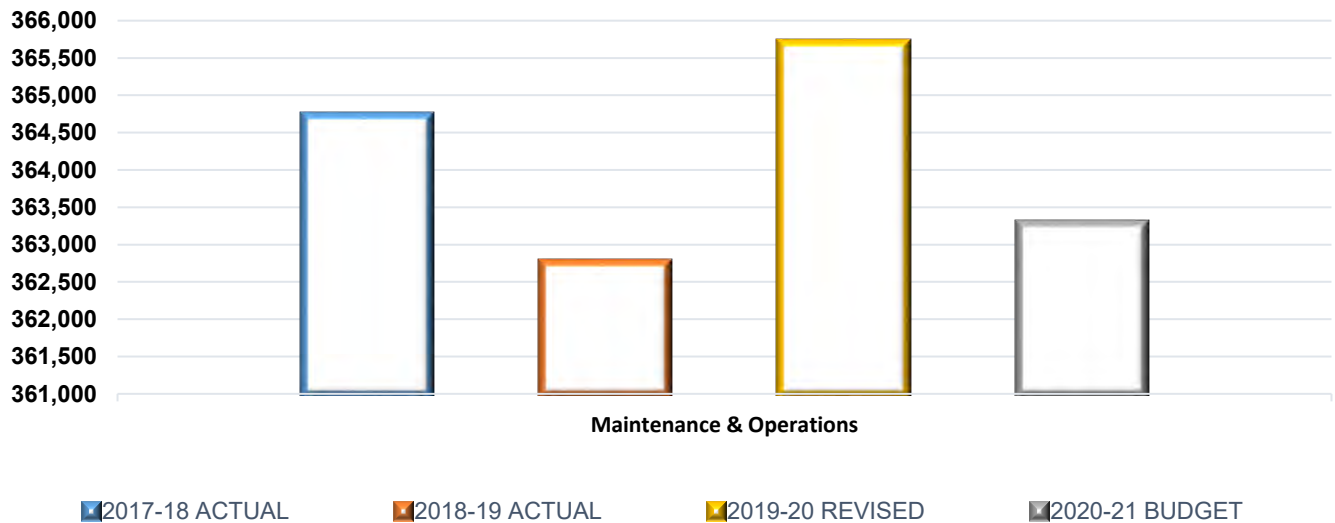
Sr. Accountant

Reidy Creek
Debt
Administration

BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
BUDGET:				
Maintenance & Operations	364,727	362,752	365,695	363,270

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
376-175	REIDY CREEK GOLF COURSE DEBT SERVICE				
5502	BOND INTEREST	132,819	125,844	118,645	111,220
5505	BOND EXPENSE	1,908	1,908	2,050	2,050
5520	BOND PRINCIPAL	230,000	235,000	245,000	250,000
	TOTAL, M & O	364,727	362,752	365,695	363,270
	TOTAL, REIDY CREEK GOLF COURSE DEBT SERVICE	364,727	362,752	365,695	363,270



Enterprise Funds

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Enterprise Fund Sources and Uses

WATER

This fund was created to account for the financial activity of the City's water utility. The water utility is financed and operated in a manner similar to a private enterprise. The costs (expenses, including depreciation) of providing these services to the general public are financed or recovered primarily through user charges.

Sources of Funds:

Water Sales	\$44,000,000
Water Service Charges	17,600,000
Vista Irrigation District (Filtration Charge)	1,800,000
Sale of Electric Power	75,000
Lake Income	880,000
Connection Charges	400,000
Other Revenue	30,000
IBank Loan- San Pasqual Undergrounding Project	20,000,000
Interest	132,000
Vista Irrigation District (Capital Project Reimbursement)	20,000,000
Reimbursement from LS&S	51,290
TOTAL, Sources	<u><u>\$104,968,290</u></u>

Uses of Funds:

<u>Operating Budget (Water, Canal and Lakes)</u>	
Employee Services	\$12,173,450
Maintenance and Operations	36,361,970
Capital Outlay	304,000
Internal Service Charges	2,646,400
Allocations	6,668,720
TOTAL, Operating Budget	<u><u>58,154,540</u></u>
Transfer to Water Capital Project Fund	40,000,000
Bond Principal	1,365,000
IBank Loan Principal	331,720
SRF Loan Principal	255,840
Add to Capital Project Reserves	4,861,190
TOTAL, Uses	<u><u>\$104,968,290</u></u>

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

WATER



DESCRIPTION

The Water Enterprise Fund was created to account for the financial activity of the City's water utility. The water utility serves over 26,000 residences and businesses, and is financed and operated in a manner similar to a private enterprise. The costs (expenses, including depreciation) of providing these services to the general public are financed or recovered primarily through user charges.

The Water Division operates the Escondido – VID Water Treatment Plant and the distribution system according to State and Federal regulations, insuring that the highest quality water is delivered at the most economical cost. Each day Water staff performs the following services:

- Operators at the Water Treatment Plant check water quality constantly, making adjustments in treatment as necessary to conform to regulatory requirements. Operators are also responsible for moving water within the distribution system.
- Distribution staff operates and maintains approximately 440 miles of pipeline, 11 reservoirs, and 5 pumping stations. When pipeline breaks occur, staff performs emergency repairs to the system around the clock.
- Meter Reading staff collects usage information from approximately 26,000 meters on a monthly basis.

DEPARTMENT PRIORITIES

- Provide safe, reliable, quality water to the residents, businesses and agricultural interests of Escondido in an economical and effective manner
- Provide water education and public outreach for water resources, water quality, conservation, watershed management and pollution prevention
- Maintain the water treatment facilities and distribution system to meet or exceed all regulatory requirements
- Provide for future growth and reliability by optimizing existing facilities and planning improvements to increase redundancy in supply and treatment

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

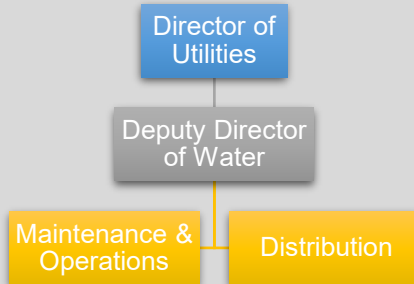
MAJOR BUDGET IMPACTS

- Increase in salaries, PERS and medical costs. In addition, one Control Systems Tech Supervisor position was added to oversee projects at the Water Treatment Plant and Pump Stations. This was approved by City Council on October 23, 2019.
- Increases to M & O primarily for Water Treatment Chemicals, major maintenance of equipment, utilities, and Cityworks. The addition of Cityworks will make tracking work orders and inventory more efficient. Managers will be able to run comprehensive reports regarding infrastructure and preventative maintenance on equipment. Staff members will also be able to track inventory and purchasing of equipment for the onsite warehouse. In addition, the amount budgeted for electrical contractors has increased because the plant needs more upgrades in electrical.
- Decreases to M & O primarily due to the recent refunding of bonds resulting in lower debt service payment projections
- Significant addition to capital outlay for an all-terrain fork lift used for working on uneven ground
- Increase in building maintenance and fleet services charges. Also, the warehouse has changed their method of charging departments for purchases. Instead of charging department M & O accounts, the warehouse has added an internal service charge amount to applicable departments.
- Increase in allocations in, primarily from the Wastewater, Finance and City Manager departments
- An allocation out to the Recycling & Waste Reduction fund has been added to reflect support provided by some Water Utilities staff
- \$3.6 million increase in water sales and service charges due to increase in water rates and fees
- Added projections for a \$20 million IBank Loan and a \$20 million Vista Irrigation District reimbursement amount that is for VID's 50% share of the Canal Undergrounding Project cost. This \$40 million will be transferred out to Water Capital Project Fund.
- \$5.4 million addition to capital project reserves

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

WATER

ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	62.0	63.0	62.0	63.0
Contract/Grant Funded	5.0	5.0	5.0	5.0
Temporary Part-Time (FTE)	0.7	0.7	0.7	0.7
Department Total	67.7	68.7	67.7	68.7
BUDGET:				
Employee Services	8,211,882	8,804,736	9,380,175	9,695,020
Maintenance & Operations	37,319,667	34,987,800	38,174,335	35,552,670
Capital Outlay	174,174	140,480	557,000	296,000
Internal Service Charges	1,499,615	1,577,730	1,683,815	1,995,090
Allocations (Net)	6,063,057	6,112,250	6,350,295	6,641,250
Total Budget	53,268,395	51,622,997	56,145,620	54,180,030

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
555-410 WATER					
5001	REGULAR FULL-TIME	4,721,765	4,905,423	5,412,310	5,533,870
5002	CONTRACT/GRANT FUNDED	238,695	236,608	251,545	265,360
5004	TEMPORARY PART-TIME	13,312	16,081	14,335	14,340
5020	OVERTIME	395,988	526,592	203,160	203,160
5025	OTHER EMPLOYEE OVERHEAD	167,790	172,143	182,470	186,250
5026	PERS-NORMAL COST	494,980	510,936	559,660	575,110
5029	PERS-UNFUNDED LIABILITY	1,101,414	1,296,072	1,553,095	1,698,620
5027	MEDICAL	627,005	662,856	799,080	812,000
5028	WORKERS' COMPENSATION	389,310	413,725	340,485	340,600
5030	FLEXIBLE BENEFITS	61,623	64,300	64,035	65,710
TOTAL, EMPLOYEE SERVICES		8,211,882	8,804,736	9,380,175	9,695,020
5101	OFFICE/OPERATING SUPPLIES	893,433	1,128,083	1,069,500	1,068,700
5104	PURCHASED WATER	27,511,621	24,017,147	23,000,000	23,000,000
5105	SAFETY EQUIPMENT	0	344	0	0
5106	CHEMICALS	1,033,392	1,166,675	3,000,000	3,200,000
5107	MINOR TOOLS & EQUIPMENT	20,392	15,745	30,500	26,000
5126	MAINTENANCE OF EQUIPMENT	367,922	360,952	395,300	395,300
5128	MAJOR MAINTENANCE	391,293	488,213	672,000	719,000
5131	PROFESSIONAL SERVICES/CONTRACTS	601,739	828,973	964,225	857,890
5153	SETTLEMENTS	35,470	0	0	0
5160	TRAINING AND MEETINGS	37,910	40,614	36,000	36,000
5161	MILEAGE REIMBURSEMENT	197	470	600	600
5162	DUES AND SUBSCRIPTIONS	47,255	42,512	39,020	39,020
5163	AUTO ALLOWANCE	5,130	5,100	5,100	5,100
5167	ADVERTISING AND PRINTING	19,421	17,794	38,500	38,500

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
555-410 WATER					
5170	UTILITIES	815,491	1,040,426	676,830	733,840
5171	WATER	2,142,632	2,234,243	2,000,000	2,000,000
5173	OTHER TELEPHONE	22,006	29,620	25,000	25,000
5180	RENT	367,524	459,440	326,765	462,160
5190	OTHER EXPENSE	255,810	408,440	329,965	329,970
5193	SOFTWARE	91,711	114,732	144,575	478,360
5194	MINOR OFFICE EQUIPMENT	34,006	15,851	30,300	6,800
5501	INTEREST	73,755	68,213	62,075	545,810
5502	BOND INTEREST	2,545,006	2,497,906	4,918,810	1,830,670
5505	BOND EXPENSE	69,997	69,752	97,140	(19,650)
5508	BOND ISSUANCE COSTS	0	0	401,130	0
5509	BOND AMORTIZATION	(63,445)	(63,445)	(89,000)	(226,400)
TOTAL, M & O		37,319,667	34,987,800	38,174,335	35,552,670
5209	OTHER CAPITAL OUTLAY	174,174	140,480	557,000	296,000
TOTAL, CAPITAL OUTLAY		174,174	140,480	557,000	296,000
5125	BUILDING MAINTENANCE	236,685	250,285	273,210	334,550
5127	WAREHOUSE	0	0	0	83,790
5164	FLEET SERVICES	673,450	676,580	765,440	929,480
5165	DUPLICATING	6,900	10,980	7,575	7,740
5172	TELECOMMUNICATIONS	32,585	23,755	29,350	24,270
5174	RADIO COMMUNICATIONS	43,040	50,340	40,050	31,450
5175	MAIL & MOBILE SERVICES	7,150	5,990	4,605	12,000
5178	NETWORK & SYSTEMS ADMINISTRATION	80,225	105,730	118,445	135,210

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
555-410	WATER				
5183	INSURANCE	419,580	454,070	445,140	436,600
	TOTAL, INTERNAL SERVICE CHARGES	1,499,615	1,577,730	1,683,815	1,995,090
	SUBTOTAL, WATER	47,205,338	45,510,747	49,795,325	47,538,780
5901	ALLOCATED IN	6,459,255	6,489,015	6,771,940	7,100,910
5902	ALLOCATED OUT	(396,198)	(376,765)	(421,645)	(459,660)
	TOTAL, WATER	53,268,395	51,622,997	56,145,620	54,180,030

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

CANAL OPERATIONS



DESCRIPTION

A section of the Water Division, Canal Operations provides maintenance on the Escondido Canal, which carries untreated water 14 miles from the intake on the San Luis Rey River to Lake Wohlford. Staff coordinates with the Vista Irrigation District to ensure the safe and adequate transfer of water from the San Luis Rey River diversion structure to Lake Wohlford in an economical and effective manner. Water from the canal serves customers of the City of Escondido and the Vista Irrigation District, as well as members of the La Jolla, Pala, Pauma, Rincon, and San Pasqual Bands of Mission Indians.

Challenges:

- The Escondido Canal is more than one hundred twenty-five years old. The last major rehabilitation performed on the structure was in the early 1920s. Because of its age, there is an annual maintenance period to keep the canal in operating order.
- The entire length of the canal is inspected three times a week when water is being transferred.
- The inspection is completed by two staff members patrolling the 14 miles on foot.
- During inclement weather, the canal may be patrolled daily.
- The canal's integrity is inspected immediately if an earthquake occurs.

DEPARTMENT PRIORITIES

- Ensure the safe and adequate transfer of water from the San Luis Rey River diversion structure to Lake Wohlford
- Coordinate with the Vista Irrigation District and the Indian Water Authority to ensure effective implementation of the San Luis Rey Water Rights Settlement
- Maintain the Escondido Canal and all associated structures (e.g., the diversion dam, silt basins, and monitoring equipment)

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

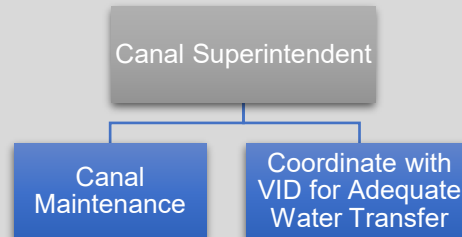
MAJOR BUDGET IMPACTS

- Increase in salaries and PERS costs
- Decrease in fleet services charges

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

CANAL OPERATIONS

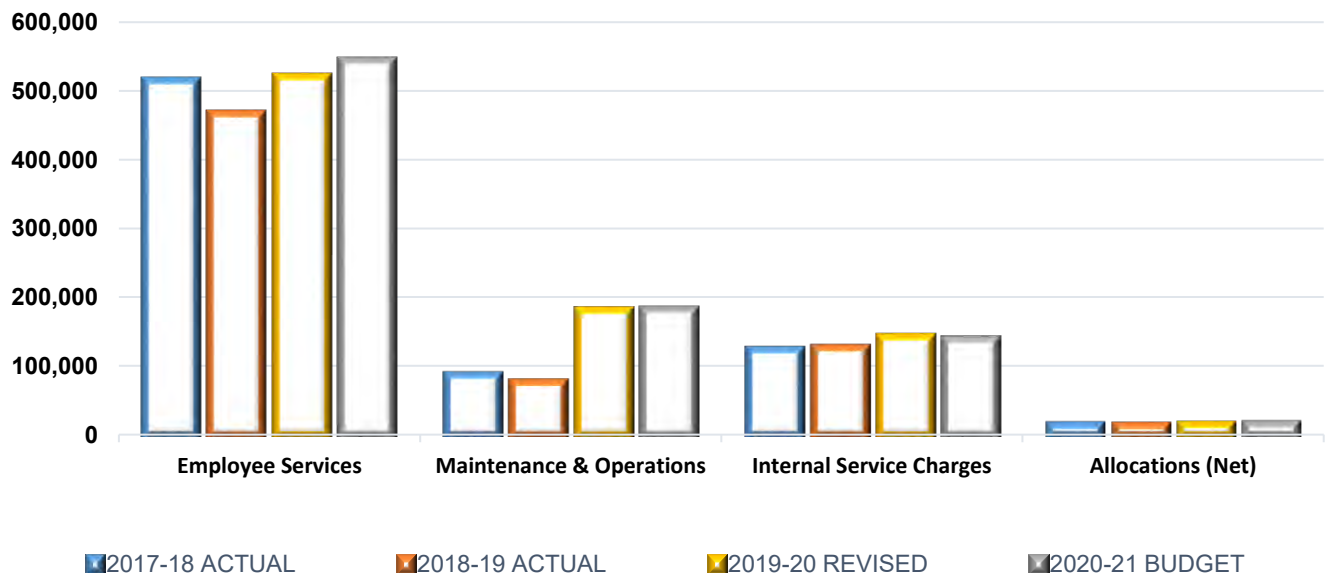
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	5.0	5.0	5.0	5.0
BUDGET:				
Employee Services	514,511	466,727	519,570	543,050
Maintenance & Operations	87,161	76,717	181,740	181,740
Internal Service Charges	123,930	126,995	143,085	138,750
Allocations (Net)	14,665	14,140	15,505	16,070
Total Budget	740,266	684,579	859,900	879,610

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
555-412 CANAL OPERATIONS					
5001	REGULAR FULL-TIME	281,785	234,905	273,535	286,050
5020	OVERTIME	27,670	28,055	32,300	32,300
5025	OTHER EMPLOYEE OVERHEAD	10,632	10,626	11,520	10,670
5026	PERS-NORMAL COST	25,739	23,625	31,055	33,080
5029	PERS-UNFUNDED LIABILITY	64,300	69,730	76,100	84,450
5027	MEDICAL	66,743	61,628	61,535	62,300
5028	WORKERS' COMPENSATION	22,207	22,037	16,805	16,990
5030	FLEXIBLE BENEFITS	15,435	16,120	16,720	17,210
TOTAL, EMPLOYEE SERVICES		514,511	466,727	519,570	543,050
5101	OFFICE/OPERATING SUPPLIES	42,789	41,691	92,540	92,540
5107	MINOR TOOLS & EQUIPMENT	0	0	2,000	2,000
5126	MAINTENANCE OF EQUIPMENT	155	0	15,500	15,500
5131	PROFESSIONAL SERVICES/CONTRACTS	43,951	34,202	62,800	62,800
5162	DUES AND SUBSCRIPTIONS	0	85	200	200
5170	UTILITIES	265	221	700	700
5173	OTHER TELEPHONE	0	353	7,500	7,500
5190	OTHER EXPENSE	0	166	500	500
TOTAL, M & O		87,161	76,717	181,740	181,740
5164	FLEET SERVICES	74,290	76,120	90,150	85,740
5178	NETWORK & SYSTEMS ADMINISTRATION	4,020	4,125	5,165	5,750

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
555-412	CANAL OPERATIONS				
5183	INSURANCE	45,620	46,750	47,770	47,260
	TOTAL, INTERNAL SERVICE CHARGES	123,930	126,995	143,085	138,750
	SUBTOTAL, CANAL OPERATIONS	725,601	670,439	844,395	863,540
5901	ALLOCATED IN	14,665	14,140	15,505	16,070
	TOTAL, CANAL OPERATIONS	740,266	684,579	859,900	879,610



**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

LAKES



DESCRIPTION

A section of the Water Division, Lakes and Open Space operates and maintains Dixon Lake, Lake Wohlford, and Daley Ranch. Staff also patrols and secures the community's nine downtown parks. Escondido's Lakes and Open Space offer safe, clean, and welcoming recreation facilities, and the following outdoor activities:

- Fishing and boating. Fishing permits and boat rentals are sold at the Dixon Lake concession stand; an automated machine offers sales at Wohlford Lake.
- Picnicking and camping. Facility reservations can be made online, by telephone, and in person at Dixon Lake.
- Miles of trails for use by hikers, bicyclists, and equestrians at Daley Ranch.
- Food and drink. Quick snacks and drinks are offered at the Dixon Lake concession stand.

DEPARTMENT PRIORITIES

- Provide for clean and safe recreational opportunities at Lake Dixon, Lake Wohlford, and Daley Ranch
- Protect the City's drinking water reservoirs from potential contamination from public access and educate lake facility users regarding watershed protection
- Provide Park Ranger services to protect the City's park resources

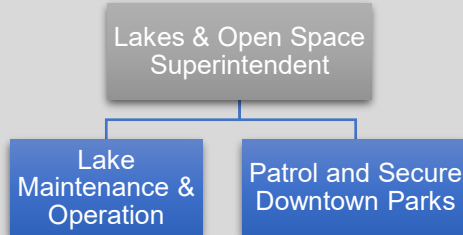
MAJOR BUDGET IMPACTS

- Increase in salaries and PERS costs
- Increase in M & O primarily for outboard motor replacements, bait and tackle and fish plants
- Increase in building maintenance charges. Also, the warehouse has changed their method of charging departments for purchases. Instead of charging department M & O accounts, the warehouse has added an internal service charge amount to applicable departments.
- Increase in allocations in from Enterprise Software & Web Administration

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

LAKES

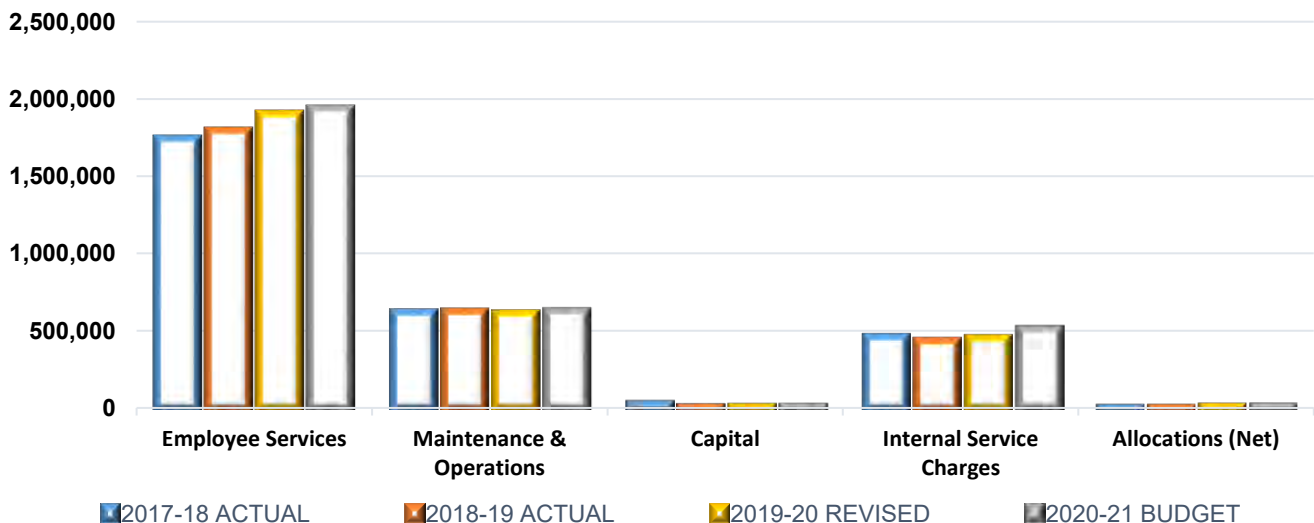
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	11.0	11.0	11.0	11.0
Temporary Part-Time (FTE)	31.7	33.0	33.0	36.3
Department Total	42.7	44.0	44.0	47.3
BUDGET:				
Employee Services	1,736,006	1,791,136	1,897,715	1,935,380
Maintenance & Operations	618,606	622,732	614,250	627,560
Capital Outlay	26,623	6,990	8,000	8,000
Internal Service Charges	460,445	434,840	454,045	512,560
Allocations (Net)	1,855	1,875	9,925	11,400
Total Budget	2,843,535	2,857,573	2,983,935	3,094,900

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
555-414	LAKES				
5001	REGULAR FULL-TIME	618,479	609,549	670,730	680,280
5004	TEMPORARY PART-TIME	619,951	652,406	705,865	726,140
5020	OVERTIME	23,694	24,094	17,400	17,400
5025	OTHER EMPLOYEE OVERHEAD	35,216	34,203	36,490	38,040
5026	PERS-NORMAL COST	103,676	105,646	97,555	110,210
5029	PERS-UNFUNDED LIABILITY	144,005	166,706	184,130	197,690
5027	MEDICAL	71,089	79,267	100,645	73,220
5028	WORKERS' COMPENSATION	110,821	110,162	75,415	80,260
5030	FLEXIBLE BENEFITS	9,076	9,103	9,485	12,140
	TOTAL, EMPLOYEE SERVICES	1,736,006	1,791,136	1,897,715	1,935,380
5101	OFFICE/OPERATING SUPPLIES	124,338	138,816	149,800	153,600
5107	MINOR TOOLS & EQUIPMENT	27,929	27,191	20,600	27,000
5126	MAINTENANCE OF EQUIPMENT	23,123	21,479	24,000	24,010
5131	PROFESSIONAL SERVICES/CONTRACTS	353,762	340,265	322,350	324,450
5139	OTHER BUILDING REPAIRS/MAINTENANCE	48	0	0	0
5160	TRAINING AND MEETINGS	627	4,171	3,000	3,000
5162	DUES AND SUBSCRIPTIONS	211	532	500	500
5167	ADVERTISING AND PRINTING	610	1,311	3,000	4,000
5170	UTILITIES	83,769	84,377	85,000	85,000
5173	OTHER TELEPHONE	4,189	4,591	6,000	6,000
	TOTAL, M & O	618,606	622,732	614,250	627,560
5209	OTHER CAPITAL OUTLAY	0	6,990	8,000	8,000
5210	BUILDING IMPROVEMENTS	26,623	0	0	0
	TOTAL, CAPITAL OUTLAY	26,623	6,990	8,000	8,000
5125	BUILDING MAINTENANCE	149,425	149,315	139,285	186,140

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
555-414	LAKES				
5127	WAREHOUSE	0	0	0	5,030
5164	FLEET SERVICES	171,750	143,385	183,055	184,140
5165	DUPLICATING	9,495	8,675	6,085	5,690
5172	TELECOMMUNICATIONS	17,195	10,785	9,200	7,720
5174	RADIO COMMUNICATIONS	24,115	32,725	32,610	33,300
5175	MAIL & MOBILE SERVICES	60	20	30	1,350
5178	NETWORK & SYSTEMS ADMINISTRATION	12,435	12,515	11,615	13,250
5183	INSURANCE	75,970	77,420	72,165	75,940
	TOTAL, INTERNAL SERVICE CHARGES	460,445	434,840	454,045	512,560
	SUBTOTAL, LAKES	2,841,681	2,855,698	2,974,010	3,083,500
5901	ALLOCATED IN	1,855	1,875	9,925	11,400
	TOTAL, LAKES	2,843,535	2,857,573	2,983,935	3,094,900



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Enterprise Fund Sources and Uses

WASTEWATER

This fund was created to account for the financial activity of the City's sewer utility. The sewer utility is financed and operated in a manner similar to a private enterprise. The costs (expenses, including depreciation) of providing these services to the general public are financed or recovered primarily through user charges.

