

# **Preliminary Operating Budget Summaries**

Fiscal Year 2023/24

*City Council Workshop: May 17, 2023*



**CITY OF ESCONDIDO  
FY 2023/24 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	\$127,403,060
Transfer from Gas Tax Fund	2,055,000
Transfer from CFD-No. 2020-1 (The Services)	290,900
Transfer from American Rescue Plan Fund	1,440,490
<b>TOTAL, Sources</b>	<b>\$131,189,450</b>

**Uses of Funds:**

Operating Budget	\$130,695,550
Transfer to Reidy Creek Golf Course-Debt Service	364,300
Transfer to Successor Agency-Housing	25,000
Transfer to Vehicle Parking District Fund	104,600
<b>TOTAL, Uses</b>	<b>\$131,189,450</b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-001 CITY COUNCIL</b>				
5001-001-001 REGULAR FULL-TIME				
4 Council Members	\$100,240	\$100,240	\$0	0.0%
1 Mayor	<u>70,740</u>	<u>70,740</u>	0	0.0%
	170,980	170,980	0	0.0%
EMPLOYEE OVERHEAD:				
5025-001-001 OTHER EMPLOYEE OVERHEAD	10,510	9,550	(960)	-9.1%
5026-001-001 PERS-NORMAL COST	18,070	19,730	1,660	9.2%
5029-001-001 PERS-UNFUNDED LIABILITY	56,530	52,370	(4,160)	-7.4%
5027-001-001 MEDICAL	6,410	25,010	18,600	290.2%
5028-001-001 WORKERS' COMPENSATION	2,740	2,180	(560)	-20.4%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>265,240</b>	<b>279,820</b>	14,580	5.5%
5101-001-001 OFFICE/OPERATING SUPPLIES				
Office/Operating Supplies	4,000	4,000	0	0.0%
5131-001-001 PROFESSIONAL SERVICES/CONTRACTS				
City Council Planning	15,000	60,000	45,000	300.0%
Voting System	<u>3,500</u>	<u>3,500</u>	0	0.0%
	18,500	63,500	45,000	243.2%
5160-001-001 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops - District 1 (10115)	2,500	5,000	2,500	100.0%
Seminars, Conferences, Workshops - District 2 (10116)	2,500	5,000	2,500	100.0%
Seminars, Conferences, Workshops - District 3 (10117)	2,500	5,000	2,500	100.0%
Seminars, Conferences, Workshops - District 4 (10118)	2,500	5,000	2,500	100.0%
Seminars, Conferences, Workshops - Mayor (10119)	2,500	5,000	2,500	100.0%
State of the City Address	<u>4,000</u>	<u>7,000</u>	3,000	75.0%
	16,500	32,000	15,500	93.9%
5162-001-001 DUES AND SUBSCRIPTIONS				
League of California Cities	35,450	35,450	0	0.0%
National League of Cities	0	12,000	12,000	100.0%
SANDAG Member Assessment	59,330	59,330	0	0.0%
San Diego Division League of California Cities	<u>1,400</u>	<u>1,400</u>	0	0.0%
	96,180	108,180	12,000	12.5%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-001 CITY COUNCIL</b>				
5163-001-001 AUTO ALLOWANCE				
5 Council Members	45,000	45,000	0	0.0%
5173-001-001 OTHER TELEPHONE				
Cellular Phone Charges (5 cellphones @ \$50/month)	3,000	3,000	0	0.0%
Aircards - 3 ipads	0	1,800	1,800	100.0%
	3,000	4,800	1,800	60.0%
<b>TOTAL, M &amp; O</b>	<b>183,180</b>	<b>257,480</b>	74,300	40.6%
5125-001-001 BUILDING MAINTENANCE	51,420	54,830	3,410	6.6%
5165-001-001 DUPLICATING	14,190	1,620	(12,570)	-88.6%
5172-001-001 TELECOMMUNICATIONS	1,360	1,120	(240)	-17.6%
5175-001-001 MAIL & MOBILE SERVICES	680	710	30	4.4%
5178-001-001 NETWORK & SYSTEMS ADMINISTRATION	7,010	12,760	5,750	82.0%
5183-001-001 INSURANCE				
General Liability Insurance	11,800	2,730	(9,070)	-76.9%
Property Insurance	3,440	3,620	180	5.2%
	15,240	6,350	(8,890)	-58.3%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>89,900</b>	<b>77,390</b>	(12,510)	-13.9%
<b>SUBTOTAL, CITY COUNCIL</b>	<b>538,320</b>	<b>614,690</b>	76,370	14.2%
5902-001-001 ALLOCATED OUT				
CDBG-Admin	(4,840)	(4,840)	0	0.0%
Capital Improvement Projects	(26,470)	(29,060)	(2,590)	9.8%
Water	(80,750)	(92,200)	(11,450)	14.2%
Wastewater	(80,750)	(92,200)	(11,450)	14.2%
	(192,810)	(218,300)	(25,490)	13.2%
<b>TOTAL, CITY COUNCIL</b>	<b>\$345,510</b>	<b>\$396,390</b>	\$50,880	14.7%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-002 CITY MANAGER</b>				
5001-001-002 REGULAR FULL-TIME				
1 City Manager	\$280,000	\$280,000	\$0	0.0%
1 Department Assistant	42,930	45,090	2,160	5.0%
1 Executive Assistant	88,410	88,410	0	0.0%
1 Executive Office Coordinator	62,570	62,570	0	0.0%
1 Deputy Director of Economic Development	134,280	134,280	0	0.0%
1 Management Analyst I/II	79,160	73,800	(5,360)	-6.8%
1 Program Coordinator	56,820	63,880	7,060	12.4%
1 Real Property Manager	122,880	122,880	0	0.0%
Bilingual Pay	<u>0</u>	<u>1,950</u>	1,950	100.0%
	867,050	872,860	5,810	0.7%
5004-001-002 TEMPORARY PART-TIME				
Department Specialist (Real Property)-PARS	22,000	31,780	9,780	44.5%
Department Specialist (Business License)-PARS	0	19,230	19,230	100.0%
Bilingual Pay	<u>0</u>	<u>600</u>	600	100.0%
	22,000	51,610	29,610	134.6%
EMPLOYEE OVERHEAD:				
5025-001-002 OTHER EMPLOYEE OVERHEAD	45,880	47,710	1,830	4.0%
5026-001-002 PERS-NORMAL COST	62,000	104,410	42,410	68.4%
5029-001-002 PERS-UNFUNDED LIABILITY	269,720	268,250	(1,470)	-0.5%
5027-001-002 MEDICAL	81,830	69,630	(12,200)	-14.9%
5028-001-002 WORKERS' COMPENSATION	23,850	15,100	(8,750)	-36.7%
5030-001-002 FLEXIBLE BENEFITS	41,110	40,980	(130)	-0.3%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>1,413,440</b>	<b>1,470,550</b>	57,110	4.0%
5101-001-002 OFFICE/OPERATING SUPPLIES				
Miscellaneous Supplies - Business License (60138)	4,500	4,500	0	0.0%
Miscellaneous Supplies - Real Property (60200)	0	500	500	100.0%
Miscellaneous Supplies - Economic Development (20003)	2,000	2,000	0	0.0%
Miscellaneous Supplies	<u>17,260</u>	<u>17,260</u>	0	0.0%
	23,760	24,260	500	2.1%