Sources of Funds:

Service Charges	\$32,500,000
San Diego Treatment Charge	2,800,000
Connection Charges	350,000
Interest	340,000
Sale of Recycled Water	4,500,000
Other Revenue	150,000
Agency Incentive Payments	100,000
Reimbursement from Outside Agencies	80,000
City of San Diego Reimbursements	300,000
New SRF & IBank Loans	53,300,000
SDG&E Raw Water Line	82,500
TOTAL, Sources	<u><u>\$94,502,500</u></u>

Uses of Funds:

<u>Operating Budget (Wastewater/Recycled Water/Environmental Programs)</u>	
Employee Services	\$12,620,090
Maintenance and Operations	12,703,410
Capital Outlay	681,500
Internal Service Charges	1,752,160
Allocations	2,318,910
TOTAL, Operating Budget	<u><u>30,076,070</u></u>
Bond Principal	1,795,000
Payment of Wastewater Connection Rights	1,800,000
SRF Loan Principal	2,123,070
Transfer to Wastewater Capital Project Fund	55,310,000
Transfer to Recycling & Waste Reduction Fund	86,980
Add to Capital Project Reserves	3,311,380
TOTAL, Uses	<u><u>\$94,502,500</u></u>

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

WASTEWATER



DESCRIPTION

The Wastewater and Water Reuse Division is responsible for the effective treatment of wastewater within the City's jurisdiction and to treat the flow to various levels of EPA and State Water Resource Control Board mandated levels. The division oversees treatment and reclamation operations, all internal mechanical, electrical, control system & collection system maintenance plus all analytical laboratory analyses for process control and regulatory compliance. Additionally, the Division maintains 11 sewage lift stations, 350 miles of collection system lines. The Division is responsible for compliance to all Federal and State laws associated with wastewater

treatment and water reuse.

DEPARTMENT PRIORITIES

- Provide safe and reliable wastewater collection, treatment and disposal for the residents, businesses and industries in Escondido and areas outside the City served by our system
- Maintain the treatment plant, pump stations, and collection system to meet or exceed all regulatory requirements in an efficient manner
- Provide for future growth and development by optimizing existing facilities and planning improvements to increase the capacity and efficiency of City facilities
- Identify and implement advanced treatment technologies to increase production and quality of recycled water. Provide high quality recycled water to our local agricultural growers.

MAJOR BUDGET IMPACTS

- Increase in salaries and PERS costs. In addition, two Wastewater Treatment Plant Operators were added to prepare for staffing of the Membrane Filtration Reverse Osmosis (MFRO) facility. This was approved by City Council on October 23, 2019. Eliminated one Sr. Wastewater Collections Supervisor position.
- Increases to M & O include controls upgrade for lift stations to replace old motor starters and upgrade/replace relay logic controls with programmable logic controllers (PLC's) and a plant wide security camera upgrade

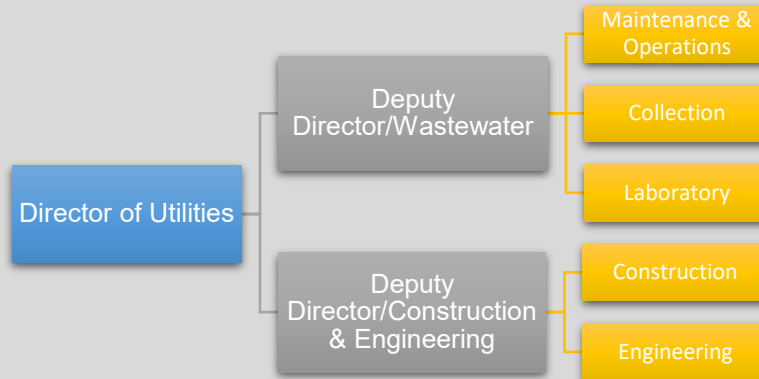
**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Lift station electrical upgrades, trailer mounted high-pressure jetting unit to allow access for sewer maintenance in tight areas where the larger Vactor will not fit, and lift station ARC flash studies are a few of the significant capital outlay items being added to this budget. The overall increase in capital outlay is due to end of life or aging equipment needing replacement or major overhaul to maintain reliability and functionality
- Increase in building maintenance, mail & mobile services and network & systems administration charges. Also, the warehouse has changed their method of charging departments for purchases. Instead of charging department M & O accounts, the warehouse has added an internal service charge amount to applicable departments.
- Significant increase in allocations in from Environmental Programs primarily due to an added allocation for 60% of the Sr. Environmental Inspector position
- Increase in allocations out primarily due to two Wastewater Operator positions that are being allocated to Recycled Water for purposes of the MFRO
- \$1.5 million increase in Service Charges revenue due to increase in wastewater rates and fees that go towards major capital projects
- Added projections for an IBank Loan. This loan funding will be transferred to the Wastewater Capital Project Fund for the MFRO and Distribution Projects
- \$3.3 million addition to capital project reserves

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

WASTEWATER

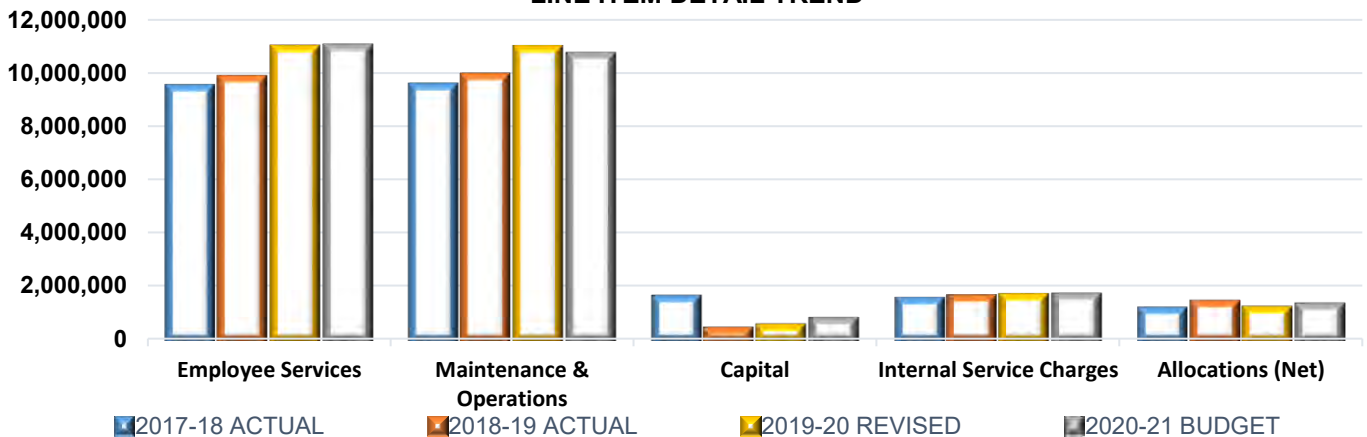
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	74.0	73.0	72.0	73.0
Temporary Part-Time (FTE)	3.8	3.8	3.8	3.8
Department Total	77.8	76.8	75.8	76.8
BUDGET:				
Employee Services	9,419,007	9,773,938	10,887,870	10,941,860
Maintenance & Operations	9,463,147	9,848,688	10,876,440	10,619,020
Capital Outlay	1,517,002	322,869	448,900	681,500
Internal Service Charges	1,437,235	1,537,315	1,594,490	1,606,460
Allocations (Net)	1,076,207	1,338,369	1,110,650	1,228,810
Total Budget	22,912,599	22,821,179	24,918,350	25,077,650

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
558-420	WASTEWATER				
5001	REGULAR FULL-TIME	5,748,622	5,870,487	6,548,625	6,473,930
5004	TEMPORARY PART-TIME	25,129	17,159	75,135	75,140
5020	OVERTIME	313,925	317,956	253,660	253,660
5025	OTHER EMPLOYEE OVERHEAD	189,724	189,725	208,780	204,890
5026	PERS-NORMAL COST	576,160	593,739	668,830	694,810
5029	PERS-UNFUNDED LIABILITY	1,343,879	1,563,744	1,807,020	1,955,080
5027	MEDICAL	696,930	695,352	834,370	801,330
5028	WORKERS' COMPENSATION	445,936	448,071	403,160	395,850
5030	FLEXIBLE BENEFITS	78,700	77,704	88,290	87,170
	TOTAL, EMPLOYEE SERVICES	9,419,007	9,773,938	10,887,870	10,941,860
5101	OFFICE/OPERATING SUPPLIES	313,229	320,881	368,500	223,500
5105	SAFETY EQUIPMENT	13,455	32,429	100,000	100,000
5106	CHEMICALS	390,749	519,156	940,350	880,100
5107	MINOR TOOLS & EQUIPMENT	29,480	30,707	33,000	21,000
5126	MAINTENANCE OF EQUIPMENT	1,208,675	1,152,833	1,005,000	1,165,000
5131	PROFESSIONAL SERVICES/CONTRACTS	1,958,164	2,063,629	2,738,000	2,678,000
5138	PRIOR PERIOD EXPENSE	(41)	(28,617)	0	0
5139	OTHER BUILDING REPAIRS/MAINTENANCE	17,628	4,860	0	0
5159	OTHER MAIL	14	43	0	0
5160	TRAINING AND MEETINGS	28,012	20,709	30,000	30,000
5161	MILEAGE REIMBURSEMENT	119	288	650	650
5162	DUES AND SUBSCRIPTIONS	30,194	37,663	40,000	28,000
5166	OTHER DUPLICATING	0	27	1,250	1,250
5167	ADVERTISING AND PRINTING	485	485	5,000	5,000
5170	UTILITIES	2,251,786	2,731,935	2,047,750	2,047,750
5171	WATER	147,942	26,739	330,000	430,000

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
558-420	WASTEWATER				
5173	OTHER TELEPHONE	45,061	48,361	25,000	25,000
5180	RENT	371,531	284,745	331,765	331,770
5190	OTHER EXPENSE	226,035	228,563	204,500	205,000
5193	SOFTWARE	177,817	192,086	526,800	239,710
5194	MINOR OFFICE EQUIPMENT	12,771	8,049	42,500	42,500
5501	INTEREST EXPENSE	386,726	384,764	382,755	490,730
5502	BOND INTEREST	1,965,366	1,900,161	1,830,160	1,780,600
5505	BOND EXPENSE	159,680	159,925	165,200	165,200
5509	BOND AMORTIZATION	(271,731)	(271,731)	(271,740)	(271,740)
	TOTAL, M & O	9,463,147	9,848,688	10,876,440	10,619,020
5209	OTHER CAPITAL OUTLAY	319,648	261,127	448,900	681,500
5217	SEWER LINES	1,197,354	61,742	0	0
	TOTAL, CAPITAL OUTLAY	1,517,002	322,869	448,900	681,500
5125	BUILDING MAINTENANCE	105,185	118,260	160,000	170,880
5127	WAREHOUSE	0	0	0	13,400
5164	FLEET SERVICES	672,145	713,555	762,865	735,240
5165	DUPLICATING	15,825	26,410	13,115	12,600
5172	TELECOMMUNICATIONS	40,315	46,495	40,705	24,460
5174	RADIO COMMUNICATIONS	64,525	60,090	59,410	60,340
5175	MAIL & MOBILE SERVICES	1,005	905	1,360	13,990
5178	NETWORK & SYSTEMS ADMINISTRATION	113,115	139,150	139,090	159,400
5183	INSURANCE	425,120	432,450	417,945	416,150
	TOTAL, INTERNAL SERVICE CHARGES	1,437,235	1,537,315	1,594,490	1,606,460
	SUBTOTAL, WASTEWATER	21,836,392	21,482,810	23,807,700	23,848,840

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
558-420	WASTEWATER				
5901	ALLOCATED IN	3,074,795	3,281,375	3,321,185	3,689,090
5902	ALLOCATED OUT	(1,998,588)	(1,943,006)	(2,210,535)	(2,460,280)
	TOTAL, WASTEWATER	22,912,599	22,821,179	24,918,350	25,077,650

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

RECYCLED WATER



DESCRIPTION

The Recycled Water division produces recycled water from the Hale Avenue Resource Recovery Facility (the “HARRF”) and distributes it to various City landscape irrigation customers including golf courses, school fields, City parks and green belts. Improvements to the HARRF allow the plant to treat wastewater to a level that is approved for irrigation, manufacturing and other non-drinking, or non-potable purposes. Recycled water offsets higher cost purchases of imported potable water and represent an additional reliable source of local water supply.

DEPARTMENT PRIORITIES

- Safely treat and distribute reliable recycled water for irrigation of landscapes and crops, and to serve needs for industrial water
- Maximize recycled water treatment and delivery to reduce local dependence on imported water
- Efficiently maintain the reclaimed water system to maximize water supply reliability

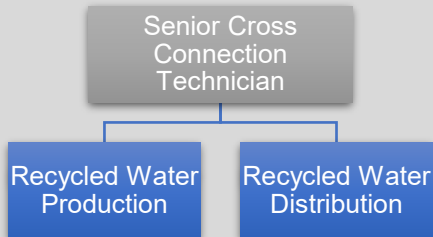
MAJOR BUDGET IMPACTS

- Increase in salaries and PERS costs
- Eliminated amount projected for laboratory supplies. In addition, the reduction in chemical costs is related to increased process efficiencies at the HARRF.
- Increase in allocations in primarily due to two Wastewater Operator positions that are being allocated in from the Wastewater department for purposes of the MFRO

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

RECYCLED WATER

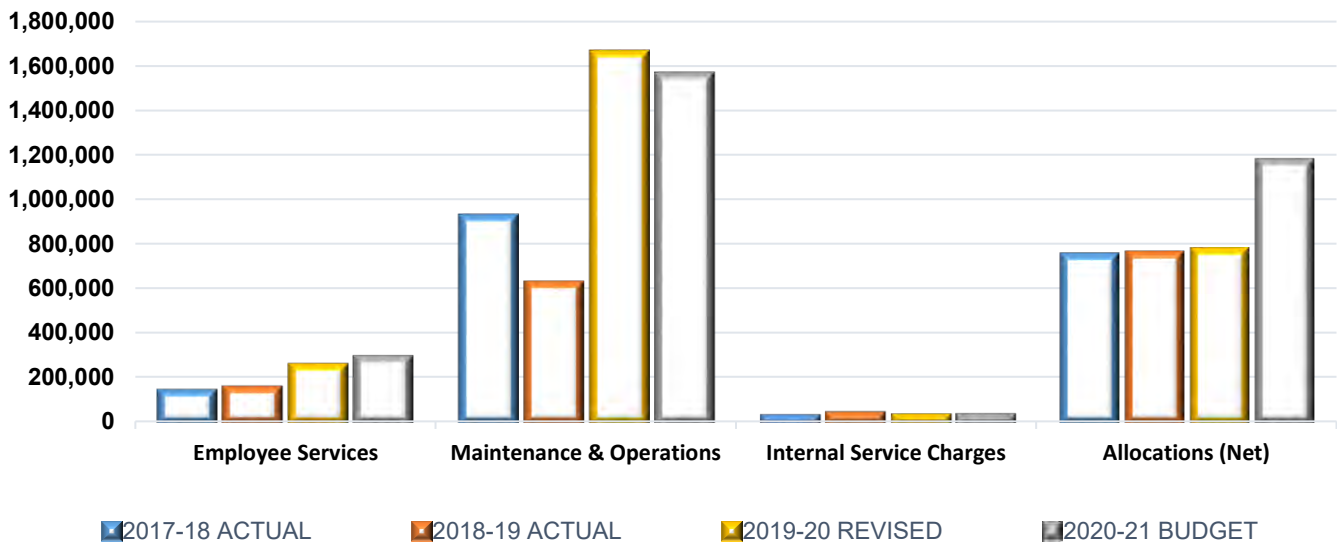
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	2.0	2.0
BUDGET:				
Employee Services	126,995	141,539	247,270	279,850
Maintenance & Operations	911,783	612,766	1,654,460	1,552,060
Internal Service Charges	13,975	26,085	17,785	17,960
Allocations (Net)	739,895	746,655	770,495	1,165,250
Total Budget	1,792,647	1,527,045	2,690,010	3,015,120

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
558-422	RECYCLED WATER				
5001	REGULAR FULL-TIME	78,980	87,278	164,275	171,330
5020	OVERTIME	691	542	0	0
5025	OTHER EMPLOYEE OVERHEAD	2,406	2,576	5,115	5,210
5026	PERS-NORMAL COST	7,911	8,535	15,250	14,560
5029	PERS-UNFUNDED LIABILITY	16,160	20,410	25,625	51,600
5027	MEDICAL	14,383	14,785	26,970	27,380
5028	WORKERS' COMPENSATION	6,462	7,413	10,035	9,770
	TOTAL, EMPLOYEE SERVICES	126,995	141,539	247,270	279,850
5101	OFFICE/OPERATING SUPPLIES	10,866	6,621	28,000	3,000
5105	SAFETY EQUIPMENT	0	8,293	0	0
5106	CHEMICALS	284,627	179,630	675,000	597,600
5107	MINOR TOOLS & EQUIPMENT	0	4,103	0	0
5126	MAINTENANCE OF EQUIPMENT	81,074	171,708	150,000	150,000
5131	PROFESSIONAL SERVICES/CONTRACTS	10,650	16,647	117,500	117,500
5162	DUES AND SUBSCRIPTIONS	0	4,849	5,000	5,000
5167	ADVERTISING AND PRINTING	0	0	500	500
5170	UTILITIES	524,107	216,158	618,460	618,460
5190	OTHER EXPENSE	459	4,758	60,000	60,000
	TOTAL, M & O	911,783	612,766	1,654,460	1,552,060
5164	FLEET SERVICES	3,975	5,375	8,565	6,340
5178	NETWORK & SYSTEMS ADMINISTRATION	1,395	11,390	1,290	1,480
5183	INSURANCE	8,605	9,320	7,930	10,140
	TOTAL, INTERNAL SERVICE CHARGES	13,975	26,085	17,785	17,960
	SUBTOTAL, RECYCLED WATER	1,052,752	780,390	1,919,515	1,849,870

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail**

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
558-422	RECYCLED WATER				
5901	ALLOCATED IN	739,895	746,655	770,495	1,165,250
	TOTAL, RECYCLED WATER	1,792,647	1,527,045	2,690,010	3,015,120

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

ENVIRONMENTAL PROGRAMS



DESCRIPTION

The Environmental Programs Division administers a number of programs relating to water, wastewater and storm water compliance and protects and enhances environmental resources in waterways.

These programs include:

- Water conservation ensuring that the public are aware of our finite sources of water and requirements under the Escondido Municipal Code to use water wisely.
- Pre-treatment of discharges to our sanitary sewer from restaurants and automotive facilities and other sources of high fats, oils and greases to prevent blockages of our sanitary sewer and potential discharges of sewer into the environment.
- Municipal Storm Water permit compliance to ensure that the City prevents discharges of pollutants to the storm drain system and eventually our creeks.
- Wetland Permitting with State and Federal Resource Agencies for City maintenance projects. Recent examples include Kit Carson Park dredging and mitigation projects and maintenance of the City's drainage channels.

The Environmental Programs Division provides value to the community by supporting multiple City departments' compliance with environmental regulations. Where permit requirements overlap, the Environmental Programs Division makes efficient use of City resources; for example, by integrating education activities, combining inspections, using digital technology tools, and planning multi-benefit projects.

DEPARTMENT PRIORITIES

- Ensure and advance compliance with federal and state storm water regulations on a local, watershed, and regional basis
- Manage the City programs to monitor pre-treatment of sewer discharge and water conservation
- Provide education and public outreach to municipal employees, residents, businesses, and other environmental stakeholders

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Apply for, implement and report on environmental resource agency permits for City projects (e.g., maintenance projects which may impact wetlands or waterways)

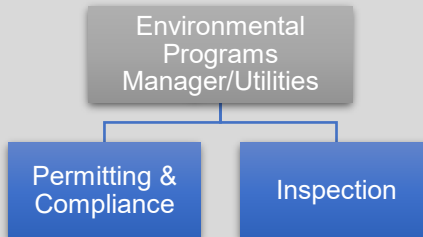
MAJOR BUDGET IMPACTS

- Increase in salaries, PERS and workers' compensation costs
- Increase in water monitoring costs due to Regional Water Board Directive to update Water Quality Improvement Plan resulting in specific increases to Dry Weather Outfall Monitoring Program and San Dieguito Watershed Management Area Compliance projections
- Decrease in building maintenance charges
- Significant increase in allocations out to Wastewater primarily due to an added allocation for 60% of the Sr. Environmental Inspector position

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

ENVIRONMENTAL PROGRAMS

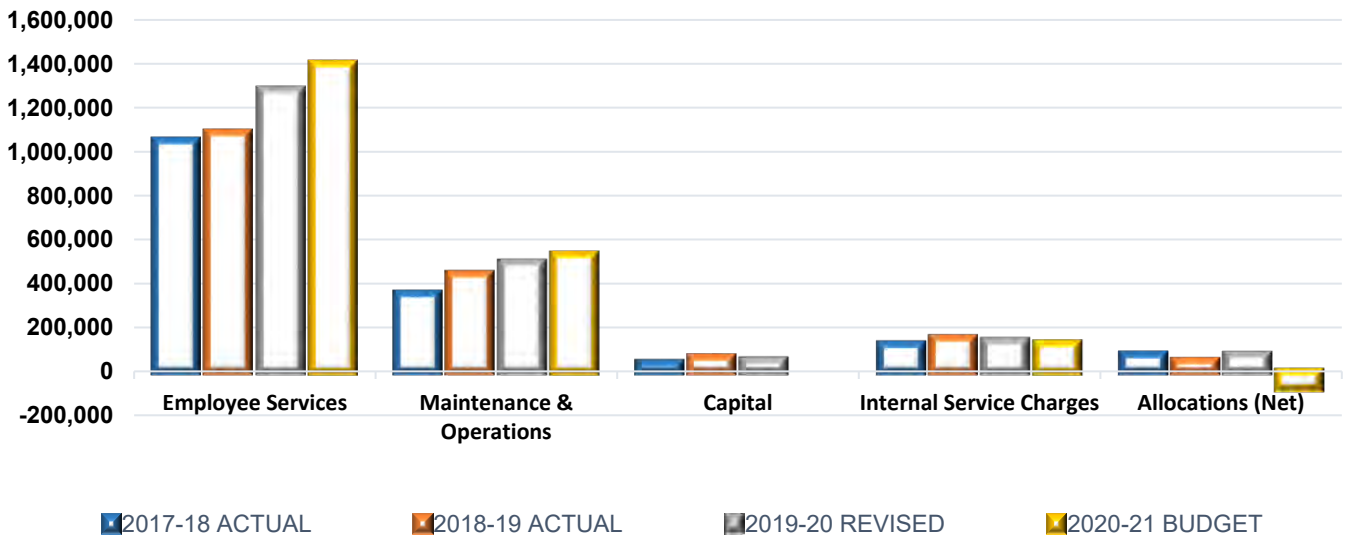
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	10.0	11.0	11.0	11.0
BUDGET:				
Employee Services	1,046,537	1,086,150	1,281,405	1,398,380
Maintenance & Operations	352,422	444,195	496,010	532,330
Capital Outlay	38,790	64,578	50,000	0
Internal Service Charges	122,485	152,195	137,930	127,740
Allocations (Net)	75,714	48,785	75,710	(75,150)
Total Budget	1,635,948	1,795,903	2,041,055	1,983,300

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
558-440	ENVIRONMENTAL PROGRAMS				
5001	REGULAR FULL-TIME	657,599	652,440	778,960	840,390
5004	TEMPORARY PART-TIME	198	0	0	0
5020	OVERTIME	9,353	22,019	0	0
5025	OTHER EMPLOYEE OVERHEAD	24,584	24,883	28,465	30,320
5026	PERS-NORMAL COST	65,299	66,628	87,890	96,660
5029	PERS-UNFUNDED LIABILITY	155,885	184,826	218,550	251,890
5027	MEDICAL	73,860	77,335	102,415	103,850
5028	WORKERS' COMPENSATION	38,196	35,998	41,775	50,580
5030	FLEXIBLE BENEFITS	21,563	22,020	23,350	24,690
	TOTAL, EMPLOYEE SERVICES	1,046,537	1,086,150	1,281,405	1,398,380
5101	OFFICE/OPERATING SUPPLIES	9,876	23,903	3,500	3,500
5126	MAINTENANCE OF EQUIPMENT	99	376	700	700
5131	PROFESSIONAL SERVICES/CONTRACTS	318,269	384,866	418,675	458,490
5160	TRAINING AND MEETINGS	6,935	11,130	8,000	5,000
5161	MILEAGE REIMBURSEMENT	489	475	500	300
5162	DUES AND SUBSCRIPTIONS	1,453	2,427	1,800	1,500
5167	ADVERTISING AND PRINTING	8,481	5,323	10,000	8,000
5173	OTHER TELEPHONE	5,424	8,507	5,000	4,000
5190	OTHER EXPENSE	0	2,400	43,000	46,000
5193	SOFTWARE	0	1,491	1,835	1,840
5194	MINOR OFFICE EQUIPMENT	1,396	3,298	3,000	3,000
	TOTAL, M & O	352,422	444,195	496,010	532,330
5209	OTHER CAPITAL OUTLAY	38,790	64,578	50,000	0
	TOTAL, CAPITAL OUTLAY	38,790	64,578	50,000	0

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
558-440	ENVIRONMENTAL PROGRAMS				
5125	BUILDING MAINTENANCE	40,530	59,660	45,135	25,200
5164	FLEET SERVICES	47,045	41,370	42,620	49,350
5165	DUPLICATING	1,765	180	225	830
5178	NETWORK & SYSTEMS ADMINISTRATION	12,355	12,515	21,940	24,380
5183	INSURANCE	20,790	38,470	28,010	27,980
	TOTAL, INTERNAL SERVICE CHARGES	122,485	152,195	137,930	127,740
	SUBTOTAL, ENVIRONMENTAL PROGRAMS	1,560,233	1,747,118	1,965,345	2,058,450
5901	ALLOCATED IN	423,505	399,380	412,460	442,290
5902	ALLOCATED OUT	(347,791)	(350,596)	(336,750)	(517,440)
	TOTAL, ENVIRONMENTAL PROGRAMS	1,635,948	1,795,903	2,041,055	1,983,300

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Enterprise Fund Sources and Uses**

RECYCLING AND WASTE REDUCTION

This fund was created to account for the financial activity of the City's Recycling and Waste Reduction utility. The Recycling utility is financed and operated in a manner similar to a private enterprise. The costs of providing these services to the general public are financed or recovered primarily through user charges.

Sources of Funds:

AB939/Mandatory Recycling	\$340,140
Beverage Recycling	37,560
Household Hazardous Waste	225,100
Recycling Education Grant	8,000
Used Oil Recycling	41,040
Transfer from Wastewater Fund	86,980
TOTAL, Sources	\$738,820

Uses of Funds:

Employee Services	\$290,460
Maintenance and Operations	276,920
Internal Service Charges	158,810
Allocations	12,630
TOTAL, Uses	\$738,820

RECYCLING AND WASTE REDUCTION



DESCRIPTION

Recycling & Waste Reduction works closely with the City's exclusive hauler, Escondido Disposal, to serve residents and businesses. This includes promoting the continuously evolving definition of recyclable materials; relaying questions and concerns between EDI and the public; providing easy access to EDI schedules and services; publicizing and overseeing the collection of household hazardous waste; monitoring the annual collection of Christmas trees for recycling; and assisting EDI representatives to encourage a better understanding of recent changes in state laws.

Events:

Lake Cleanups – In collaboration with I Love A Clean San Diego, Recycling stages two cleanups at Dixon Lake each year. The Creek to Bay and the Coastal Cleanup events are part of an international campaign to promote community involvement in removing trash from the world's waterways. City employees manage volunteer registration, train hundreds of volunteers each year, provide supplies, and celebrate their efforts.

E-Waste & HHW – Recycling staff secure venues, publicize, and serve as ambassadors at the free biannual e-waste events which include onsite document destruction. Household hazardous waste (HHW) collection events are offered twice a month, by appointment, at no cost to City residents.

Used Oil Filter Exchange – Through state-won grants, Recycling partners with local auto parts stores to educate DIY auto mechanics on the process of recycling used oil and oil filters.

Composting Workshops – The workshops include demonstration and instruction in building and maintaining a backyard compost pile and worm bin (vermicomposting). In addition to promoting waste reduction and diversion, the workshop explains the issue of organic waste, which comprises 40% of the City's waste stream.

We Clean Escondido – Program recognizing volunteer litter-collection efforts. The City provides litter bags and vests to groups which adopt specific areas of the City to clean on a monthly basis.

SCHOOL DISTRICT RECYCLING - Recycling collaborates with the elementary school district through several avenues. An annual Earth Day poster contest encompasses all of the City's K-8 public and private schools. The contest culminates with the mayor lauding 30 finalists at a ceremony held in City Council Chambers.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

Recycling also supports a campaign to expand school recycling and reduce the district's waste stream, thereby assisting compliance with state laws and cutting trash-related costs. Appearances at school health and environmental fairs is another Recycling outreach event.

STATE MANDATED REGULATIONS/REPORTS - The state of California is a leader in regulations and legislation protecting the environment. Recycling addresses the ever-changing world of current and upcoming legislation as it impacts the City and provides documentation illustrating compliance with required regulations and laws.

DEPARTMENT PRIORITIES

- Meet requirements for state assembly bills 939 (waste diversion goals), 341 (mandatory commercial recycling), and 1826 (mandatory commercial organics recycling) by continuing, supporting and implementing residential waste reduction and recycling programs, and working with Escondido's waste hauler to encourage increased diversion of commercial and industrial waste
- Meet state and federal household hazardous waste disposal regulations by educating the public, promoting new and existing household hazardous waste programs, and offering safe and legal disposal of household-generated hazardous waste to Escondido residents
- Monitor contract of franchised waste hauler to ensure compliance with contract requirements for trash and recycling collection, processing, and disposal all while supporting resident expectations and high quality customer service
- Meet recycling and waste reduction community outreach and education goals by continuing, supporting and implementing litter prevention and cleanup programs as well as presenting at fairs, school functions, and community centers

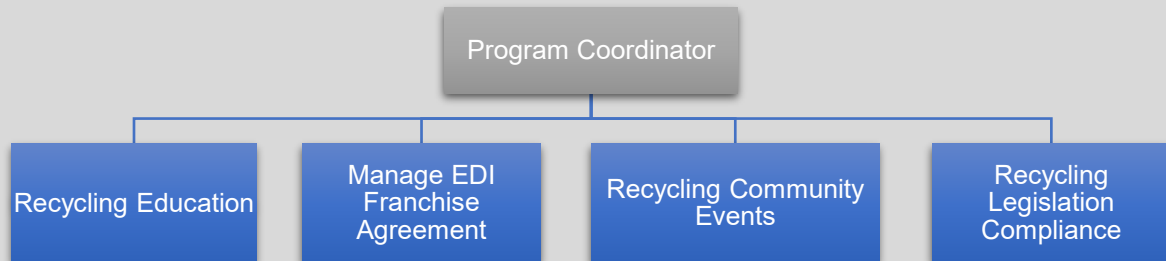
MAJOR BUDGET IMPACTS

- Increase in PERS costs
- Increase in building maintenance charges
- Added allocation in for support provided by the Water department
- \$341,000 increase in overall projected revenue
- Transfer in from Wastewater fund to provide funding for excess costs compared to total revenue

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

RECYCLING AND WASTE REDUCTION

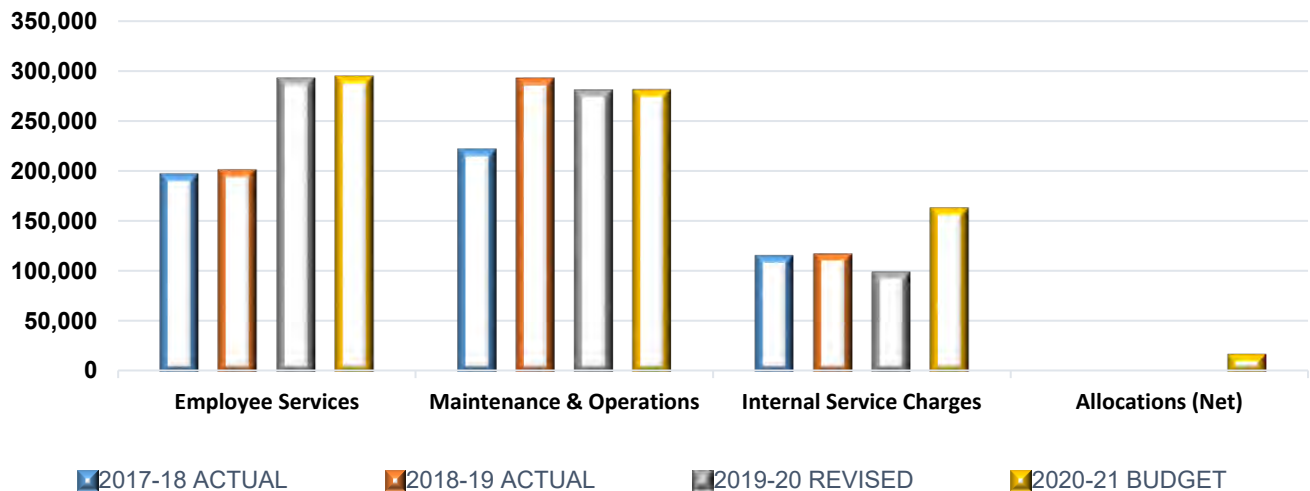
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	2.0	2.0	3.0	3.0
Temporary Part-Time (FTE)	1.3	1.4	1.4	1.4
Department Total	3.3	3.4	4.4	4.4
BUDGET:				
Employee Services	192,765	197,161	288,330	290,460
Maintenance & Operations	217,652	288,745	276,665	276,920
Internal Service Charges	111,035	112,900	94,890	158,810
Allocations	0	0	0	12,630
Total Budget	521,452	598,806	659,885	738,820

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 REVISED	2020-21 BUDGET
561-407	RECYCLING AND WASTE REDUCTION				
5001	REGULAR FULL-TIME	113,758	113,918	166,185	166,010
5004	TEMPORARY PART-TIME	22,601	22,816	27,000	27,000
5020	OVERTIME	319	0	1,500	1,500
5025	OTHER EMPLOYEE OVERHEAD	5,882	5,863	8,140	9,010
5026	PERS-NORMAL COST	13,700	14,177	21,800	22,190
5029	PERS-UNFUNDED LIABILITY	25,530	29,305	33,505	50,000
5027	MEDICAL	10,204	10,493	26,975	11,680
5028	WORKERS' COMPENSATION	765	590	3,225	3,070
5030	FLEXIBLE BENEFITS	6	0	0	0
	TOTAL, EMPLOYEE SERVICES	192,765	197,161	288,330	290,460
5101	OFFICE/OPERATING SUPPLIES	9,141	5,083	10,700	10,700
5131	PROFESSIONAL SERVICES/CONTRACTS	125,317	135,521	120,000	120,000
5138	PRIOR PERIOD EXPENSE	0	28,617	0	0
5160	TRAINING AND MEETINGS	1,765	72	6,000	6,000
5162	DUES & SUBSCRIPTIONS	400	438	500	500
5167	ADVERTISING AND PRINTING	4,819	7,984	7,000	7,000
5170	UTILITIES	0	4,475	0	0
5173	OTHER TELEPHONE	0	223	0	0
5180	RENT	0	0	0	0
5190	OTHER EXPENSE	76,210	106,331	132,465	132,720
	TOTAL, M & O	217,652	288,745	276,665	276,920
5125	BUILDING MAINTENANCE	96,630	98,660	82,440	141,840
5164	FLEET SERVICES	3,575	3,575	3,575	3,470
5178	NETWORK & SYSTEMS ADMINISTRATION	5,485	5,520	5,165	7,320

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
561-407	RECYCLING AND WASTE REDUCTION				
5183	INSURANCE	5,345	5,145	3,710	6,180
	TOTAL, INTERNAL SERVICE CHARGES	111,035	112,900	94,890	158,810
	SUBTOTAL, BUILDING MAINTENANCE	521,452	598,806	659,885	726,190
5901	ALLOCATED IN	0	0	0	12,630
	TOTAL, RECYCLING AND WASTE REDUCTION	521,452	598,806	659,885	738,820



Internal Service Funds

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Internal Service Fund Sources and Uses

BUILDING MAINTENANCE

This fund was created to account for financial activity related to the maintenance and repair of all City-owned buildings. Funding is provided through charges to other departments, based on square footage, common area allocation, and specific maintenance projects. A reserve for replacement will be accumulated to replace carpeting, air conditioning, roofing and other maintenance items.

Sources of Funds:

Charges to Departments:

City Council	\$36,010
City Manager	48,970
City Attorney	47,350
City Clerk	52,760
City Treasurer	14,220
Finance	65,870
Human Resources/Risk Mgmt.	59,170
Information Systems/Administration	64,920
Recreation	325,710
Library	174,620
Older Adult Services	289,160
Communications	6,750
Planning/Building/Code Enforcement	99,280
Engineering	158,100
Maintenance/Streets	73,420
Maintenance/Parks	342,660
Radio Communications	6,990
Police	1,279,770
Fire	342,330
Center for the Arts	750,780
CDBG Administration	9,400
Successor Agency-Housing	3,400
Water/Lakes	520,690
Wastewater/Environmental Programs	196,080
Recycling and Waste Reduction	141,840
Duplicating	6,730
Fleet Services	161,390
TOTAL, Charges to Departments	5,278,370
Use of Available Fund Balance	42,210
TOTAL, Sources	<u><u>\$5,320,580</u></u>

Uses of Funds:

Operating Budget

Employee Services	\$2,459,030
Maintenance and Operations	2,567,320
Internal Service Charges	169,320
Allocations	22,800
TOTAL, Operating Budget	5,218,470
CEC Loan Principal	99,850
SDG&E Loan Principal	2,260
TOTAL, Uses	<u><u>\$5,320,580</u></u>

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

BUILDING MAINTENANCE



DESCRIPTION

The Building Maintenance Internal Service Fund was created to account for transactions related to the maintenance and repair of City facilities. Costs to other departments are billed through charges to each affected department for services received. Funds are collected on an annual basis through each affected departments operating budget and deposited into the Building Maintenance Fund. This fund may also accumulate reserves that can be used for major repairs, unanticipated expenses, and planned capital projects.

Facility Maintenance - Facility maintenance performs a variety of services such as preventative maintenance, minor work orders, small remodels, capital project management, and energy conservation for all City departments.

Custodial Maintenance - Custodial maintenance performs cleaning and room setups at a number of the City's major facilities. They are also typically responsible for opening and securing their assigned building. Additionally, the City uses some contract services to assist in the custodial maintenance of its facilities.

Capital Projects - Building Maintenance manages a number of capital projects each year, in addition to the day-to-day activities. These projects usually go out to public bid and are awarded to various contractors. Projects can range from a few thousand dollars, to hundreds of thousands of dollars.

DEPARTMENT PRIORITIES

- Maintain City facilities and structures in a way that will reflect a positive City appearance
- Provide custodial services for various City facilities and parks
- Open and secure City buildings as well as maintain and respond to fire and security alarms
- Review plans for future City structures and facilities to establish equipment continuity, ensure quality standards and alleviate potential maintenance problems

MAJOR BUDGET IMPACTS

- Increase in salaries and PERS costs. Significant decrease in the amount projected for medical insurance

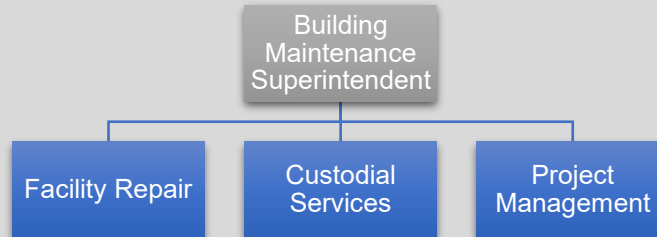
**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Decrease in M & O primarily due to decrease in HVAC and Electrical repair professional services costs due to the hiring of Electrician and HVAC positions
- Increase in fleet services and general liability insurance charges. Also, the warehouse has changed their method of charging departments for purchases. Instead of charging department M & O accounts, the warehouse has added an internal service charge amount to applicable departments.
- Increase in allocations in from Streets
- \$175,000 decrease in charges to the General Fund

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

BUILDING MAINTENANCE

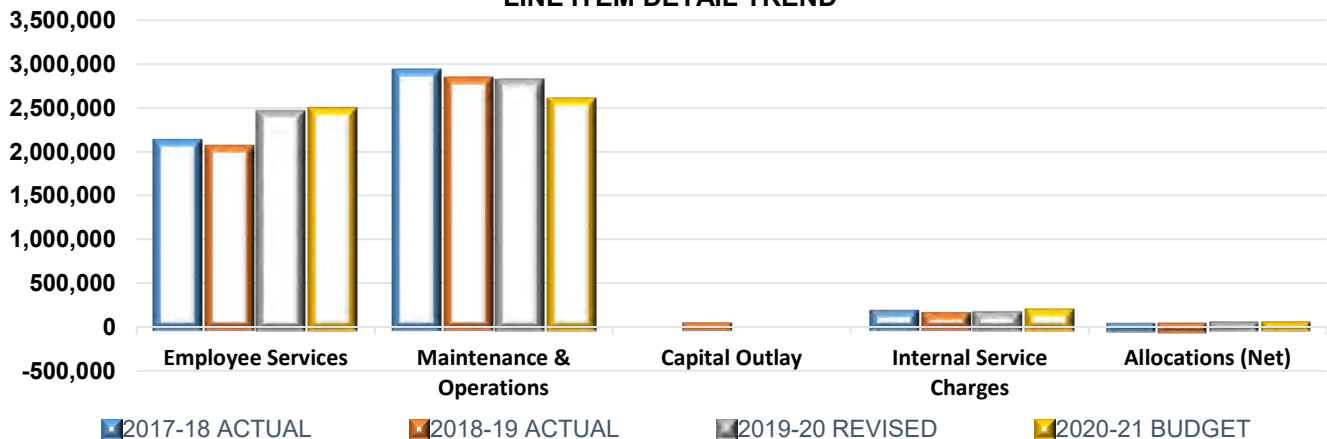
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	15.0	14.0	16.0	16.0
Regular Part-Time	0.8	0.8	0.8	0.8
Temporary Part-Time (FTE)	21.9	22.2	22.2	22.2
Department Total	37.7	37.0	39.0	39.0
BUDGET:				
Employee Services	2,093,463	2,028,999	2,418,925	2,459,030
Maintenance & Operations	2,894,478	2,800,593	2,775,430	2,567,320
Capital Outlay	0	31	0	0
Internal Service Charges	149,820	121,055	136,200	169,320
Allocations (Net)	(14,252)	(27,594)	19,745	22,800
Total Budget	5,123,508	4,923,083	5,350,300	5,218,470

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
650-450	BUILDING MAINTENANCE				
5001	REGULAR FULL-TIME	880,901	799,032	1,030,340	1,065,590
5003	REGULAR PART-TIME	27,490	29,610	28,770	30,810
5004	TEMPORARY PART-TIME	371,259	363,506	444,050	444,050
5020	OVERTIME	152,644	160,662	130,000	130,000
5025	OTHER EMPLOYEE OVERHEAD	44,486	40,932	48,570	50,100
5026	PERS-NORMAL COST	105,414	104,729	134,825	130,330
5029	PERS-UNFUNDED LIABILITY	204,350	232,311	254,055	298,090
5027	MEDICAL	170,966	173,130	227,220	188,270
5028	WORKERS' COMPENSATION	117,903	109,749	102,620	102,630
5030	FLEXIBLE BENEFITS	18,051	15,338	18,475	19,160
	TOTAL, EMPLOYEE SERVICES	2,093,463	2,028,999	2,418,925	2,459,030
5101	OFFICE/OPERATING SUPPLIES	8,704	7,704	7,000	7,010
5102	CUSTODIAL SUPPLIES	107,054	93,150	95,000	95,000
5126	MAINTENANCE OF EQUIPMENT	2,109	0	3,000	3,000
5131	PROFESSIONAL SERVICES/CONTRACTS	1,535,491	1,511,441	1,300,845	1,086,850
5138	PRIOR PERIOD EXPENSE	(1,961)	0	0	0
5139	OTHER BUILDING REPAIRS/MAINTENANCE	226,940	170,994	232,405	240,740
5160	OTHER BUILDING REPAIRS/MAINTENANCE	0	1,625	0	0
5162	DUES AND SUBSCRIPTIONS	0	0	250	250
5166	OTHER DUPLICATING	0	0	0	1,400
5167	ADVERTISING & PRINTING	0	627	0	0
5170	UTILITIES	968,446	966,647	1,090,000	1,090,000
5171	WATER	21,598	23,246	23,000	23,000
5173	OTHER TELEPHONE	6,559	7,749	11,000	11,000
5180	RENT	1,411	2,825	2,000	2,000

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
650-450	BUILDING MAINTENANCE				
5501	INTEREST	18,127	14,585	10,930	7,070
	TOTAL, M & O	2,894,478	2,800,593	2,775,430	2,567,320
5206	COMPUTER EQUIPMENT	0	31	0	0
	TOTAL, CAPITAL OUTLAY	0	31	0	0
5127	WAREHOUSE	0	0	0	15,080
5164	FLEET SERVICES	73,300	50,175	66,870	76,080
5165	DUPLICATING	180	195	105	530
5172	TELECOMMUNICATIONS	1,205	1,555	955	890
5174	RADIO COMMUNICATIONS	8,665	1,680	1,670	1,700
5178	NETWORK & SYSTEMS ADMINISTRATION	16,290	16,415	15,485	17,340
5183	INSURANCE	50,180	51,035	51,115	57,700
	TOTAL, INTERNAL SERVICE CHARGES	149,820	121,055	136,200	169,320
	SUBTOTAL, BUILDING MAINTENANCE	5,137,760	4,950,677	5,330,555	5,195,670
5901	ALLOCATED IN	12,100	9,250	19,745	22,800
5902	ALLOCATED OUT	(26,352)	(36,844)	0	0
	TOTAL, BUILDING MAINTENANCE	5,123,508	4,923,083	5,350,300	5,218,470

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Internal Service Fund Sources and Uses

WAREHOUSE

This fund was created to account for all financial activity related to the provision of a central warehouse. Funding is provided through charges to user departments.