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**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-002 CITY MANAGER</b>				
5126-001-113 MAINTENANCE OF EQUIPMENT				
Maintenance of Equipment - Business License (60138)	900	0	(900)	-100.0%
5131-001-002 PROFESSIONAL SERVICES/CONTRACTS				
Federal Lobbying Services	24,000	24,000	0	0.0%
Other Professional Services	50,000	50,000	0	0.0%
State Lobbying Services	0	14,640	14,640	100.0%
Professional Services - Business License (60138)	200	0	(200)	-100.0%
Innovate 78 Marketing - Economic Development (20003)	0	20,000	20,000	100.0%
Rising Tide - AgTech Hackathon - Economic Development (20003)	33,000	9,900	(23,100)	-70.0%
Rising Tide - Professional Services - Economic Development (20003)	0	33,000	33,000	100.0%
Visit Escondido Website - Economic Development (20002)	600	600	0	0.0%
Visit Escondido Website Amy Hall Host Contract - Economic Development (20003)	0	2,000	2,000	100.0%
Professional Services/Contracts/Appraisals - Real Property (60200)	15,000	0	(15,000)	-100.0%
	<u>122,800</u>	<u>154,140</u>	31,340	25.5%
5160-001-002 TRAINING AND MEETINGS				
Meeting Support, Logistics, Strategic Planning Sessions	5,000	5,000	0	0.0%
Seminars, Conferences, Workshops	5,000	10,000	5,000	100.0%
Trainings & Meetings - Business License (60138)	1,180	1,180	0	0.0%
ICSC - Business License (60138)	0	2,000	2,000	100.0%
Agtech conference - Economic Development (20003)	0	2,500	2,500	100.0%
CALED ACE Certification - Economic Development (20003)	0	900	900	100.0%
CALED Annual Conference - Economic Development (20003)	2,600	2,600	0	0.0%
CONNECT Innovation Event - Economic Development (20003)	0	1,000	1,000	100.0%
ICMA Annual Conference - Economic Development (20003)	0	2,000	2,000	100.0%
IEDC Annual Conference - Economic Development (20003)	0	2,500	2,500	100.0%
IEDC Courses - Economic Development (20003)	0	1,300	1,300	100.0%
IEDC Leadership Conference - Economic Development (20003)	0	2,000	2,000	100.0%
MMASC Annual Conference - Economic Development (20003)	0	1,200	1,200	100.0%
MMASC Winter Forum - Economic Development (20003)	0	500	500	100.0%
Palomar College Annual Event Table - Economic Development (20003)	0	500	500	100.0%
Regional EDC Annual Dinner - Economic Development (20003)	0	1,000	1,000	100.0%
SD Food Alliance - Economic Development (20003)	0	5,000	5,000	100.0%
Startup San Diego - Economic Development (20003)	0	2,500	2,500	100.0%
Trainings & Licenses - Real Property (60200)	780	2,000	1,220	156.4%
	<u>14,560</u>	<u>45,680</u>	31,120	213.7%