Sources of Funds:

<u>Charges to Departments:</u>	
Maintenance/Parks	\$16,760
Maintenance/Streets	15,080
Water	83,790
Lakes	5,030
Wastewater	13,400
Building Maintenance	15,080
Fleet	18,430
TOTAL, Sources	<u><u>\$167,570</u></u>

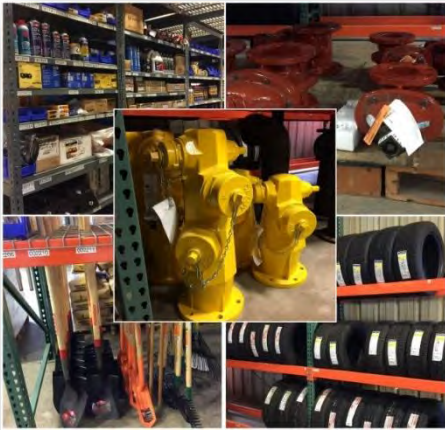
Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$81,250
Maintenance and Operations	7,970
Internal Service Charges	37,540
Allocations	28,450
TOTAL, Operating Budget	<u><u>155,210</u></u>
Add to Available Fund Balance	12,360
TOTAL, Uses	<u><u>\$167,570</u></u>

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

WAREHOUSE

DESCRIPTION



The City's Warehouse provides a centralized warehouse location to store goods and materials that are necessary for daily operations, and essential for unforeseen emergencies or immediate repairs. Some of the most prominent stocked items include: employee safety equipment, automotive repair parts, janitorial supplies, landscaping maintenance items, and water repair materials. The Public Works and Utilities departments are the main users of the warehouse and the cost of operations is allocated to their divisions based on the total cost of inventory distributed to each division.

DEPARTMENT PRIORITIES

- Volume purchasing of inventory items and central warehousing to provide cost savings and time efficiency to City departments
- Increase the selection of inventory items available to the City to reduce individual online or retail purchases, which reduces paperwork and streamlines the payment process
- Reduce per unit cost by securing competitive contracts and reducing transportation cost

MAJOR BUDGET IMPACTS

- Elimination of one regular full-time and one temporary part-time position. Automated software system, elimination of offsite deliveries and implementation of a self-checkout process allows only one employee to be needed to manage the inventory.
- Decrease in M & O primarily due to decrease in supplies such as small tools and uniforms and training and meetings
- Increase in network & systems administration charges
- Increase in allocations in from the Finance department
- Add \$12,000 to fund balance

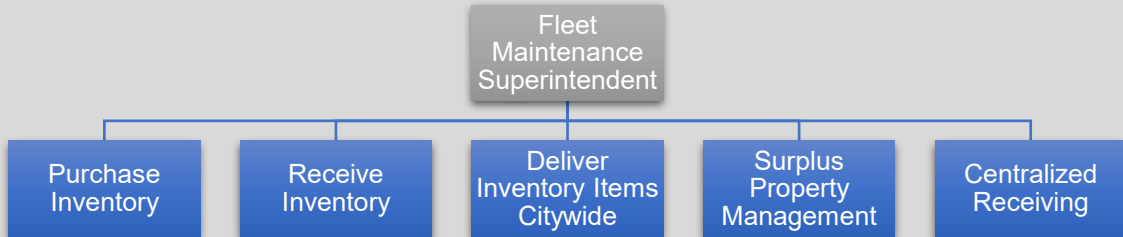
**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- The warehouse has changed their method of charging departments for purchases. Instead of charging department M & O accounts, the warehouse has added an internal service charge amount to applicable departments.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

WAREHOUSE

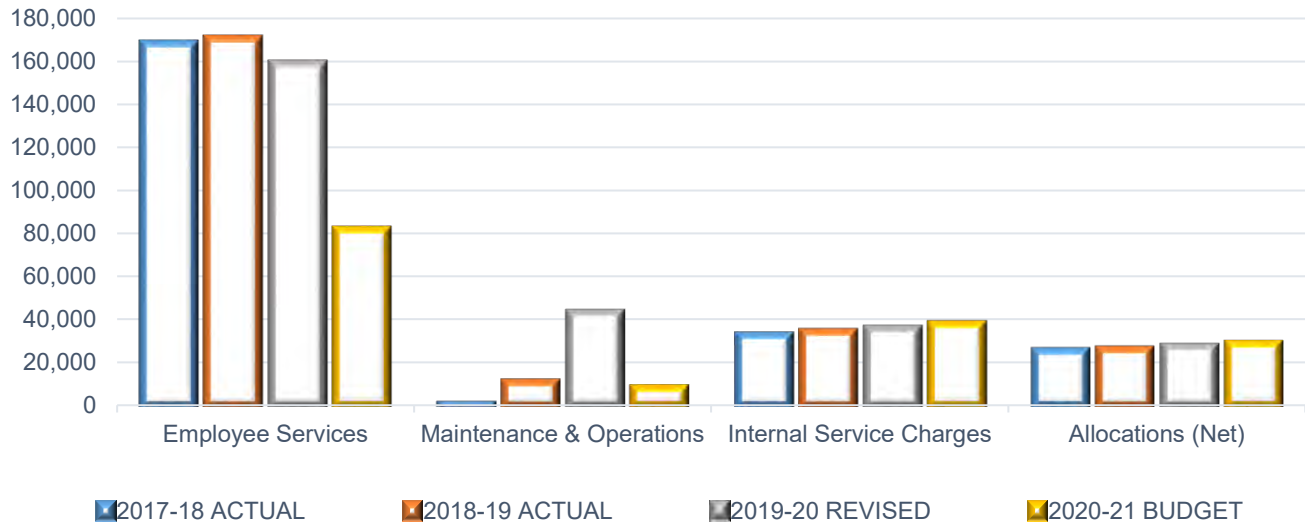
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	2.0	2.0	2.0	1.0
Temporary Part-Time (FTE)	0.0	0.8	0.8	0.0
Department Total	2.0	2.8	2.8	1.0
BUDGET:				
Employee Services	168,163	170,141	158,400	81,250
Maintenance & Operations	56	10,557	42,950	7,970
Internal Service Charges	32,425	34,145	35,385	37,540
Allocations (Net)	25,120	25,965	27,145	28,450
Total Budget	225,764	240,807	263,880	155,210

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
652-710	WAREHOUSE				
5001	REGULAR FULL-TIME	107,503	100,793	73,510	48,190
5004	TEMPORARY PART-TIME	0	7,069	15,600	0
5020	OVERTIME	0	495	300	300
5025	OTHER EMPLOYEE OVERHEAD	4,119	3,997	4,445	2,020
5026	PERS-NORMAL COST	10,689	10,166	12,040	5,540
5029	PERS-UNFUNDED LIABILITY	23,125	26,510	30,310	14,510
5027	MEDICAL	10,188	9,777	11,495	5,840
5028	WORKERS' COMPENSATION	10,546	9,599	8,690	4,850
5030	FLEXIBLE BENEFITS	1,993	1,735	2,010	0
	TOTAL, EMPLOYEE SERVICES	168,163	170,141	158,400	81,250
5101	OFFICE/OPERATING SUPPLIES	3,090	1,447	3,310	2,090
5126	MAINTENANCE OF EQUIPMENT	83	220	400	400
5131	PROFESSIONAL SERVICES	748	727	540	480
5160	TRAINING & MEETINGS	189	0	500	0
5162	DUES & SUBSCRIPTIONS	130	0	0	0
5190	OTHER EXPENSE	(4,184)	8,162	5,000	5,000
5193	SOFTWARE	0	0	33,200	0
	TOTAL, M & O	56	10,557	42,950	7,970
5164	FLEET SERVICES	18,085	18,790	18,790	19,340
5172	TELECOMMUNICATIONS	1,305	2,235	945	1,320
5178	NETWORK & SYSTEMS ADMINISTRATION	5,560	5,665	7,745	8,900
5183	INSURANCE	7,475	7,455	7,905	7,980
	TOTAL, INTERNAL SERVICE CHARGES	32,425	34,145	35,385	37,540
	SUBTOTAL, WAREHOUSE	200,644	214,842	236,735	126,760

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
652-710	WAREHOUSE				
5901	ALLOCATED IN	25,120	25,965	27,145	28,450
	TOTAL, WAREHOUSE	225,764	240,807	263,880	155,210

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Internal Service Fund Sources and Uses

FLEET SERVICES

This fund was created to account for transactions related to the maintenance, operation, and replacement of the City's vehicles, whereby the City can more accurately determine the full cost of services. Such costs to other departments are billed through charges to user departments in the form of a rental payment for each piece of equipment.

Sources of Funds:

<u>Charges to Departments:</u>	
City Clerk	\$4,370
Risk Management	4,400
Recreation	31,030
Planning	3,030
Code Enforcement	50,890
Building	22,590
Engineering	68,890
Maintenance/Streets	1,006,920
Maintenance/Parks	166,190
Police	1,282,770
Fire	826,790
Non-Departmental	24,730
CDBG Administration	3,240
Water	929,480
Canal	85,740
Lakes	184,140
Wastewater	735,240
Recycled Water	6,340
Environmental Programs	49,350
Recycling and Waste Reduction	3,470
Building Maintenance	76,080
Warehouse	19,340
Network & Systems Administration	5,120
TOTAL, Charges to Departments	5,590,140
Accident Recovery	50,000
Interest	125,000
Use of Available Fund Balance	573,610
TOTAL, Sources	\$6,338,750

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$1,394,750
Maintenance and Operations	2,188,860
Capital Outlay	2,310,000
Internal Service Charges	237,290
Allocations	22,800
TOTAL, Operating Budget	6,153,700
Lease Payment Principal	185,050
TOTAL, Uses	\$6,338,750

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

FLEET SERVICES



DESCRIPTION

The Fleet Services Internal Service Fund was created to account for transactions related to the maintenance, operations, fueling, replacement, and disposal of City vehicles, whereby the City can more accurately determine the full operational costs of services. Such costs to other departments are billed through charges to each affected department in the form of a rental payment for each piece of equipment. Funds are collected on an annual basis through each affected department's operating budget and deposited into the Fleet Fund. The Fleet Fund also accumulates reserves for future vehicle and equipment purchases

on a predetermined replacement schedule.

Fleet Maintenance - The Fleet Services Department centralizes the management of the City's fleet of vehicles and equipment, performing a variety of services, including preventative maintenance, diagnostics, major and minor repair, component overhauls, fabrication, emission testing and certification, emergency vehicle outfitting, and compliance for all City departments. This centralized approach sets Citywide priorities for fleet equipment maintenance and replacement.

Capital - The Fleet Services Department maintains more than 650 pieces of equipment and vehicles along with an additional 150 pieces of small equipment. This includes fire apparatus, police vehicles, sewer combination trucks, heavy equipment, street sweepers, mowers, motorcycles, sedans, and trucks to chainsaws, weed whips, generators, pumps, and small engines.

Other Fleet Services - Fleet Services is responsible for providing fuels (gasoline, diesel, and propane) for all City vehicles and equipment. Fleet staff review and write City policies and procedures regarding use of vehicles and equipment. Fleet also assists the Risk & Safety Division with vehicle and equipment training.

DEPARTMENT PRIORITIES

- Provide a safe and reliable fleet of vehicles and equipment through a good preventive maintenance and repair services program
- Provide a constant, reliable supply of gasoline and diesel fuel at a competitive price for the City's fleet

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Specify, acquire and outfit new vehicles for the City's fleet and dispose of vehicles designated for replacement
- Continue purchasing fuel efficient vehicles in an effort to coincide with the City's current and future Climate Action Plan.

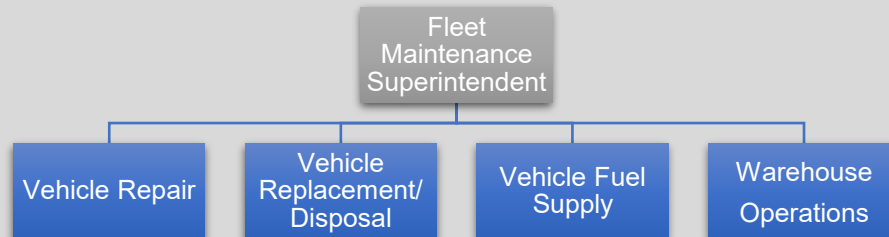
MAJOR BUDGET IMPACTS

- Increase in salaries and PERS costs
- Decrease in M & O primarily due to decrease in interest payment due on Fire Ladder Truck lease and amount projected for car washes
- Decrease in capital outlay is due to decrease in amount of vehicles projected to be replaced compared to the prior year. \$1.4m in vehicle replacements have been deferred out to future years.
- Increase in building maintenance charges. Also, the warehouse has changed their method of charging departments for purchases. Instead of charging department M & O accounts, the warehouse has added an internal service charge amount to applicable departments.
- Increase in allocations in from the Streets department
- \$536,000 decrease in charges to the General fund
- Use of \$574,000 in available fund balance

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

FLEET SERVICES

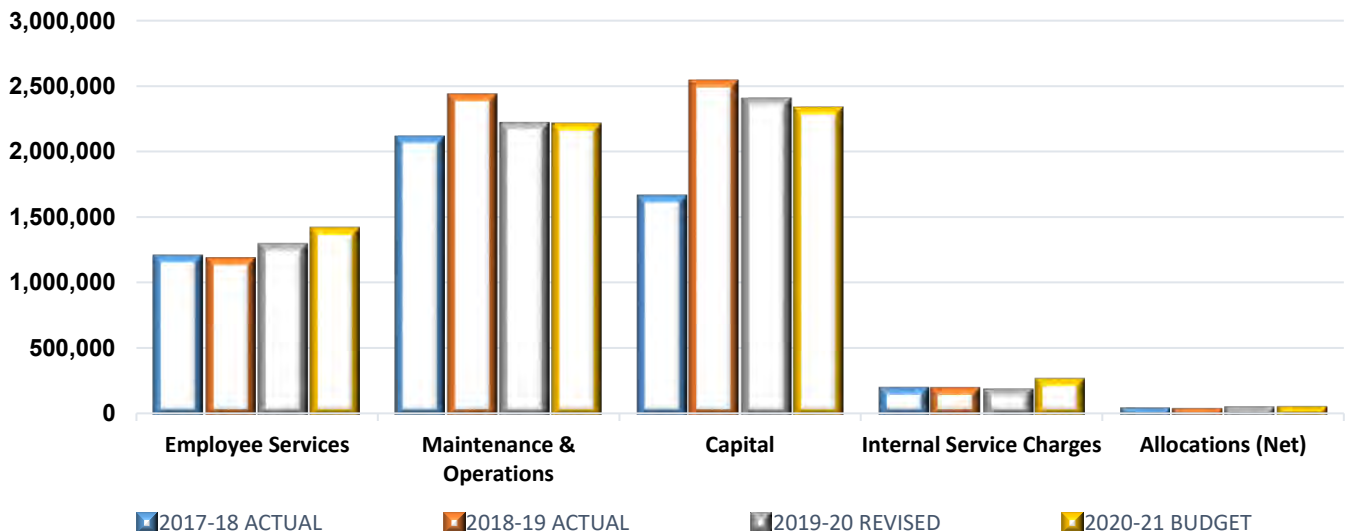
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	12.0	12.0	12.0	12.0
Temporary Part-Time (FTE)	1.4	0.0	0.0	0.0
Department Total	13.4	12.0	12.0	12.0
BUDGET:				
Employee Services	1,180,680	1,165,217	1,268,455	1,394,750
Maintenance & Operations	2,089,519	2,410,718	2,194,040	2,188,860
Capital Outlay	1,638,485	2,515,507	2,379,720	2,310,000
Internal Service Charges	168,945	170,695	157,175	237,290
Allocations (Net)	12,100	9,250	19,750	22,800
Total Budget	5,089,729	6,271,386	6,019,140	6,153,700

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
653-715 FLEET SERVICES					
5001	REGULAR FULL-TIME	676,548	635,824	733,630	811,230
5004	TEMPORARY PART-TIME	52,506	24,851	0	0
5020	OVERTIME	28,945	62,179	30,900	30,900
5025	OTHER EMPLOYEE OVERHEAD	28,820	26,169	29,670	30,830
5026	PERS-NORMAL COST	67,789	61,632	71,425	79,970
5029	PERS-UNFUNDED LIABILITY	161,165	189,951	208,005	240,960
5027	MEDICAL	103,020	102,722	140,525	142,560
5028	WORKERS' COMPENSATION	56,635	53,488	44,235	47,530
5030	FLEXIBLE BENEFITS	5,250	8,402	10,065	10,770
TOTAL, EMPLOYEE SERVICES		1,180,680	1,165,217	1,268,455	1,394,750
5101	OFFICE/OPERATING SUPPLIES	133,140	161,109	41,590	46,590
5111	GASOLINE	739,968	811,295	900,000	900,000
5112	OIL AND LUBRICANTS	29,588	32,681	40,000	40,000
5113	OTHER MOTIVE FUELS	234,941	293,538	300,000	300,000
5115	TIRES AND TUBES	198,807	160,003	145,000	145,000
5116	REPAIR PARTS	372,070	355,890	300,000	300,000
5117	OUTSIDE REPAIRS	205,167	360,084	250,000	250,000
5118	MOTIVE REPAIR PARTS	40	180	7,500	7,500
5119	ACCIDENT REPAIRS	59,139	75,597	70,000	70,000
5126	MAINTENANCE OF EQUIPMENT	1,776	17,787	5,000	5,000
5128	MAJOR MAINTENANCE	1,656	19,112	10,000	10,000
5131	PROFESSIONAL SERVICES/CONTRACTS	56,353	77,972	71,800	71,800
5160	TRAINING AND MEETINGS	4,437	3,378	5,000	5,000
5162	DUES AND SUBSCRIPTIONS	0	3,114	140	140
5173	OTHER TELEPHONE	2,086	1,472	2,500	2,500
5182	INTEREST	20,439	15,545	10,510	5,330

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
653-715	FLEET SERVICES				
5190	OTHER EXPENSE	29,913	21,963	35,000	30,000
	TOTAL, M & O	2,089,519	2,410,718	2,194,040	2,188,860
5208	MOTIVE EQUIPMENT	1,638,485	2,515,507	2,379,720	2,310,000
	TOTAL, CAPITAL OUTLAY	1,638,485	2,515,507	2,379,720	2,310,000
5125	BUILDING MAINTENANCE	111,505	112,500	102,875	161,390
5127	WAREHOUSE	0	0	0	18,430
5165	DUPLICATING	495	880	815	490
5172	TELECOMMUNICATIONS	1,490	2,530	1,260	1,770
5174	RADIO COMMUNICATIONS	4,755	2,520	2,510	2,570
5178	NETWORK & SYSTEMS ADMINISTRATION	11,125	11,190	10,325	11,770
5183	INSURANCE	39,575	41,075	39,390	40,870
	TOTAL, INTERNAL SERVICE CHARGES	168,945	170,695	157,175	237,290
	SUBTOTAL, FLEET SERVICES	5,077,629	6,262,136	5,999,390	6,130,900
5901	ALLOCATED IN	12,100	9,250	19,750	22,800
	TOTAL, FLEET SERVICES	5,089,729	6,271,386	6,019,140	6,153,700

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Internal Service Fund Sources and Uses

DUPLICATING

This department was created to account for transactions related to the provision of duplicating and printing services. Funding is provided through charges to departments based on actual usage.

Sources of Funds:

<u>Charges to Departments:</u>	
City Council	\$1,630
City Manager	700
City Attorney	14,470
City Clerk	5,030
Finance	23,860
Human Resources	8,570
Risk Management	1,800
Information Systems	2,930
Recreation	13,220
Library	18,450
Older Adult Services	8,340
Communications	1,780
Planning	28,780
Code Enforcement	17,300
Building	6,270
Engineering	14,300
Maintenance/Streets	10,700
Police	64,560
Fire & Emergency Management	20,640
Non-Departmental - Education Compact	2,650
CDBG Administration	930
Housing	3,370
Water/Lakes	13,430
Wastewater/Environmental Programs	13,430
Building Maintenance	530
Fleet Services	490
Network & Systems Administration	70
Benefits Administration	2,250
Workers' Compensation	40
TOTAL, Charges to Departments	\$300,520

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$88,310
Maintenance and Operations	176,140
Internal Service Charges	12,390
Allocations	20,030
TOTAL, Operating Budget	296,870
Add to Available Fund Balance	3,650
TOTAL, Uses	\$300,520

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

DUPLICATING



DESCRIPTION

The Duplicating division of Information Systems provides low-cost copying and high-quality printing services for all City departments. Duplicating offers full-color and one-color copying, printing, and finishing work such as binding, cutting, folding, stapling, hole-punching, and laminating. Duplicating also maintains an extensive database of recurring duplicating jobs for each department and helps prepare City Council agendas and City Budget Documents.

Funding is provided through charges to other departments based on actual usage.

DEPARTMENT PRIORITIES

- Continue to provide full service, high quality printing and duplication services for City staff
- Continue education and outreach about ways to reduce printing and duplicating in an effort to reduce resource usage; use technology to go paperless where feasible
- Utilize and extend printing capabilities to MFD machines where it's cost-effective.
- Monitor usage on all multi-function devices in an effort to reduce contract overages

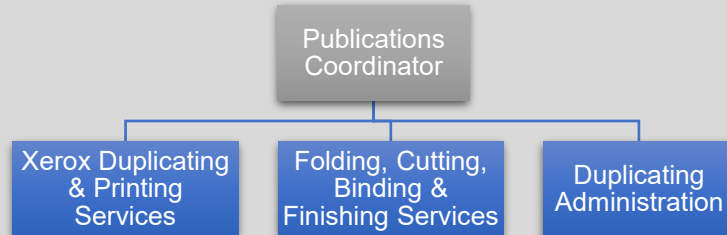
MAJOR BUDGET IMPACTS

- Increase in PERS costs
- Decrease in professional services is due to lower contract costs for multi-function devices through the City's partnerships with Kyocera and Xerox. These costs are tied to volume and the overall volume is declining.
- Decrease in building maintenance charges
- Increase in allocations in from Info Systems/Administration
- \$17,000 increase in duplicating charges to the General Fund

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

DUPLICATING

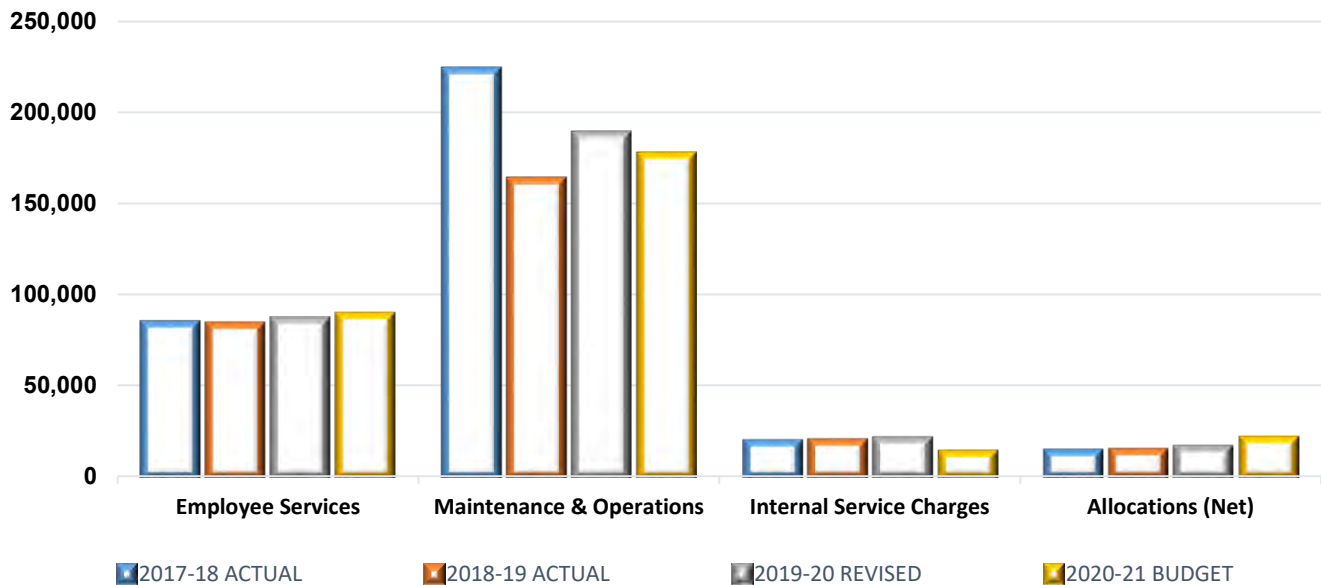
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
BUDGET:				
Employee Services	84,030	82,839	85,610	88,310
Maintenance & Operations	222,735	162,232	187,500	176,140
Internal Service Charges	18,295	18,680	19,705	12,390
Allocations (Net)	13,030	13,300	15,000	20,030
Total Budget	338,090	277,051	307,815	296,870

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
654-770	DUPLICATING				
5001	REGULAR FULL-TIME	52,066	48,930	48,405	49,380
5025	OTHER EMPLOYEE OVERHEAD	2,033	2,014	2,025	2,040
5026	PERS-NORMAL COST	4,946	5,107	5,460	5,680
5029	PERS-UNFUNDED LIABILITY	10,700	12,270	12,270	14,870
5027	MEDICAL	10,856	11,161	13,750	12,380
5028	WORKERS' COMPENSATION	283	210	565	780
5030	FLEXIBLE BENEFITS	3,145	3,145	3,135	3,180
	TOTAL, EMPLOYEE SERVICES	84,030	82,839	85,610	88,310
5101	OFFICE/OPERATING SUPPLIES	21,742	18,519	25,000	25,000
5126	MAINTENANCE OF EQUIPMENT	722	0	4,000	4,000
5131	PROFESSIONAL SERVICES/CONTRACTS	200,271	143,714	158,500	147,140
	TOTAL, M & O	222,735	162,232	187,500	176,140
5125	BUILDING MAINTENANCE	11,690	12,365	14,235	6,730
5172	TELECOMMUNICATIONS	970	1,010	425	440
5178	NETWORK & SYSTEMS ADMINISTRATION	2,780	2,795	2,580	2,970
5183	INSURANCE	2,855	2,510	2,465	2,250
	TOTAL, INTERNAL SERVICE CHARGES	18,295	18,680	19,705	12,390
	SUBTOTAL, DUPLICATING	325,060	263,751	292,815	276,840
5901	ALLOCATED IN	13,030	13,300	15,000	20,030
	TOTAL, DUPLICATING	338,090	277,051	307,815	296,870

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Internal Service Fund Sources and Uses

TELECOMMUNICATIONS

This department was created to account for transactions related to the provision of telecommunications services. Funding is provided through charges to other departments based on actual usage.

Sources of Funds:

<u>Charges to Departments:</u>	
City Council	\$1,540
City Manager	1,770
City Attorney	3,100
City Clerk	4,350
City Treasurer	220
Finance	6,630
Human Resources	2,210
Risk Management	1,110
Information Systems	5,040
Recreation	20,190
Library	34,810
Older Adult Services/Sr. Nutrition	9,680
Communications/Video Services	1,100
Planning	3,100
Code Enforcement	3,970
Building	2,650
Engineering	104,920
Maintenance/Streets	17,640
Radio Communications	3,970
Police	127,420
Fire	50,330
Center for the Arts	59,680
CDBG ADMIN	1,100
Successor Agency-Housing	1,320
Water/Lakes	31,990
Wastewater	24,460
Building Maintenance	890
Warehouse	1,320
Fleet Services	1,770
Duplicating	440
Network & Systems Administration	3,980
Workers' Compensation/Benefits Administration	890
Education COMPACT	3,800
Credit Union	2,650
TOTAL, Charges to Departments	540,040
Use of Available Fund Balance	1,060
TOTAL, Sources	\$541,100

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$101,150
Maintenance and Operations	398,300
Internal Service Charges	6,880
Allocations	34,770
TOTAL, Uses	\$541,100

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

TELECOMMUNICATIONS



DESCRIPTION

The Telecommunications division of Information Systems manages the City's unified communication and collaboration services which include voice and data communications for City Hall and 24 remote locations. Telecommunications manages over 1200 phones including both analog and voice over IP (VoIP) models. This division also manages all the billing for telephony and data services for all City sites.

Funding is provided through charges to other departments based on actual usage.

DEPARTMENT PRIORITIES

- Finalize the deployment of the new Citywide NEC system with collaboration technologies for improved efficiencies, reliability, lower cost of ownership, ease of management and re-balances staffing requirement
- Support and maintain approximately 1200 telephones (legacy and VoIP) Citywide. This includes troubleshooting problems, provisioning new services, and recommending and purchasing hardware and software to achieve user satisfaction and provide new telephony features
- Identify and monitor existing and new telecommunications service options, and providers to ensure competitive costs for voice and data services. When possible, reduce or combine services to reduce recurring service charges
- Identify where new technologies will lower costs while improving services and offering efficiencies

MAJOR BUDGET IMPACTS

- Increase in salary and PERS costs
- Decrease in M & O primarily for Cox Ethernet Services - VoIP & Data and voice/data hardware upgrades
- Increase to allocation in from info systems/Administration

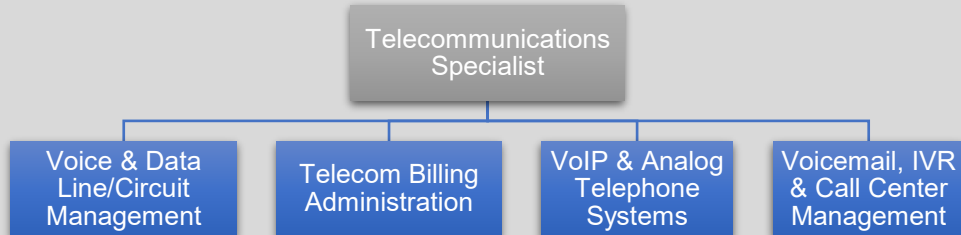
**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- \$14,000 increase in telecommunication charges to the General Fund

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

TELECOMMUNICATIONS

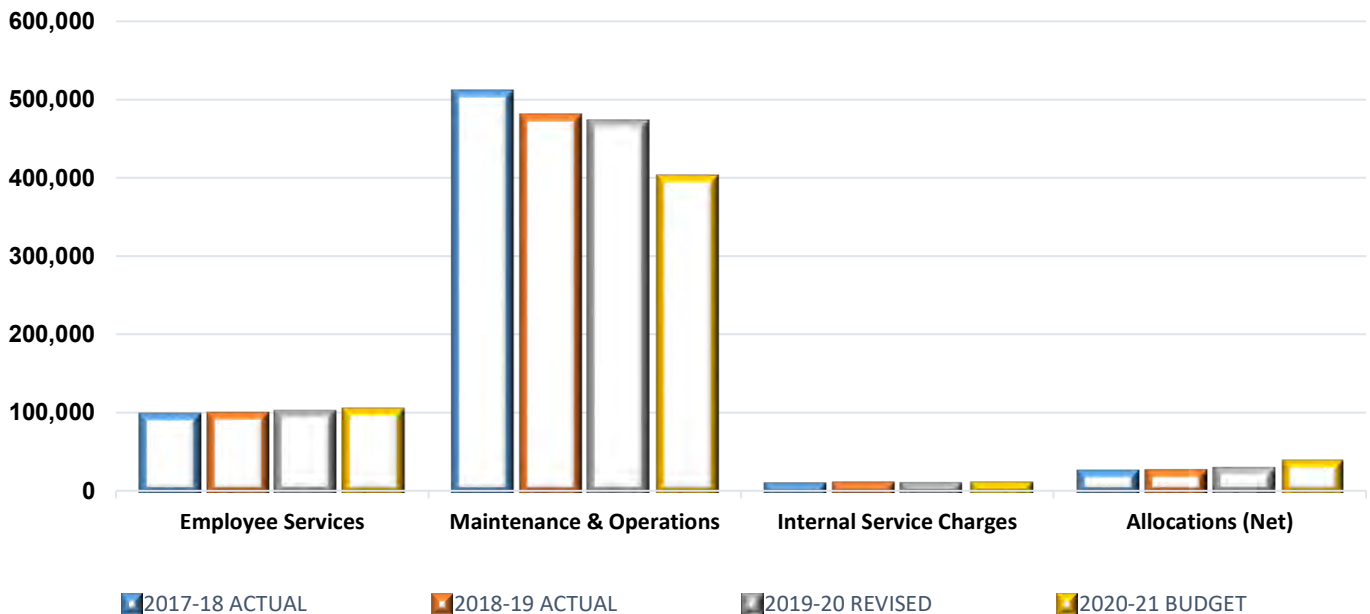
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
BUDGET:				
Employee Services	95,925	96,326	98,120	101,150
Maintenance & Operations	506,799	475,717	468,905	398,300
Internal Service Charges	6,365	7,030	6,395	6,880
Allocations (Net)	22,500	23,000	26,000	34,770
Total Budget	631,589	602,073	599,420	541,100

LINE ITEM DETAIL



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
654-771	TELECOMMUNICATIONS				
5001	REGULAR FULL-TIME	59,732	57,504	56,135	57,260
5020	OVERTIME	6,524	7,184	7,160	7,160
5025	OTHER EMPLOYEE OVERHEAD	2,300	2,261	2,260	2,280
5026	PERS-NORMAL COST	5,736	5,902	6,335	6,580
5029	PERS-UNFUNDED LIABILITY	12,410	14,225	15,945	17,240
5027	MEDICAL	5,428	5,552	6,105	6,190
5028	WORKERS' COMPENSATION	341	257	735	950
5030	FLEXIBLE BENEFITS	3,455	3,440	3,445	3,490
	TOTAL, EMPLOYEE SERVICES	95,925	96,326	98,120	101,150
5101	OFFICE/OPERATING SUPPLIES	268	305	1,000	1,000
5126	MAINTENANCE OF EQUIPMENT	88,176	105,181	71,000	41,000
5131	PROFESSIONAL SERVICES	0	2,644	16,400	16,400
5173	OTHER TELEPHONE	368,887	350,859	335,505	314,900
5194	MINOR OFFICE EQUIPMENT	49,469	16,727	45,000	25,000
	TOTAL, M & O	506,799	475,717	468,905	398,300
5178	NETWORK & SYSTEMS ADMINISTRATION	4,095	4,125	3,875	4,360
5183	INSURANCE	2,270	2,905	2,520	2,520
	TOTAL, INTERNAL SERVICE CHARGES	6,365	7,030	6,395	6,880
	SUBTOTAL, TELECOMMUNICATIONS	609,089	579,073	573,420	506,330
5901	ALLOCATED IN	22,500	23,000	26,000	34,770
	TOTAL, TELECOMMUNICATIONS	631,589	602,073	599,420	541,100



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Internal Service Fund Sources and Uses

MAIL & MOBILE SERVICES

This department was created to account for transactions related to the provision of mail and mobile phone services. Funding is provided through charges to other departments based on actual postage usage and mobile phone accounts under management.

Sources of Funds:

<u>Charges to Departments:</u>	
City Council	\$640
City Manager	620
City Attorney	3,590
City Clerk	2,990
Finance	31,640
Human Resources	450
Risk Management	300
Recreation	4,060
Library	2,410
Older Adult Services	20
Communications	1,090
Planning	15,540
Code Enforcement	41,110
Building	3,600
Engineering	3,480
Maintenance/Streets	11,700
Police	20,680
Fire	19,960
CDBG Administration	550
Housing	4,280
Water	12,000
Lakes	1,350
Wastewater	13,990
Workers' Compensation	310
Benefits Administration	7,230
Network & Systems Administration	2,180
TOTAL, Charges to Departments	205,770
Use of Available Fund Balance	11,680
TOTAL, Sources	\$217,450

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$92,570
Maintenance and Operations	92,160
Internal Service Charges	2,920
Allocations	29,800
TOTAL, Uses	\$217,450

MAIL & MOBILE SERVICES



DESCRIPTION

The Mail and Mobile Services division of Information Systems provides two main functions. The first function is traditional mail distribution, metering, and postage services. The second function of this division is to manage the cell phone services for all departments.

Funding is provided through charges to other departments based on actual usage and account management.

DEPARTMENT PRIORITIES

- Continue to provide mail distribution and postmarking services for all City departments
- Provide customer service, monitor usage reports and prepare monthly billing spreadsheets for over 500 cellular phone users
- Oversee and monitor off-site courier to ensure daily delivery deadlines are met
- Continue to review Mail Services procedures for possible cost saving and efficiencies

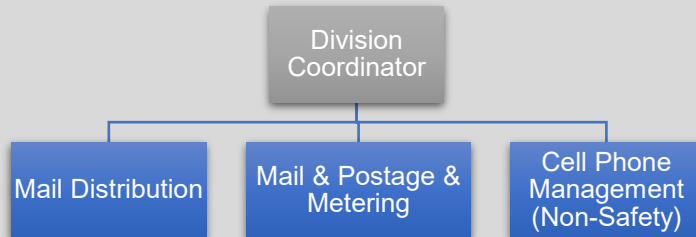
MAJOR BUDGET IMPACTS

- Increase in salary and PERS costs
- Decrease in M & O is primarily due to this department mailing less as the City moves to other technologies like more digital communications. In addition, there is a decrease in the amount projected for mail delivery service because Fire is using volunteers for delivery and one delivery service has been eliminated.
- Increase in the amount allocated in from Info Systems/Administration
- \$24,000 decrease in mail charges to the General Fund
- \$11,680 use of available fund balance

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

MAIL & MOBILE SERVICES

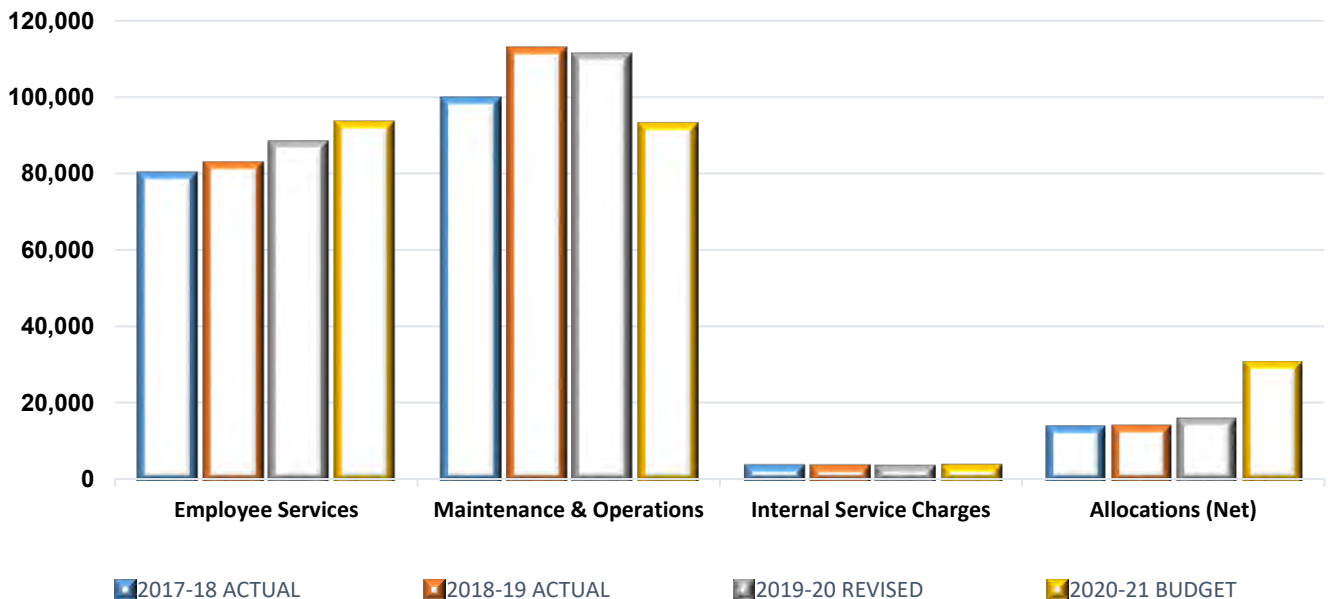
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
BUDGET:				
Employee Services	79,392	82,180	87,580	92,570
Maintenance & Operations	98,911	112,165	110,570	92,160
Internal Service Charges	2,825	2,820	2,695	2,920
Allocations (Net)	13,030	13,300	15,000	29,800
Total Budget	194,158	210,465	215,845	217,450

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
654-772	MAIL & MOBILE SERVICES				
5001	REGULAR FULL-TIME	44,676	46,045	46,900	49,380
5020	OVERTIME	723	0	0	0
5025	OTHER EMPLOYEE OVERHEAD	1,942	1,928	2,005	2,040
5026	PERS-NORMAL COST	4,341	4,712	5,290	5,680
5029	PERS-UNFUNDED LIABILITY	9,225	10,580	13,320	14,870
5027	MEDICAL	15,324	15,756	16,440	16,640
5028	WORKERS' COMPENSATION	254	193	550	780
5030	FLEXIBLE BENEFITS	2,907	2,965	3,075	3,180
	TOTAL, EMPLOYEE SERVICES	79,392	82,180	87,580	92,570
5101	OPERATING SUPPLIES	61,943	71,197	68,600	54,200
5131	PROFESSIONAL SERVICES/CONTRACTS	36,137	38,925	41,250	37,240
5173	OTHER TELEPHONE	831	2,043	720	720
	TOTAL, M & O	98,911	112,165	110,570	92,160
5178	NETWORK & SYSTEMS ADMINISTRATION	1,395	1,405	1,290	1,480
5183	INSURANCE	1,430	1,415	1,405	1,440
	TOTAL, INTERNAL SERVICE CHARGES	2,825	2,820	2,695	2,920
	SUBTOTAL, MAIL & MOBILE SERVICES	181,128	197,165	200,845	187,650
5901	ALLOCATED IN	13,030	13,300	15,000	29,800
	TOTAL, MAIL & MOBILE SERVICES	194,158	210,465	215,845	217,450

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Internal Service Fund Sources and Uses

NETWORK & SYSTEMS ADMINISTRATION

This fund was created to account for financial activity related to Network & Systems Administration services, licensing and hardware. Funding is provided through charges to other departments based on workstation inventory.

Sources of Funds:

<u>Charges to Departments:</u>	
City Council	\$7,410
City Manager	13,160
City Attorney	22,060
City Clerk	19,190
City Treasurer	1,480
Finance	53,290
Human Resources/Risk Management	29,210
Information Systems	26,610
Recreation	53,290
Library	179,360
Older Adult Services/Sr. Nutrition	11,770
Communications/Video Services	17,610
Planning	33,830
Code Enforcement	61,470
Building	23,360
Engineering	61,460
Maintenance/Streets	81,690
Maintenance/Parks	5,750
Police	580,890
Fire/Emergency Management	177,910
Center for the Arts	77,910
Non-Departmental	67,760
CDBG Administration	5,840
Successor Agency-Housing	4,450
Water/Canal/Lakes	154,210
Wastewater/Recycled Water/Environmental Programs	185,260
Recycling and Waste Reduction	7,320
Building Maintenance	17,340
Warehouse	8,900
Fleet Services	11,770
Duplicating	2,970
Telecommunications	4,360
Mail & Mobile Services	1,480
Workers' Compensation/Benefits Administration	5,710
Credit Union	15,310
Escondido Education Compact	2,200
TOTAL, Charges to Departments	2,033,590
Use of Available Fund Balance	24,860
TOTAL, Sources	\$2,058,450

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$1,408,670
Maintenance and Operations	601,800
Internal Service Charges	26,080
Allocations	21,900
TOTAL, Uses	\$2,058,450

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

Network and Systems Administration



DESCRIPTION

The Network and Systems Administration division of Information Systems engineers, maintains, and supports: network infrastructure for LAN and WAN connectivity over wired and wireless hardware; network security; VoIP networks; server farms; managed desktop computers and enterprise software; a fleet of mobile laptops and tablets; file, print and email services; security camera system that supports the City Hall campus and multiple other remote sites; data backup and recovery services; and the Escondido downtown wireless network.

Staff consists of network engineers and technicians including staff that service internal Help Desk calls and 24/7 on-call support.

The primary goal of our division is to support the business technology services of City staff so they can better serve our community. This division utilizes a centralized Help Desk system to track, prioritize, and solve network, application, and hardware related problems.