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	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-002 CITY MANAGER</b>				
5162-001-002 DUES AND SUBSCRIPTIONS				
I.C.M.A.	3,900	3,900	0	0.0%
Periodicals, Subscriptions	1,500	1,500	0	0.0%
Professional Organization Dues	200	0	(200)	-100.0%
Public Information	300	0	(300)	-100.0%
Dues and Subscriptions - Business License (60138)	400	400	0	0.0%
Urban Land Institute Membership - Business License (60138)	0	270	270	100.0%
CALED - Economic Development (20003)	1,140	1,150	10	0.9%
IEDC Membership - Economic Development (20003)	660	660	0	0.0%
IRWA - Economic Development (20003)	200	200	0	0.0%
Regional EDC - Economic Development (20003)	0	2,500	2,500	100.0%
MMASC - Economic Development (20003)	150	150	0	100.0%
The Greater Escondido Chamber of Commerce - Economic Development (20003)	0	300	300	100.0%
SDNEDC Innovate 78 Programming - Economic Development (20003)	40,000	20,000	(20,000)	-50.0%
International Right of Way Association - Real Property (60200)	0	230	230	100.0%
	<u>48,450</u>	<u>31,260</u>	(17,190)	-35.5%
5163-001-002 AUTO ALLOWANCE				
City Manager	9,000	9,000	0	0.0%
5167-001-002 ADVERTISING & PRINTING				
Escondido Magazine	12,500	12,500	0	0.0%
Dine Out Escondido - Economic Development (20003)	3,500	0	(3,500)	-100.0%
Miscellaneous Advertising - Economic Development (20003)	17,320	0	(17,320)	-100.0%
Tourism Map - Economic Development (20003)	4,000	0	(4,000)	-100.0%
Advertising & Printing - Business License (60138)	500	0	(500)	-100.0%
	<u>37,820</u>	<u>12,500</u>	(25,320)	-66.9%
5170-001-113 UTILITIES				
San Diego Gas & Electric - Real Property (60200)	34,000	110,000	76,000	223.5%
5171-001-113 CITY WATER				
City Water - Real Property (60200)	5,000	1,000	(4,000)	-80.0%
5173-001-002 OTHER TELEPHONE				
Cellular Phone Charges (4 phones)	5,000	2,800	(2,200)	-44.0%
5180-001-113 RENT				
Property Lease (SDCCU East Valley Parkway) - Real Property (60200)	55,230	55,230	0	0.0%