DEPARTMENT PRIORITIES

- Network security continues to be top priority. Continue to maintain PCI compliance, upgrade software, implement security patches, stay current with industry best practices, staff education programs and increase awareness initiatives.
- Continue efforts in the direction of virtualization and cloud technologies to reduce costs, increase efficiencies and maintain high availability
- Offering a portfolio of training / information that will help staff become and stay current with the technology they use daily. Deploy other technologies to improve connectivity and increase bandwidth to our remote sites and facilities. We will be expanding our wireless footprint to cover more of the City to accommodate smart City initiatives.
- Continue to provide ongoing help desk user support, network security, citywide WAN & LAN network and infrastructure support, VoIP phone network, maintain downtown wireless, camera security systems, server farm, desktop hardware replacement, printer replacement, application support, email systems, network security, 24/7 on call support, public safety and utilities mobile connectivity and data back up and disaster recovery services

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

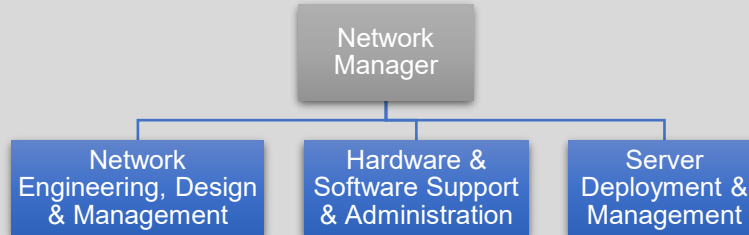
MAJOR BUDGET IMPACTS

- Increase in salaries and most other benefit costs
- Increase in M & O due to increase in Microsoft Enterprise Agreement and centralizing the management costs of the citywide camera system
- Increase in mail & mobile services charges
- Added allocation in from info Systems/Administration
- \$254,000 increase in charges to the General Fund
- \$3,000 use of available fund balance

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

NETWORK & SYSTEMS ADMINISTRATION

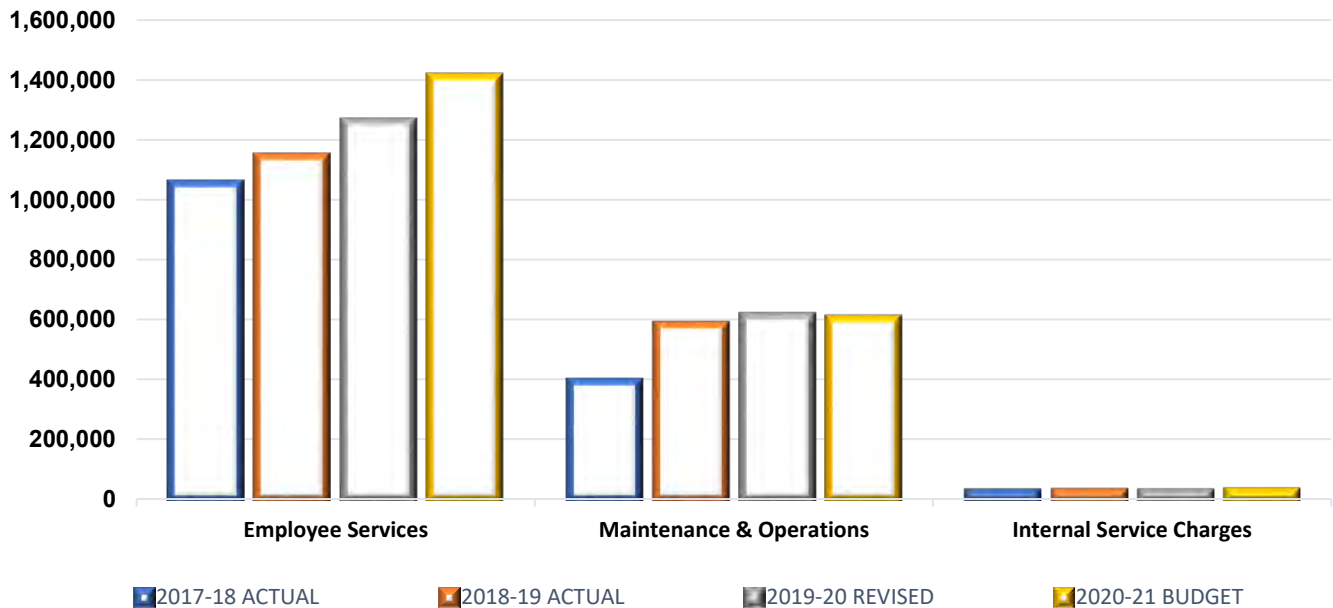
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	11.0	12.0	12.0	12.0
BUDGET:				
Employee Services	1,050,425	1,141,184	1,259,865	1,408,670
Maintenance & Operations	391,565	581,119	611,595	601,800
Internal Service Charges	22,500	24,055	23,105	26,080
Allocations (Net)	0	0	0	21,900
Total Budget	1,464,491	1,746,358	1,894,565	2,058,450

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 REVISED</u>	<u>2020-21 BUDGET</u>
657-033	NETWORK & SYSTEMS ADMINISTRATION				
5001	REGULAR FULL-TIME	648,507	679,134	750,170	814,560
5020	OVERTIME	24,248	26,628	24,090	24,090
5025	OTHER EMPLOYEE OVERHEAD	26,032	27,069	29,050	30,540
5026	PERS-NORMAL COST	62,742	71,349	83,985	93,680
5029	PERS-UNFUNDED LIABILITY	155,590	180,696	218,970	242,810
5027	MEDICAL	93,474	113,419	131,160	143,170
5028	WORKERS' COMPENSATION	3,680	3,013	9,400	13,160
5030	FLEXIBLE BENEFITS	36,154	39,878	13,040	46,660
	TOTAL, EMPLOYEE SERVICES	1,050,425	1,141,184	1,259,865	1,408,670
5101	OFFICE/OPERATING SUPPLIES	18,189	12,849	18,495	18,500
5126	MAINTENANCE OF EQUIPMENT	7,461	7,022	6,200	6,200
5131	PROFESSIONAL SERVICES/CONTRACTS	14,996	49,042	32,700	40,700
5160	TRAINING & MEETINGS	119	165	0	0
5161	MILEAGE	9	188	500	500
5173	OTHER TELEPHONE	9,844	10,055	8,200	8,200
5193	SOFTWARE	250,757	280,904	340,500	347,700
5194	MINOR OFFICE EQUIPMENT	90,191	220,894	205,000	180,000
	TOTAL, M & O	391,565	581,119	611,595	601,800
5164	FLEET SERVICES	4,050	3,735	4,905	5,120
5165	DUPLICATING	180	1,235	80	70
5172	TELECOMMUNICATIONS	5,415	5,650	3,670	3,980
5175	MAIL & MOBILE SERVICES	0	0	0	2,180
5183	INSURANCE	12,855	13,435	14,450	14,730
	TOTAL, INTERNAL SERVICE CHARGES	22,500	24,055	23,105	26,080
	SUBTOTAL, NETWORK & SYSTEMS ADMINISTRATION	1,464,491	1,746,358	1,894,565	2,036,550

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
657-033	NETWORK & SYSTEMS ADMINISTRATION				
5901	ALLOCATED IN	0	0	0	21,900
	TOTAL, NETWORK & SYSTEMS ADMINISTRATION	1,464,491	1,746,358	1,894,565	2,058,450

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Internal Service Fund Sources and Uses

WORKERS' COMPENSATION INSURANCE

The Workers' Compensation fund was created to account for the City's self-insurance provision of Workers' Compensation Insurance. Funding is provided through charges to departments based on payroll expenses.

Sources of Funds:

Charges to Departments	\$4,689,740
Interest	150,000
Use of Available Fund Balance	13,520
TOTAL, Sources	<u><u>\$4,853,260</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$129,000
Maintenance and Operations	4,385,150
Internal Service Charges	17,520
Allocations	321,590
TOTAL, Uses	<u><u>\$4,853,260</u></u>

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

WORKERS' COMPENSATION INSURANCE



DESCRIPTION

The Workers' Compensation Fund was created to account for transactions related to the City's workers' compensation claims expenses and excess coverage premiums. Claims can result from minor on-the-job injuries that require a brief visit to the doctor or emergency room, to complicated and serious accidents or injuries with extended time off for recovery and possible modification to job duties. Claims expenses include approved medical treatments and prescriptions, and lost wages as appropriate. Funding is provided through charges to

other departments based on payroll expenses.

The City is self-insured for workers' compensation claims up to \$500,000 per occurrence. Excess Workers' Compensation coverage is purchased through Public Risk Innovation, Solutions, and Management (PRISM). The Excess Workers' Compensation coverage includes reimbursement for payments above the City's self-insured retention that the City is required to make under workers' compensation law.

DEPARTMENT PRIORITIES

- Provide day-to-day customer service assistance and training to all employees and departments for on-the-job injuries
- Coordinate, monitor and act as a liaison for the City's self insured plan requirements with contracted Third Party Administrator, medical providers, investigators, outside attorneys and other vendors
- Assist the City Attorney's office in monitoring all litigated Workers' Compensation claims, including monitoring and attending hearings, settlement conferences and trials
- Provide analysis and recommendations for claim settlements and safety retirements to City staff as well as City Council
- Facilitate the City's Return-to-Work Program for occupational injuries and illnesses with employees as well as departments

MAJOR BUDGET IMPACTS

- Increase in salary and PERS costs

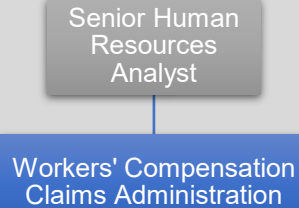
**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Expected increase for change to third party administrator. Anticipated increase in litigation costs as recommended by City Attorney's office. Anticipated decrease for 2021 excess insurance premiums.
- Decrease in allocations in from Human Resources and Risk Management
- Currently fund balance is less than the actuarially recommended levels. Due to budgetary constraints, this department was unable to add to fund balance.

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

WORKERS' COMPENSATION INSURANCE

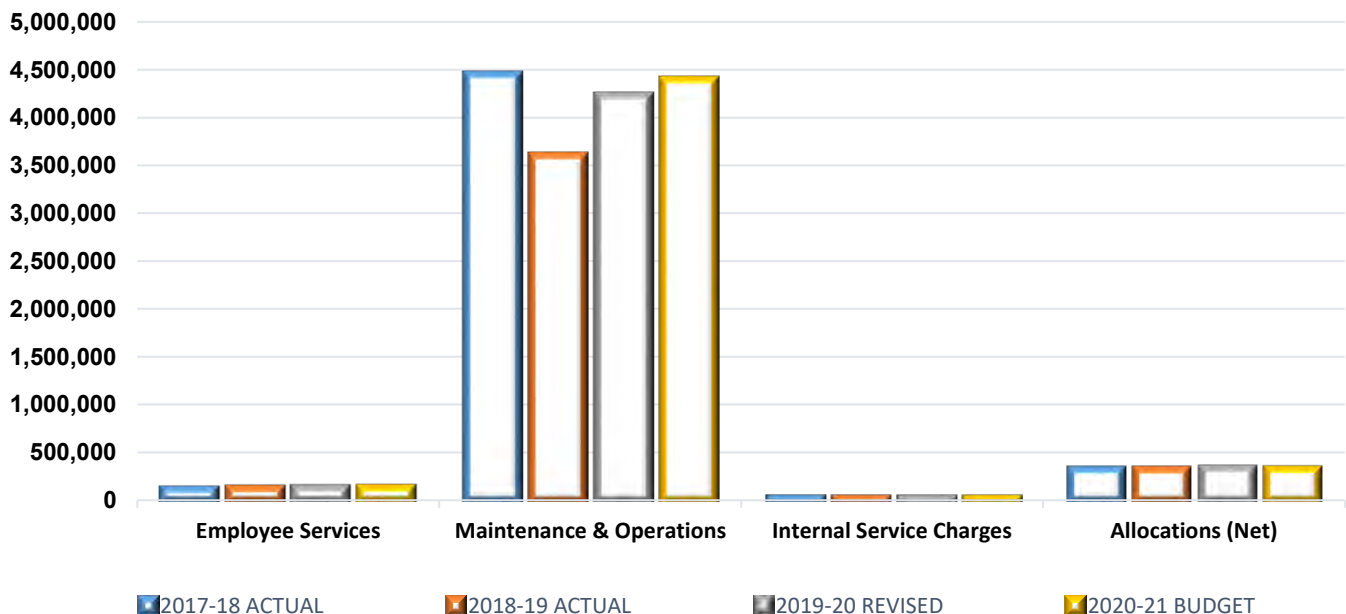
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
BUDGET:				
Employee Services	110,528	123,001	124,945	129,000
Maintenance & Operations	4,444,174	3,591,281	4,219,650	4,385,150
Internal Service Charges	18,300	17,535	17,110	17,520
Allocations (Net)	319,890	320,600	328,035	321,590
Total Budget	4,892,892	4,052,418	4,689,740	4,853,260

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
690-721	WORKERS' COMPENSATION INSURANCE				
5001	REGULAR FULL-TIME	66,053	74,435	72,400	73,850
5025	OTHER EMPLOYEE OVERHEAD	2,258	2,399	2,430	2,460
5026	PERS-NORMAL COST	6,374	7,639	8,170	8,490
5029	PERS-UNFUNDED LIABILITY	16,000	18,350	20,565	22,240
5027	MEDICAL	15,324	15,756	16,440	16,640
5028	WORKERS' COMPENSATION	410	314	845	1,160
5030	FLEXIBLE BENEFITS	4,108	4,108	4,095	4,160
	TOTAL, EMPLOYEE SERVICES	110,528	123,001	124,945	129,000
5101	OFFICE/OPERATING SUPPLIES	1,287	1,993	750	750
5129	BENEFITS PAID	2,190,673	1,143,326	1,018,000	1,626,080
5130	MEDICAL SERVICES	1,075,848	970,636	1,630,000	1,002,420
5131	PROFESSIONAL SERVICES/CONTRACTS	349,135	440,270	485,000	565,000
5133	LEGAL COUNSEL	145,009	230,391	140,000	290,000
5160	TRAINING AND MEETINGS	3,900	3,986	3,500	3,500
5161	MILEAGE REIMBURSEMENT	0	26	500	500
5162	DUES AND SUBSCRIPTIONS	432	287	350	350
5167	ADVERTISING AND PRINTING	0	0	100	100
5169	OTHER INSURANCE	677,290	799,588	940,000	895,000
5173	OTHER TELEPHONE	600	779	1,450	1,450
	TOTAL, M & O	4,444,174	3,591,281	4,219,650	4,385,150
5165	DUPLICATING	600	85	5	40
5172	TELECOMMUNICATIONS	325	320	215	220
5175	MAIL & MOBILE SERVICES	160	110	180	310
5178	NETWORK & SYSTEMS ADMINISTRATION	2,675	2,725	2,580	2,880

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
690-721	WORKERS' COMPENSATION INSURANCE				
5183	INSURANCE	14,540	14,295	14,130	14,070
	TOTAL, INTERNAL SERVICE CHARGES	18,300	17,535	17,110	17,520
	SUBTOTAL, WORKERS' COMPENSATION INSURANCE	4,573,002	3,731,818	4,361,705	4,531,670
5901	ALLOCATED IN	319,890	320,600	328,035	321,590
	TOTAL, WORKERS' COMPENSATION INSURANCE	4,892,892	4,052,418	4,689,740	4,853,260

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Internal Service Fund Sources and Uses

GENERAL LIABILITY INSURANCE

This fund was created to account for transactions related to the City's self-insurance provision of general liability insurance. Funding is provided through charges to departments based on future risk evaluation, prior claims experience, and other factors.

Sources of Funds:

<u>Charges to Departments:</u>	
City Council	\$2,930
City Manager	5,250
City Attorney	5,700
City Clerk	5,500
City Treasurer	1,930
Finance	15,940
Human Resources	4,770
Information Systems	9,980
Recreation	46,960
Library	6,640
Older Adult Services/Senior Nutrition	5,940
Communications/Video Services	3,810
Planning	13,840
Code Enforcement	19,110
Building	19,260
Engineering	34,720
Maintenance/Streets	177,210
Maintenance/Parks	42,320
Police	481,860
Fire/Emergency Management	148,860
Non-Departmental	147,540
CDBG Administration	6,560
Landscape Maintenance District	3,430
Successor Agency-Housing	6,900
Mobilehome Park Management	620
HOME	200
Water/Canal/Lakes	417,440
Wastewater/Recycled Water/Environmental Programs	246,430
Recycling and Waste Reduction	6,020
Internal Service Funds	167,340
TOTAL, Charges to Departments	2,055,010
Interest	95,000
Use of Available Fund Balance	1,638,790
TOTAL, Sources	\$3,788,800

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$2,263,850
Allocations	1,524,950
TOTAL, Uses	\$3,788,800

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

GENERAL LIABILITY INSURANCE

DESCRIPTION



The General Liability Fund was established to account for transactions related to the City's general liability claims expenses and excess coverage premiums. In addition to premiums and claims within the City's self-insured retention, other liability expenses that may be paid from this fund include claims outside the scope of the policy, litigation expenses related to defending the City against claims, and premiums for cyber liability and pollution insurance coverage. Funding is provided through allocations to departments based on claims experience and risk management principles of exposure liability such as size of budget, number of

employees and number of vehicles for each department.

The City is self-insured for liability claims up to \$500,000 per occurrence. Excess liability coverage with a limit of \$50M is purchased through Public Risk innovation, Solutions, and Management (PRISM). The excess liability coverage provides coverage for third party claims for bodily and personal injury, property damage, public officials errors and omissions, employment practices liability as well as automobile liability.

DEPARTMENT PRIORITIES

- Continue to reduce the frequency, severity and unpredictability of accidental losses
- Apply exposure avoidance, loss prevention, loss reduction and contractual transfer measures to liability losses to reduce City operating costs and increase operating efficiency
- Develop, coordinate and implement employee training programs and procedures to prevent and reduce potential liability losses
- Continue to maintain the General Liability fund balance at the actuarially recommended funding level

MAJOR BUDGET IMPACTS

- Increase in Excess Insurance premium.
- Increase in allocations in, primarily from the City Attorney's department
- \$20,000 increase in charges to the General Fund

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- \$1.6 million use of available fund balance

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

GENERAL LIABILITY INSURANCE

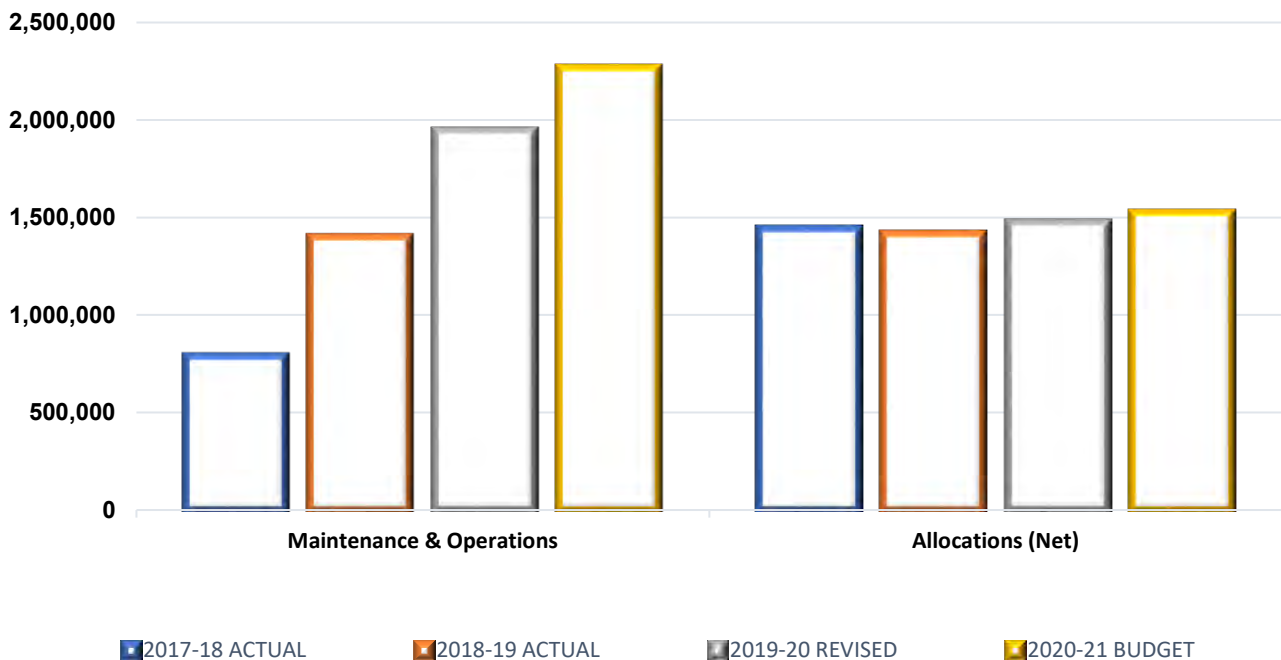
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
BUDGET:				
Maintenance & Operations	787,925	1,395,479	1,940,300	2,263,850
Allocations (Net)	<u>1,440,140</u>	<u>1,412,265</u>	<u>1,469,865</u>	<u>1,524,950</u>
Total Budget	2,228,065	2,807,743	3,410,165	3,788,800

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
691-722	GENERAL LIABILITY INSURANCE				
5103	TRIAL SUPPLIES	1,595	0	1,500	1,500
5131	PROFESSIONAL SERVICES/CONTRACTS	94,346	88,945	123,600	123,600
5133	LEGAL COUNSEL	10,988	9,506	200,000	200,000
5134	INVESTIGATIONS	3,501	0	5,000	5,000
5135	RESEARCH	6,369	4,931	9,000	9,000
5140	EXPERT WITNESS	10,163	1,772	100,000	100,000
5142	DEPOSITIONS	17,846	10,842	40,000	40,000
5143	COURIER SERVICES	3,888	2,744	5,000	5,000
5147	COURT FEES	5,991	2,879	5,000	5,000
5149	PREVENTION	0	0	15,000	15,000
5151	LIABILITY CLAIMS EXPENSES	(933,803)	344,400	100,000	100,000
5153	SETTLEMENTS	861,768	149,356	200,000	200,000
5154	JUDGMENTS	5,545	2,951	50,000	50,000
5160	TRAINING AND MEETINGS	241	326	4,000	4,000
5166	OTHER DUPLICATING	12,030	5,321	8,000	8,000
5169	OTHER INSURANCE	687,460	771,507	1,074,200	1,397,750
TOTAL, M & O		787,925	1,395,479	1,940,300	2,263,850
SUBTOTAL, GENERAL LIABILITY INSURANCE		787,925	1,395,479	1,940,300	2,263,850
5901	ALLOCATED IN	1,440,140	1,412,265	1,469,865	1,524,950
TOTAL, GENERAL LIABILITY INSURANCE		2,228,065	2,807,743	3,410,165	3,788,800



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Internal Service Fund Sources and Uses

BENEFITS ADMINISTRATION

This fund was created to account for transactions related to the provision of health, life, and other benefits for City employees. Funding is provided through charges to other departments and through payroll deductions from employees.

Sources of Funds:

Charges to Departments	\$493,590
City Paid Premiums	8,368,850
Employee Contributions	1,362,160
Retiree Premiums	900,000
COBRA Premiums	85,000
TOTAL, Charges to Departments and Premiums	11,209,600
Insurance Rebate	78,700
Use of Available Fund Balance	93,800
TOTAL, Sources	<u><u>\$11,382,100</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$366,790
Maintenance and Operations	10,917,950
Internal Service Charges	46,450
Allocations	50,910
TOTAL, Uses	<u><u>\$11,382,100</u></u>

BENEFITS ADMINISTRATION



DESCRIPTION

Benefits Administration administers a variety of programs and is committed to implementing employee benefits by providing support and personal assistance to employees, retirees, dependents, and benefit providers.

The following

benefit programs are available to eligible employees: health, dental and vision coverage; group life (including accidental death & dismemberment) insurance; voluntary supplemental life insurance; accident, cancer and critical care insurance; flexible benefit plan; employee assistance program; deferred compensation and CalPERS retirement.

Benefits Administration services include, but are not limited to:

- Ensures all programs meet employees' needs and comply with legal requirements
- Act as liaison between benefit providers and employees
- Conduct benefit related seminars, lunch and learns and annual Health and Wellness Expo
- Perform annual open enrollment, which allows employees to change, add or remove coverage

The Benefits Division along with a committee coordinates the City's Wellness Program, "Every Choice Matters". The mission of this initiative is to promote and encourage a culture of wellness. By keeping our workforce healthy, we reduce absenteeism and health care costs.

Benefits Administration funding is provided through charges to departments and employee contributions.

DEPARTMENT PRIORITIES

- Provide day-to-day customer service assistance to all employees and retirees as it relates to their respective benefit plans
- Provide employee communication materials and coordinate open enrollment, health fairs, retirement, deferred compensation and other relevant employee meetings
- Provide administration for several employee benefit plans and programs

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

- Assist employees with all aspects of medical leaves of absence, family leave requests and coordinate the return to work
- Ensure the City is compliant with all applicable State or Federal laws that are implemented and process all contract amendments for CalPERS and/or PARS Plans
- Provide analysis, research and recommendations of various employee benefit programs and serve on the City's Health Insurance Committee
- Serve on the Deferred Compensation Investment Committee

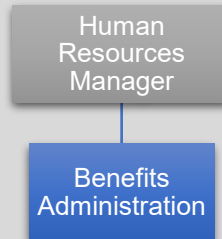
MAJOR BUDGET IMPACTS

- Increase in salaries and PERS costs
- Increase in health insurance premiums of 9.5% for calendar year 2021
- Decrease in mail & mobile services charges
- Decrease in allocation in from Human Resources
- \$94,000 use of available fund balance

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

BENEFITS ADMINISTRATION

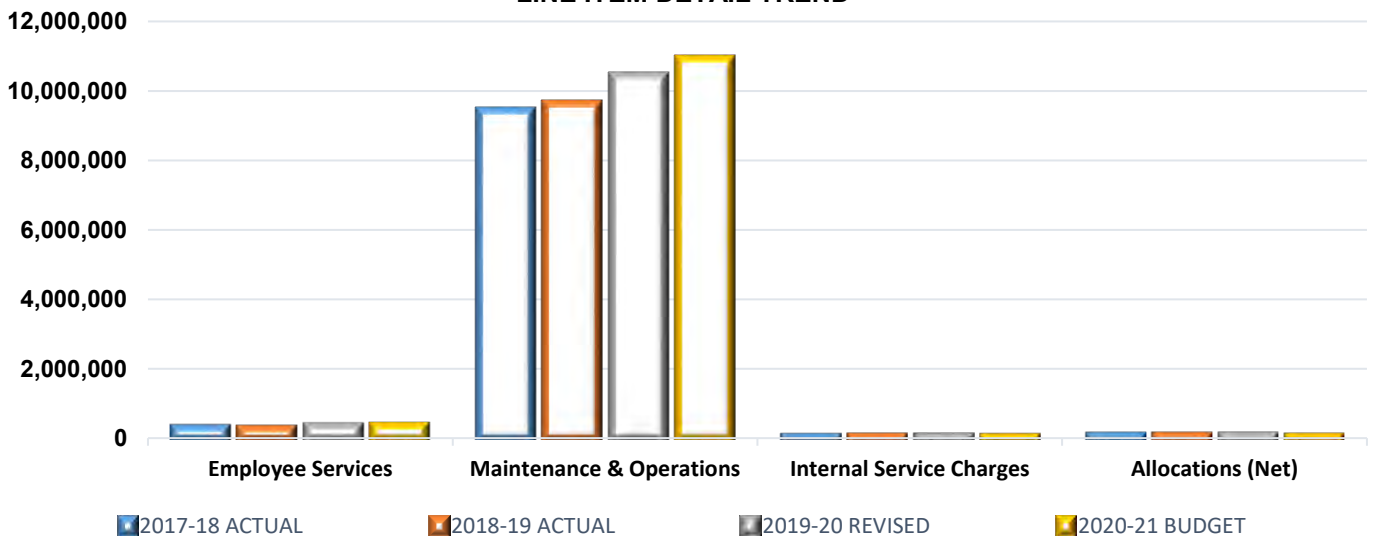
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
STAFFING:				
Regular Full-Time	3.0	3.0	3.0	3.0
Temporary Part-Time (FTE)	0.4	0.4	0.4	0.4
Department Total	3.4	3.4	3.4	3.4
BUDGET:				
Employee Services	304,158	278,937	343,275	366,790
Maintenance & Operations	9,405,975	9,610,552	10,420,250	10,917,950
Internal Service Charges	46,570	51,060	48,345	46,450
Allocations (Net)	77,020	77,980	80,395	50,910
Total Budget	9,833,723	10,018,530	10,892,265	11,382,100

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
692-723	BENEFITS ADMINISTRATION				
5001	REGULAR FULL-TIME	206,562	172,181	201,090	213,010
5004	TEMPORARY PART-TIME	0	0	8,000	8,000
5025	OTHER EMPLOYEE OVERHEAD	7,462	7,130	8,045	8,250
5026	PERS-NORMAL COST	19,969	17,837	22,690	24,490
5029	PERS-UNFUNDED LIABILITY	30,390	52,840	56,375	64,150
5027	MEDICAL	27,406	18,372	32,880	33,280
5028	WORKERS' COMPENSATION	1,125	733	2,550	3,490
5030	FLEXIBLE BENEFITS	11,245	9,845	11,645	12,120
	TOTAL, EMPLOYEE SERVICES	304,158	278,937	343,275	366,790
5101	OFFICE/OPERATING SUPPLIES	1,340	1,876	1,200	1,200
5131	PROFESSIONAL SERVICES/CONTRACTS	95,712	80,549	109,500	109,500
5160	TRAINING & MEETINGS	1,235	1,059	3,000	3,000
5161	MILEAGE REIMBURSEMENT	0	0	100	100
5162	DUES AND SUBSCRIPTIONS	1,960	520	1,975	1,970
5169	OTHER INSURANCE	9,249,984	9,460,796	10,218,300	10,716,000
5184	TUITION	32,256	41,561	60,500	60,500
5193	SOFTWARE	23,488	24,192	25,675	25,680
	TOTAL, M & O	9,405,975	9,610,552	10,420,250	10,917,950
5165	DUPLICATING	4,110	4,400	2,445	2,250
5172	TELECOMMUNICATIONS	970	1,010	640	670
5175	MAIL & MOBILE SERVICES	5,660	7,880	11,075	7,230
5178	NETWORK & SYSTEMS ADMINISTRATION	2,675	2,725	2,530	2,830

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
692-723	BENEFITS ADMINISTRATION				
5183	INSURANCE	33,155	35,045	31,655	33,470
	TOTAL, INTERNAL SERVICE CHARGES	46,570	51,060	48,345	46,450
	SUBTOTAL, BENEFITS ADMINISTRATION	9,756,704	9,940,550	10,811,870	11,331,190
5901	ALLOCATED IN	77,020	77,980	80,395	50,910
	TOTAL, BENEFITS ADMINISTRATION	9,833,723	10,018,530	10,892,265	11,382,100

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Internal Service Fund Sources and Uses

PROPERTY INSURANCE

This fund was created to account for transactions related to property insurance obtained for the City. Funding is provided through charges to departments.

Sources of Funds:

<u>Charges to Departments:</u>	
City Council	\$2,630
City Manager	4,410
City Attorney	3,820
City Clerk	4,040
City Treasurer	770
Finance	4,540
Human Resources	3,200
Risk Management	870
Information Systems	3,960
Recreation	23,770
Library	37,230
Older Adult Services/Senior Nutrition	7,120
Communications/Video Services	790
Planning	5,730
Code Enforcement	2,500
Building	2,950
Engineering	46,370
Streets	5,810
Parks	10,590
Radio Communications	30
Police	61,440
Fire	94,570
Non-Departmental	130
CDBG Administration	620
Successor Agency-Housing/HOME/Mobilehome Park Management	760
Water/Canal/Lakes	142,360
Wastewater	205,690
Recycling and Waste Reduction	160
Environmental Programs	2,150
Internal Service Funds	7,690
TOTAL, Charges to Departments	686,700
Interest	10,000
Use of Available Fund Balance	206,170
TOTAL, Sources	\$902,870

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$820,000
Allocations	82,870
TOTAL, Uses	\$902,870

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

PROPERTY INSURANCE



DESCRIPTION

The Property Fund was established to account for transactions related to property insurance obtained for the City. Funding is provided through charges to departments based on each department's percentage of the total City property schedule value. The total insured value including real property, personal property and business interruption is approximately \$670,000,000. The City's property schedule of values is updated annually and on an as needed basis as additional property is acquired or as property is sold. Property insurance coverage is purchased through the

California State Association of Counties – Excess Insurance Authority (CSAC-EIA).

Risk Management staff are responsible for implementing exposure avoidance, loss prevention, loss reduction and contractual transfer measures to reduce the frequency, severity and unpredictability of accidental losses to City assets. When City property is damaged, Risk Management staff aggressively seek reimbursement from Public Risk Innovation, Solutions, and Management (PRISM), third party insurance, or the uninsured party. Risk Management averages between \$250k and \$350k per year in recovery of property loss expenses including damage to City facilities, vehicles, water services, streets and parks, and other settlements or reimbursements.

DEPARTMENT PRIORITIES

- Apply exposure avoidance, loss prevention, loss reduction and contractual transfer measures to property losses to reduce City operating costs and increase operating efficiency
- Continually update & maintain the City's property schedule to accurately reflect current assets and ensure appropriate insurance coverage
- Continue to reduce the frequency, severity and unpredictability of accidental losses to City assets

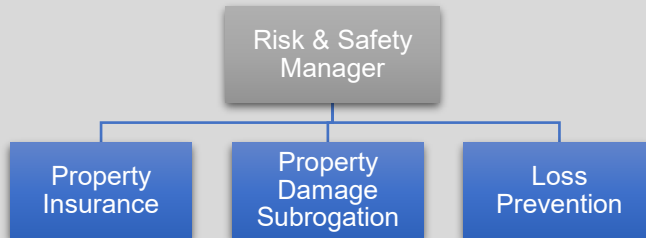
MAJOR BUDGET IMPACTS

- Increase in M & O is due to increase in CSAC PEPPI Property Program Insurance Premium because of a significant increase property claims resulting from catastrophic events
- \$206,000 use of available fund balance

CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary

PROPERTY INSURANCE

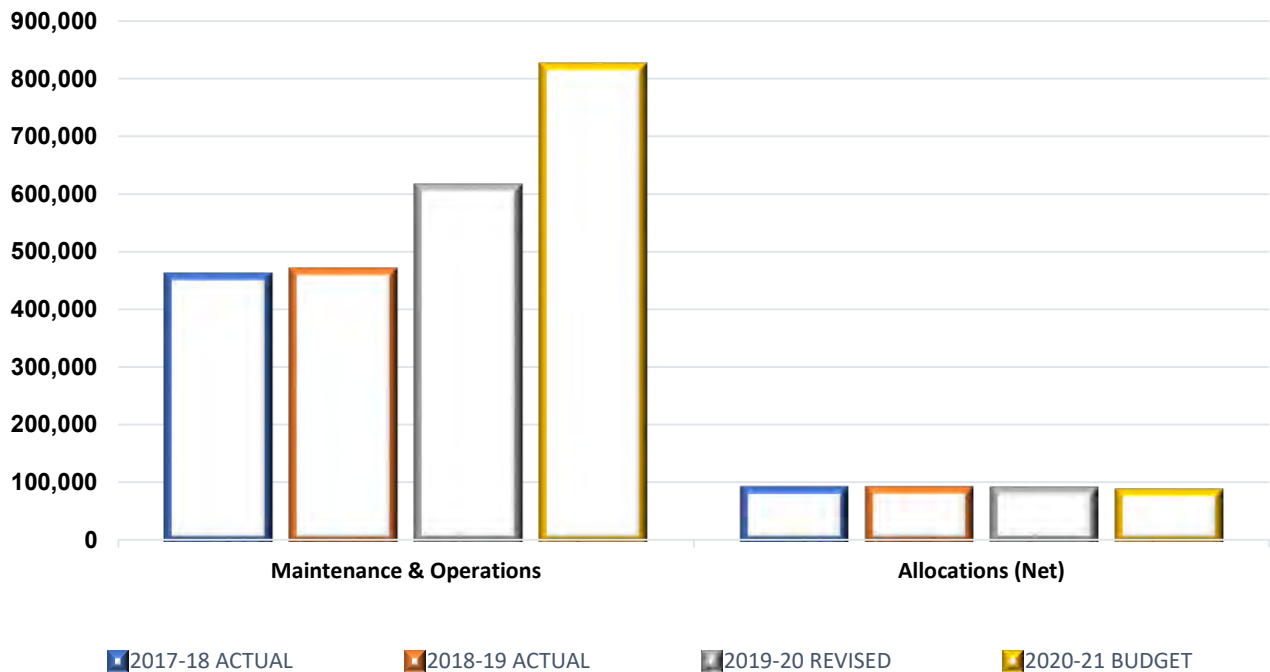
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
BUDGET:				
Maintenance & Operations	456,066	464,177	610,000	820,000
Allocations (Net)	86,385	86,625	85,695	82,870
Total Budget	542,451	550,802	695,695	902,870

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
693-724	PROPERTY INSURANCE				
5120	VANDALISM REPAIRS	0	0	5,000	5,000
5131	PROFESSIONAL SERVICES/CONTRACTS	0	0	5,000	5,000
5152	PROPERTY SELF-RETENTION	0	0	10,000	10,000
5169	OTHER INSURANCE	456,066	464,177	590,000	800,000
	TOTAL, M & O	456,066	464,177	610,000	820,000
	SUBTOTAL, PROPERTY INSURANCE	456,066	464,177	610,000	820,000
5901	ALLOCATED IN	86,385	86,625	85,695	82,870
	TOTAL, PROPERTY INSURANCE	542,451	550,802	695,695	902,870

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Internal Service Fund Sources and Uses**

DENTAL INSURANCE

This fund was created to account for transactions related to the provision of dental insurance to City employees. Funding is provided through charges to other departments based on employee participation.

Sources of Funds:

Charges to Departments	\$411,320
Employee Contributions	424,220
Use of Available Fund Balance	59,460
TOTAL, Sources	<u><u>\$895,000</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$895,000
TOTAL, Uses	<u><u>\$895,000</u></u>

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

DENTAL INSURANCE



DESCRIPTION

Dental Insurance is administered by the Benefits Administration department.

Dental Insurance funding is provided through charges to departments and employee contributions.

DEPARTMENT PRIORITIES

- Provide quality dental coverage for City employees
- Provide administration of Dental PPO & DMO plans and provide day-to-day customer service to all employees
- Provide employee dental communication materials and coordinate open enrollment, health fairs and other relevant employee meetings
- Provide analysis, research and recommendations of various employee dental programs and cost sharing options; serve on the City's Health Insurance Committee

MAJOR BUDGET IMPACTS

- Use of \$59,000 in available fund balance

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

DENTAL INSURANCE

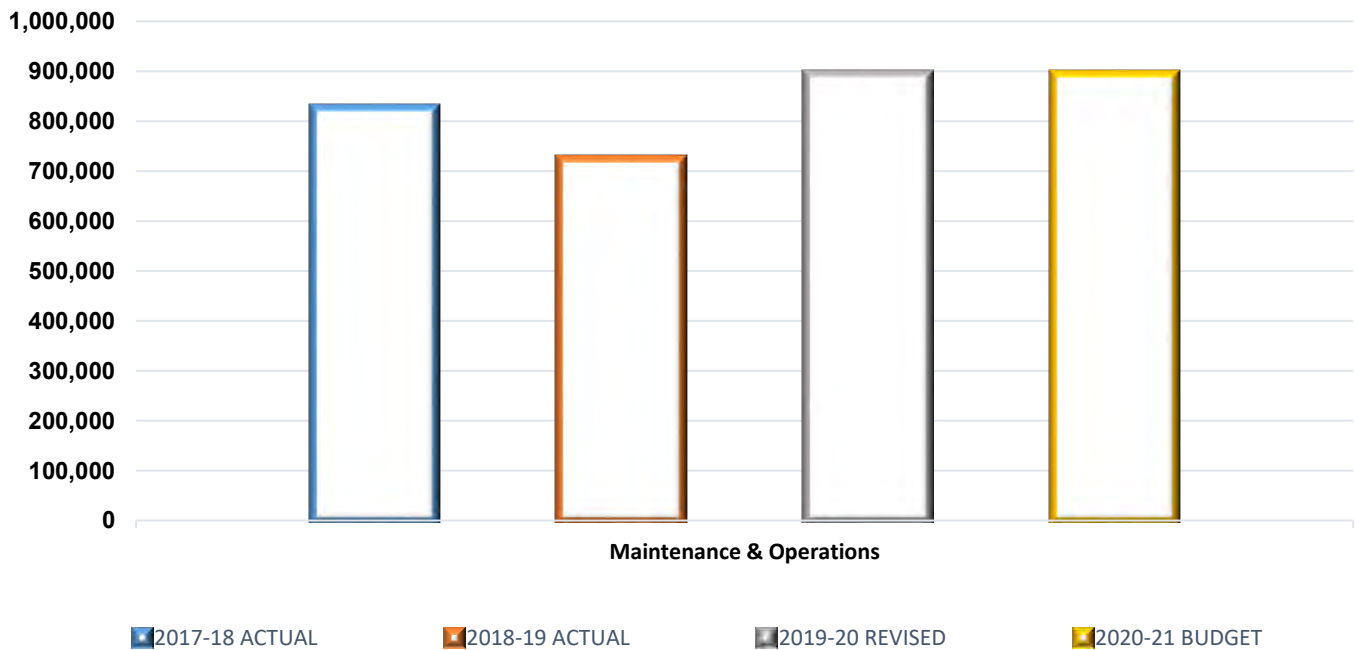
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
BUDGET:				
Maintenance & Operations	825,909	723,152	895,000	895,000

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
694-725 DENTAL INSURANCE					
5131	PROFESSIONAL SERVICES/CONTRACTS	66,768	64,304	95,000	95,000
5151	CLAIMS PAYMENTS	704,172	605,197	740,000	735,000
5169	OTHER INSURANCE	54,969	53,651	60,000	65,000
TOTAL, M & O		825,909	723,152	895,000	895,000
TOTAL, DENTAL INSURANCE		825,909	723,152	895,000	895,000

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Internal Service Fund Sources and Uses**

UNEMPLOYMENT INSURANCE

This fund was created to account for Unemployment Insurance Claims. Funding is provided by charges to departments based on payroll costs.

Sources of Funds:

Charges to Departments	\$70,000
Use of Available Fund Balance	<u>70,000</u>
TOTAL, Sources	<u><u>\$140,000</u></u>

Uses of Funds:

Claims Payments	\$140,000
TOTAL, Uses	<u><u>\$140,000</u></u>

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

UNEMPLOYMENT INSURANCE



DESCRIPTION

The Unemployment Insurance Fund accounts for administration of the City's unemployment claims. Funding is provided through charges to departments.

DEPARTMENT PRIORITIES

- To maintain a sufficient unemployment insurance fund balance in order to pay liability claims
- To monitor all liability claims and protest any claims to EDD that the City determines are not

appropriate

- To monitor legislative changes that would impact the unemployment insurance fund and determine any remedial action
- To evaluate any upcoming impacts to the unemployment insurance fund, such as layoffs and the Patient Protection and Affordable Care Act

MAJOR BUDGET IMPACTS

- Use of \$70,000 in available fund balance

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Department Summary**

UNEMPLOYMENT INSURANCE

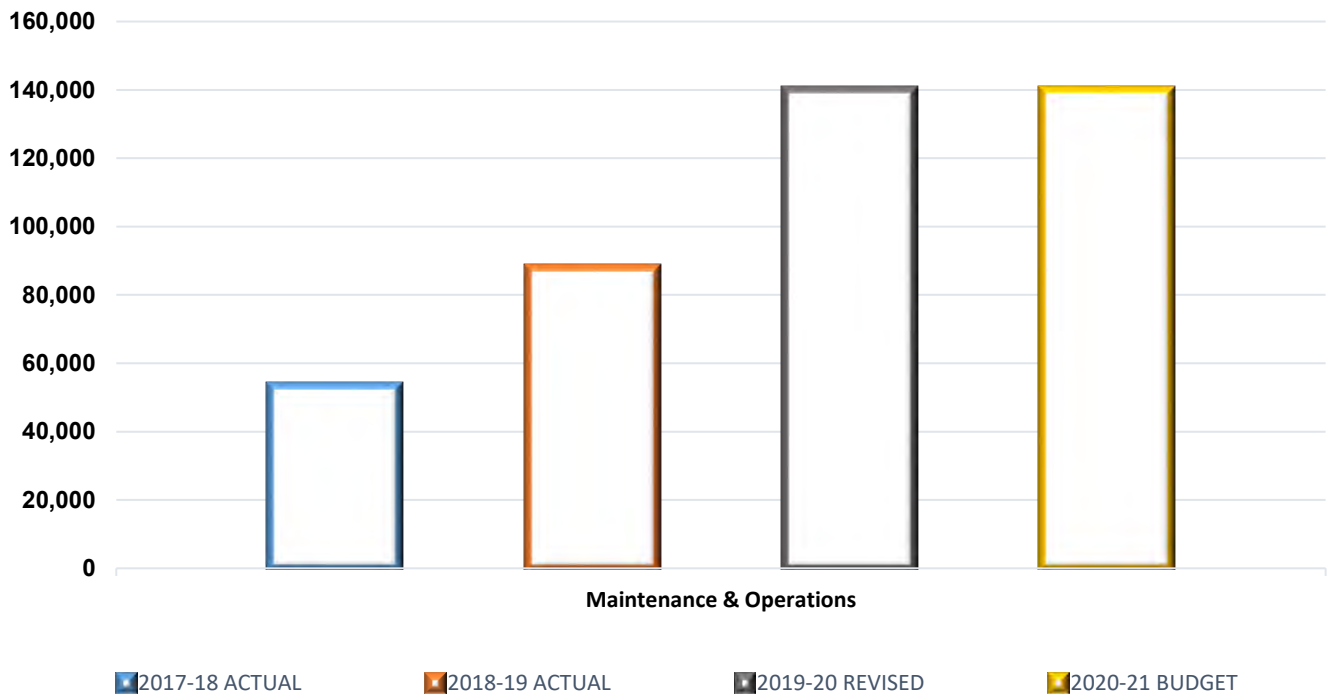
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Budget
BUDGET:				
Maintenance & Operations	53,348	87,883	140,000	140,000

LINE ITEM DETAIL TREND



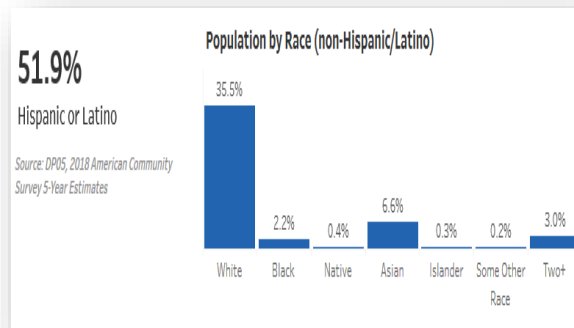
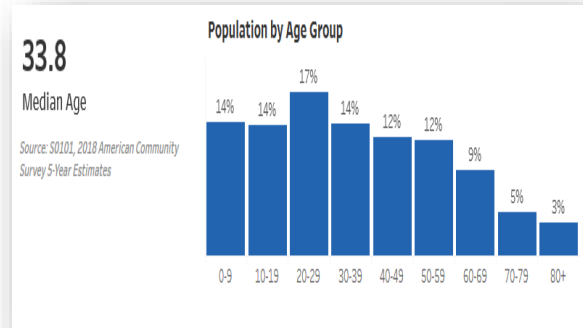
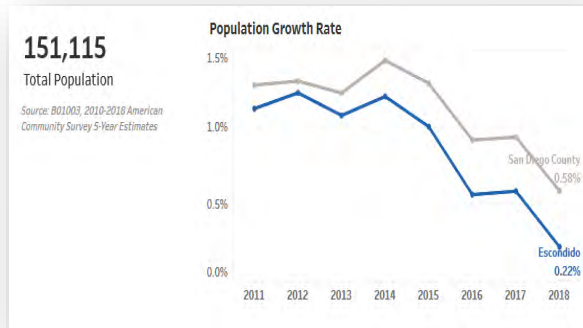
CITY OF ESCONDIDO
FY 2020-21 Operating Budget
Line Item Detail

		<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>REVISED</u>	<u>2020-21</u> <u>BUDGET</u>
696-727	UNEMPLOYMENT INSURANCE				
5151	CLAIMS PAYMENTS	53,348	87,883	140,000	140,000
	TOTAL, M & O	53,348	87,883	140,000	140,000
	TOTAL, UNEMPLOYMENT INSURANCE	53,348	87,883	140,000	140,000

Appendix

CITY OF ESCONDIDO
FY 2020-21 Budget
Statistics, Demographics & Financial Comparisons

Year of Incorporation.....	1888
Form of Government	Council/Manager
Area in Square Miles (2019-20)	37.5
Population (January 2020)	153,008



Miles of Streets (2019-20)	298
Number of Developed Parks (includes 2 lakes) (as of June 2020).....	14
Fire Protection (2019):	
Average Responses/Day	44
Total Fire Responses	177
Total Emergency Medical Service Responses	12,575
Total All Other Calls.....	3,210
Police Protection (2019-20):	
Total Number of Arrests	5,074
Total Number of Traffic Citations	5,300
Total Accidents Recorded	981

CITY OF ESCONDIDO
FY 2020-21 Budget
Statistics, Demographics & Financial Comparisons

Utilities (2019-20):

Daily Average Sewage Treatment in Gallons	13,876,317
Number of Water Service Connections	27,078
Miles of Water Mains	436
Number of Fire Hydrants	3,556
Daily Average Water Consumption in Gallons.....	18,413,863

Education (as of June 2020):

Total Number of Private Preschools	7
Total Number of Public Elementary Schools	18
Total Number of Private Elementary Schools	7
Total Number of Public Middle Schools	6
Total Number of Public High Schools	6
Total Number of Private High Schools.....	4
Total Number of Charter Schools	5

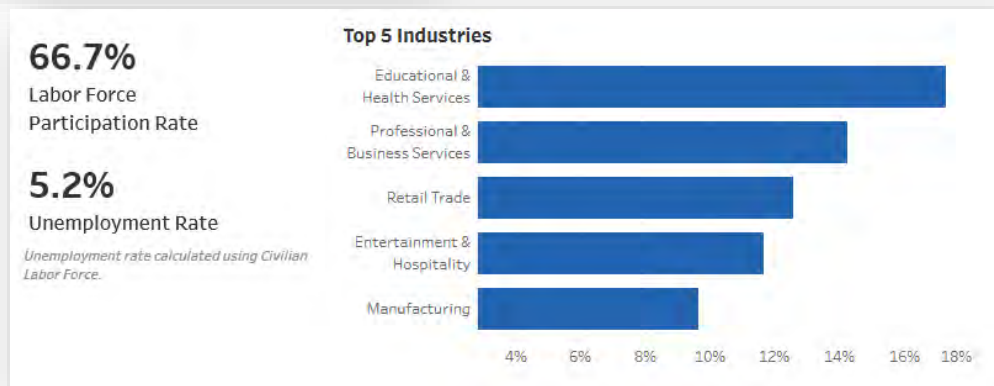
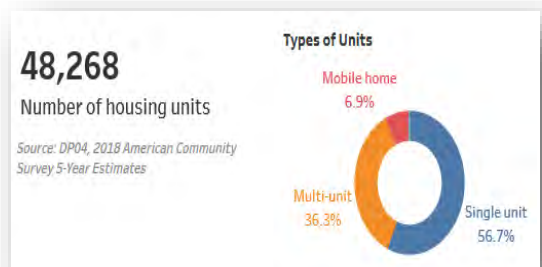
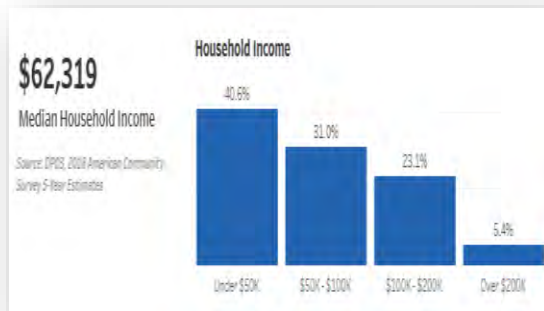
Library (2019-20):

Library Materials Circulation	392,175
Library Actual Visits to Facility	234,748
Library Virtual Visits	252,507
Total Library Collection	190,490

Residential Building Permits Issued (2019-20):

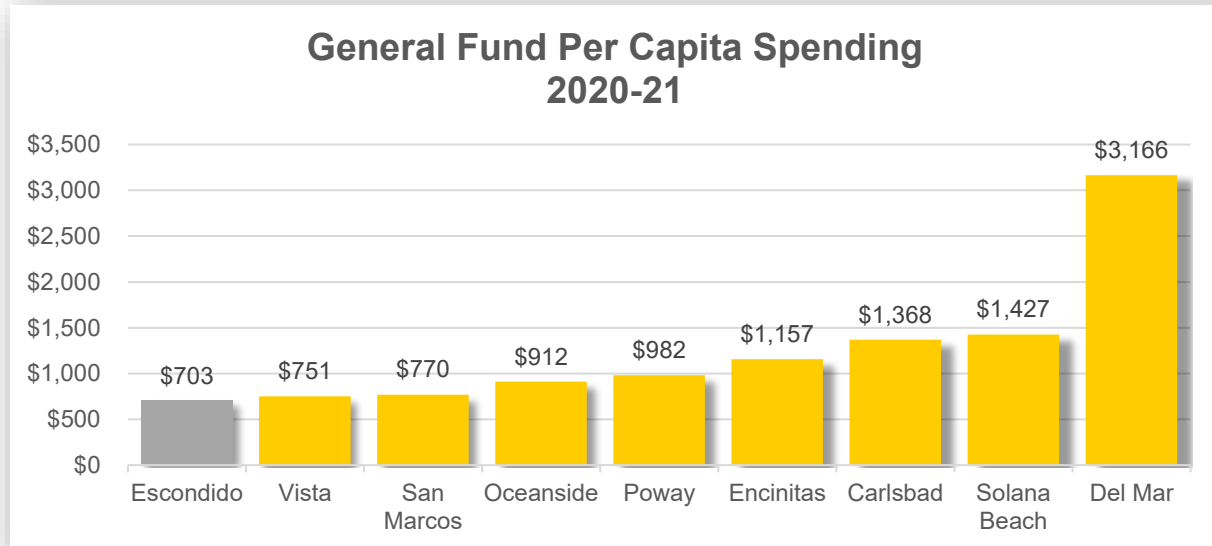
Single Family Dwellings.....	69
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Business Licenses (active) - Escondido Only (2019-20):	10,207
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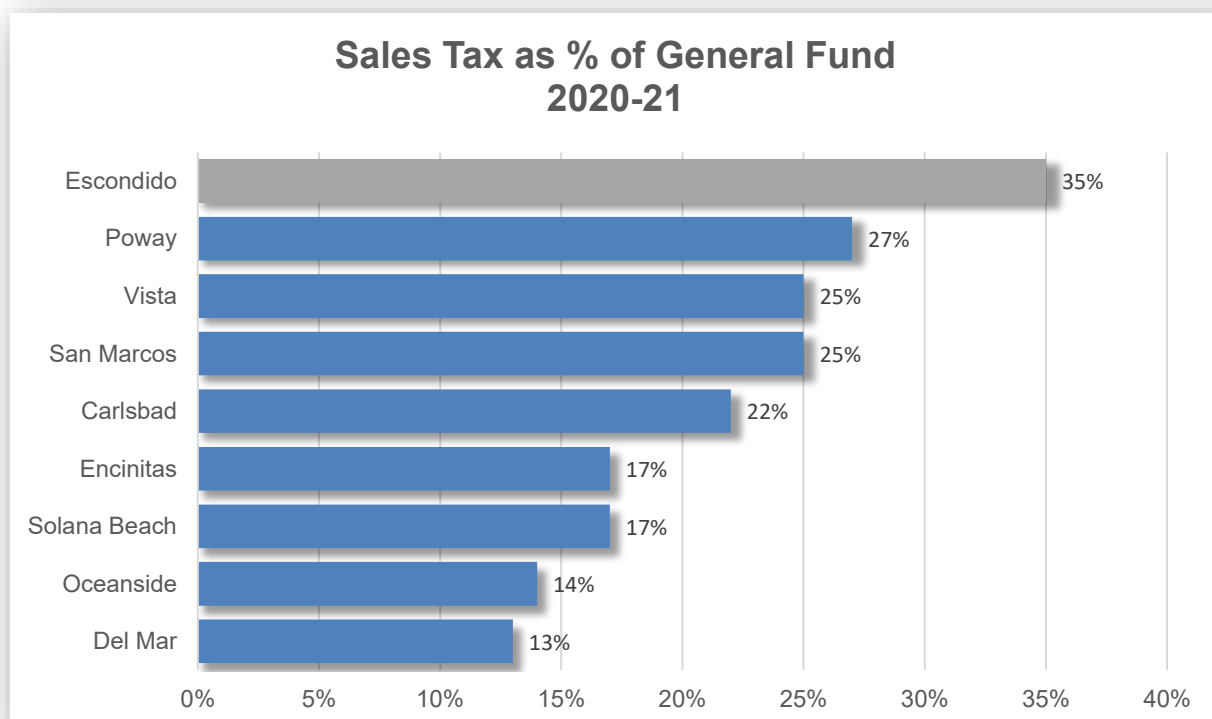


CITY OF ESCONDIDO
FY 2020-21 Budget
Statistics, Demographics & Financial Comparisons

The City of Escondido is the second largest City in North San Diego County. It has consistently been doing more with less and providing quality services at the lowest possible cost. Below is a per capita comparison of projected total General Fund operating expenditures for fiscal year 2020-21 for cities in North San Diego County. The City of Escondido has the lowest per Capital Spending.



In addition, sales tax is the largest General Fund revenue source for the City of Escondido. At 35% of total General Fund revenue, the City relies heavily on this source of revenue to fund quality services more so than any other City in North San Diego County.



CITY OF ESCONDIDO
FY 2020-21 Operating Budget
List of Acronyms

ACRONYM	DESCRIPTION
A	
ASES	After School Education & Safety
C	
CAD	Computer Aided Dispatch
CCPI	California Consumer Price Index
CDBG	Community Development Block Grant
CDC	Community Development Commission
CEC	California Energy Commission
CEDS	Comprehensive Economic Development Strategy
CERT	Community Emergency Response Team
CIP	Capital Improvement Program/Project
COBRA	Consolidated Omnibus Budget Reconciliation Act
D	
DMO	Dental Maintenance Organization
E	
EDD	Employment Development Department
EMS	Emergency Management System/Emergency Medical Services
EOC	Emergency Operations Center
EVCC	East Valley Community Center
F	
FTE	Full-Time Equivalent
G	
GIS	Geographic Information Systems

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
List of Acronyms**

ACRONYM	DESCRIPTION
H	
HARRF	Hale Avenue Resource Recovery Facility
HRMS	Human Resources Management System
HVAC	Heating, Ventilation & Air Conditioning
L	
LMD	Landscape Maintenance District
M	
M & O	Maintenance & Operations
MFRO	Membrane Filtration Reverse Osmosis
N	
NEAT	Neighborhood Enhancement Awareness & Training
P	
PARS	Public Agency Retirement Services
PCI	Payment Card Industry
PEG	Public, Educational and Government
PERS	Public Employees' Retirement System
POST	Peace Officer Standards and Training
R	
RCS	Regional Communications System
ROPS	Recognized Obligation Payment Schedule
RPTTF	Redevelopment Property Tax Trust Fund
S	
SANDAG	San Diego Association of Governments
SCADA	Supervisory Control and Data Acquisition
SDG&E	San Diego Gas & Electric

**CITY OF ESCONDIDO
FY 2020-21 Operating Budget
List of Acronyms**

ACRONYM	DESCRIPTION
SRF	State Revolving Fund
V	
VID	Vista Irrigation District
VLF	Vehicle License Fee
VoIP	Voice Over Internet Protocol

**CITY OF ESCONDIDO
FY 2020-21 OPERATING BUDGET
GLOSSARY OF TERMS**

Account Code - The classification of an expenditure, according to the type of items purchased or services obtained. For example, the cost of placing an advertisement in the paper is classified under the account code entitled "Advertising & Printing."

Accrual Basis of Accounting - The method of accounting under which revenues and expenses are recorded when they occur, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned.

Actual - Represents the actual costs from the result of operations.

Adopted Budget - The official budget as approved by the City Council at the start of each fiscal year.

Ad Valorem - In proportion to value, a basis for levy of taxes on property.

Allocation - An accounting procedure in which the cost of a service performed by one department is charged to the department receiving the service.

Appropriation - The legal authorization by a City Council to make expenditures and incur obligations for specific purposes. An appropriation is usually limited in the amount and the time in which it may be expended.

Assessed Valuation - A dollar value placed on real estate or other property as a basis for levying property taxes.

Audit - A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities.

Authorized Position Schedule - A listing of all authorized and budgeted positions approved by the City Council for the current fiscal year.

Available Fund Balance - Fund balance available in a fund from the end of the prior year for use in the following year.

Bond - A security that represents an obligation to pay a specific sum of money on a specific date in the future, typically with periodic interest payments.

Budget - A financial plan that identifies total sources of revenues and specifies how they may be expended during a specific period of time.

Budget Adjustment - This is a supplemental increase or decrease to the approved budget approved by the City Council.

Budgetary Basis - Refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: Accrual, modified accrual or cash basis.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Budget Calendar - The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

CITY OF ESCONDIDO
FY 2020-21 OPERATING BUDGET
GLOSSARY OF TERMS

Budget Document - The official written statement prepared by Finance and supporting staff, which represents the proposed budget to the legislative body.

Capital Improvement Program - An annual expenditure plan that outlines the funding for and timing of the construction of physical assets, such as parks, streets, water/sewer lines, and recreational facilities, over a fixed period of years.

Capital Outlay - A grouping of object codes that is based on durable items, such as office equipment and furnishings, with a value of \$5,000 or more.

Capital Projects Fund - These funds were established to account for resources for the acquisition and/or construction of a major capital asset.

Carryover - The use of prior year funds to cover obligations incurred in the prior year, but not disbursed until the current year.

Charges for Services - Charges or fees imposed on the user for services provided by the City under the rationale that benefiting parties should pay for the cost of that service rather than the general public.

Comprehensive Annual Financial Report (CAFR) - Audited financial statements submitted to the Mayor, City Council, and City Manager by the Finance Director on an annual basis.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

Contingency – A budgeted amount set aside for emergency or unanticipated expenditures.

Debt Service - The payment of principal and interest on borrowed funds, such as bonds.

Debt Service Fund - These funds are used to account for the payment of principal and interest on bonds.

Department - A major organizational group of the City with overall management responsibility for an operation or a group of related operations within a functional area.

Employee Services - A grouping of object codes based on the different forms of employee compensation, such as salaries of permanent and temporary staff, overtime pay, and benefits.

Encumbrance - An obligation, in the form of an order or contract, that will become payable when goods are delivered or services rendered.

Enterprise Funds - These funds are used to account for specific services that are funded directly through user fees, such as water and wastewater services.

Expenditure - An amount of money disbursed for a budgeted item which results in a decrease in net financial resources.

Fee - A charge levied for providing a service or permitting an activity.

Fines & Forfeitures - Revenues received and/or bail monies forfeited upon conviction of a misdemeanor or municipal infraction.

Fiscal Year - The twelve-month period of time on which the budget is based. The City's fiscal year is July 1 through June 30.

**CITY OF ESCONDIDO
FY 2020-21 OPERATING BUDGET
GLOSSARY OF TERMS**

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which all resources and related liabilities and equities are recorded and segregated to carry out a specific operation or purpose.

Fund Balance - That portion of the fund equity that is available for expenditures at any time during the fiscal year.

Full Time Equivalent (FTE) - The decimal equivalent of a part-time position converted to a full time basis, i.e., one person working half time would count as 0.50 FTE.

Full Time Position - A position whereby the employee works a full schedule as defined by the City, receives the benefits for full-time employees, and is covered by employment laws.

GAAP - Generally Accepted Accounting Principles are uniform minimum standards used for accounting and reporting used for both private industry and governments.

Gann Appropriation Limit - This term refers to Article XIII B of the California State Constitution that places limits on the amount of proceeds from taxes that state and local government agencies can receive and spend each year.

General Fund - This is the general operating fund for the City, utilized to account for all resources not required to be accounted for in another fund.

General Obligation (G.O.) Bond - This type of bond is backed by the full faith, credit and taxing power of the government.

Governmental Accounting Standards Board (GASB) - The Governmental Accounting Standards Board establishes and improves standards of states and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

Governmental Funds – There are three groups of funds: proprietary funds that account for business-like activities such as enterprise and internal service funds, fiduciary funds that account for funds held in an agency or by a trustee for others such as trust funds and governmental funds that account for everything else. There are four types of governmental funds that the City budgets for: general fund, special revenue funds, debt service funds, and capital project funds.

Government Finance Officers Association (GFOA) Distinguished Budget Award - Highest form of recognition in governmental budgeting. Its attainment represents a significant accomplishment by the management, staff and elected officials of recipients. Budgets are evaluated for effectiveness as a policy document, a financial plan, an operations guide and as a communication device.

Grant - A contribution by one governmental unit to another unit, usually in support of a specific facility or function.

Infrastructure - Public domain fixed assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the city.

Intergovernmental - Revenues received from another government for services, such as reimbursement for mandates or public safety programs.

Internal Service Charges – Charges made by internal service funds to other funds for services provided to the City. Charges are allocated based on various usage formulas.

Internal Service Fund - These funds account for services provided by one City department to another City department on a cost reimbursement basis (including replacement costs).

**CITY OF ESCONDIDO
FY 2020-21 OPERATING BUDGET
GLOSSARY OF TERMS**

Investment - Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals and base payments.

Investment Policy - A Council adopted policy identifying permitted investments of the City's idle cash.

Leasing - A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the City at the end of the lease.

Licenses & Permits - An official certificate granting authorization with revenues collected as a means of recovering the cost of regulating the activities (i.e. building permit, grading permit, parking permit).

Line Item Budget - A budget that lists detailed expenditure categories (employee services, maintenance & operations, capital outlay, internal service charges and allocations) separately, along with amounts budgeted for each specific category.

Long-Term Debt - Debt with a maturity of more than one year after the date of issue.

Maintenance & Operations (M&O) - A grouping of object codes based on nondurable supplies and services. Office supplies, building maintenance, printing, travel, rent, professional services and contracts, and telephone service are included in this category.

Mandated Program - A requirement by the State or Federal government that the City perform a task, perform a task a particular way or perform a task to meet a particular standard, often without compensation from the higher level of government.

Modified Accrual Basis of Accounting - The method under which revenues and other financial resource increments are recognized when they become susceptible to accrual; that is, when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay the liabilities of the current period.

One-time Expenditures and/or Revenues - These are expenditures and/or revenues for one-time projects or services. After the project or service is completed, expenditures and/or revenues are terminated and are not considered part of the budget for the following year.

Part Time Position - A position whereby the employee works a partial schedule as defined by the City, and receives partial benefits.

PERS - Public Employees Retirement System provided for employees in the State of California.

Per Capita - A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

Property Tax - An "ad valorem" tax on real property, based upon the value of the property.

Proposed Budget - The budget as formulated and proposed by the City Manager. It is submitted to the City Council for review and approval.

Reserve - A separate fund balance account maintained for restricted use, i.e., fiscal sustainability or economic stabilization; or for unrestricted use to protect the City from emergencies or unanticipated expenditures.

Revenue - Income generated by taxes, bonds, interest income, land rental, fines, fees, licenses, permits, and grants.

**CITY OF ESCONDIDO
FY 2020-21 OPERATING BUDGET
GLOSSARY OF TERMS**

Revenue Bonds - Bonds issued pledging future revenues, usually water, sewer, garbage or drainage charges, to cover debt payments in addition to operating costs.

Revised Budget – The official budget as adopted and as amended by the City Council through the course of a fiscal year.

Special Revenue Fund - These funds are used to account for the revenue derived from specific taxes or other earmarked revenue sources (other than for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

Structurally Balanced Budget – The amount of budgeted ongoing costs is equal to or less than the amount of budgeted ongoing revenues.

Successor Agency – A designated successor entity to the former redevelopment agency, given all authority, rights, powers, duties, and obligations previously vested with the former redevelopment agency per AB 1X 26.

Taxes - Mandatory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Transfers - Legally authorized financial transaction occurring between a fund receiving revenue to the fund through which the resources are to be expended.

Trust Funds - These individual funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies.

RESOLUTION NO. 2020-71

A RESOLUTION OF THE CITY COUNCIL OF
THE CITY OF ESCONDIDO, CALIFORNIA,
ADOPTING OPERATING BUDGETS FOR
CERTAIN CITY DEPARTMENTS FOR FISCAL
YEAR 2020-21 SUBJECT TO ANY AMENDMENT
MADE PURSUANT TO COMPENSATION PLANS
FOR THE CITY OF ESCONDIDO AND
ESTABLISHING CONTROLS ON CHANGES IN
APPROPRIATIONS TO VARIOUS FUNDS AND
DEPARTMENTS

BE IT RESOLVED by the City Council of the City of Escondido, California, as follows:

SECTION 1. That the budgets for all City Departments for the period July 1, 2020, through June 30, 2021, inclusive, contained in the Fiscal Year 2020-21 Operating Budget Document (a copy of which is on file in the Office of the City Clerk) as amended by Council, are adopted as the final budgets for the Fiscal Year 2020-21, subject to any further amendments pursuant to approval of Compensation Plans for employees of the City of Escondido.

SECTION 2. That the amount designated as Department Total for each department and each fund in the budgets on file with the City Clerk, is hereby appropriated to the department or fund for which it is designated subject to adjustments for Compensation Plan approvals. Such appropriations as adjusted shall not be increased without approval of the City Council, except that transfers within funds, may be approved by the City Manager. All amounts designated as Employee Services, Maintenance and Operation, and Capital Outlay in each budget on file with the City Clerk, are hereby appropriated for such uses to the department or fund under which they are listed, subject

to any amendments made pursuant to approval of Compensation Plans for employees of the City of Escondido, and shall not be increased without approval of the City Manager.

SECTION 3. That the approval of the Operating Budget Document, including the Department Total expressed for each department, and any subsequent amendments shall include approval for all actions of the City acting as Successor Agency of the former Escondido Redevelopment Agency as expressed in said Operating Budget Document.

PASSED, ADOPTED AND APPROVED by the City Council of the City of Escondido at a regular meeting thereof the 11th day of June, 2020 by the following vote to wit:

AYES : Councilmembers: DIAZ, MARTINEZ, MORASCO, MCNAMARA

NOES : Councilmembers: NONE

VACANT : Councilmembers: DISTRICT 2

APPROVED:

DocuSigned by:

Paul McNamara

CAACE20782954D3...
PAUL MCNAMARA, Mayor of the
City of Escondido, California

ATTEST:

DocuSigned by:

Zack Beck

A58535D0BDC1430...

ZACK BECK, City Clerk of the
City of Escondido, California

RESOLUTION NO. 2020-71

RESOLUTION NO. 2020-72

A RESOLUTION OF THE CITY COUNCIL OF
THE CITY OF ESCONDIDO, CALIFORNIA,
ADOPTING AN ANNUAL APPROPRIATIONS
LIMIT FOR THE FISCAL YEAR 2020-21 AS
REQUIRED BY LAW

WHEREAS, Article XIII-B of the California State Constitution requires that the City of Escondido calculate an appropriations limit for each fiscal year, commonly known as the "Gann Limit;" and

WHEREAS, the Gann Limit is based on a combination of a population factor and an inflation factor as outlined on Exhibit "B," which is attached to this Resolution and incorporated by this reference; and

WHEREAS, the City Council desires at this time and deems it to be in the best public interest to adopt an annual Gann Limit for Fiscal Year 2020-21 as listed on Exhibit "A," which is attached to this Resolution and incorporated by this reference.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Escondido, California, as follows:

1. That the above recitations are true.
2. That the City Council adopts the calculation of the annual Gann Limit for the Fiscal Year 2020-21. The Gann Limit is adopted on a provisional basis, as the limit may need to be adjusted when current assessment data are available. The 2019-20 Gann Limit Calculation is finalized as shown on Exhibit "B," which is attached to this Resolution and incorporated by this reference.


PASSED, ADOPTED AND APPROVED by the City Council of the City of Escondido at a regular meeting thereof the 11th day of June, 2020 by the following vote to wit:

AYES : Councilmembers: DIAZ, MARTINEZ, MORASCO, MCNAMARA


NOES : Councilmembers: NONE

VACANT : Councilmembers: DISTRICT 2

APPROVED:

DocuSigned by:

CAACE20782954D3...
PAUL MCNAMARA, Mayor of the
City of Escondido, California

ATTEST:

DocuSigned by:

A58535D0BDC1430...
ZACK BECK, City Clerk of the
City of Escondido, California

RESOLUTION NO. 2020-72



City of Escondido
California