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**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-002 CITY MANAGER</b>				
5190-001-002 OTHER EXPENSES				
Employee Recognition	5,000	10,000	5,000	100.0%
County Vector Control/Real Estate Taxes - Real Property (60200)	5,000	5,000	0	0.0%
Property Maintenance - Real Property (60200)	<u>0</u>	<u>30,000</u>	30,000	100.0%
	10,000	45,000	35,000	350.0%
5193-001-002 SOFTWARE				
ESRI Yearly License	11,000	6,000	(5,000)	-45.5%
Canto Software - Economic Development (20003)	0	8,000	8,000	100.0%
Constant Contact - Economic Development (20003)	700	840	140	20.0%
CoStar Subscription - Economic Development (20003 and 60138)	15,000	15,000	0	0.0%
Data Schuss "Eimpact"- Economic Development (20003)	0	5,550	5,550	100.0%
Hubspot Service - Economic Development (20003)	<u>0</u>	<u>8,100</u>	8,100	100.0%
	26,700	43,490	16,790	62.9%
5194-001-113 MINOR OFFICE EQUIPMENT				
Minor Office Equipment - Business License (60138)	400	0	(400)	-100.0%
<b>TOTAL, M &amp; O</b>	<b>393,620</b>	<b>534,360</b>	140,740	35.8%
5125-001-002 BUILDING MAINTENANCE	137,670	163,950	26,280	19.1%
5165-001-002 DUPLICATING	13,460	8,700	(4,760)	-35.4%
5172-001-002 TELECOMMUNICATIONS	1,500	1,810	310	20.7%
5175-001-002 MAIL & MOBILE SERVICES	49,080	32,740	(16,340)	-33.3%
5178-001-002 NETWORK & SYSTEMS ADMINISTRATION	17,890	26,530	8,640	48.3%
5183-001-002 INSURANCE				
General Liability Insurance	19,780	3,810	(15,970)	-80.7%
Property Insurance	<u>84,340</u>	<u>89,750</u>	5,410	6.4%
	104,120	93,560	(10,560)	-10.1%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>323,720</b>	<b>327,290</b>	3,570	1.1%
<b>SUBTOTAL, CITY MANAGER</b>	<b>2,130,780</b>	<b>2,332,200</b>	201,420	9.5%



**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-002 CITY MANAGER</b>				
5902-001-002 ALLOCATED OUT				
CDBG-Admin	(16,590)	(16,590)	0	0.0%
Wastewater	(319,620)	(349,830)	(30,210)	9.5%
Water	(319,620)	(349,830)	(30,210)	9.5%
Capital Improvement Projects	<u>(78,320)</u>	<u>(85,370)</u>	(7,050)	9.0%
	(734,150)	(801,620)	(67,470)	9.2%
<b>TOTAL, CITY MANAGER</b>	<b>\$1,396,630</b>	<b>\$1,530,580</b>	\$133,950	9.6%

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<b>001-003 CITY ATTORNEY</b>				
5001-001-003 REGULAR FULL-TIME				
1 City Attorney	\$241,500	\$241,500	\$0	0.0%
2 Assistant City Attorneys	366,210	390,230	24,020	6.6%
3 Deputy City Attorneys	284,830	315,330	30,500	10.7%
4-Executive Assistant	73,050	0	(73,050)	-100.0%
2 4 Legal Assistants	74,370	142,150	67,780	91.1%
1 Legal Specialist	76,750	78,140	1,390	1.8%
1 Senior Deputy City Attorney	149,240	150,680	1,440	1.0%
1 Senior Legal Assistant	86,250	86,250	0	0.0%
Bilingual Pay	1,950	1,950	0	0.0%
	<u>1,354,150</u>	<u>1,406,230</u>	52,080	3.8%
5003-001-003 REGULAR PART-TIME				
1 Department Assistant (.75)	34,040	29,360	(4,680)	-13.7%
EMPLOYEE OVERHEAD:				
5025-001-003 OTHER EMPLOYEE OVERHEAD	54,930	55,640	710	1.3%
5026-001-003 PERS-NORMAL COST	146,600	165,800	19,200	13.1%
5029-001-003 PERS-UNFUNDED LIABILITY	439,840	441,690	1,850	0.4%
5027-001-003 MEDICAL	90,220	119,640	29,420	32.6%
5028-001-003 WORKERS' COMPENSATION	22,370	18,240	(4,130)	-18.5%
5030-001-003 FLEXIBLE BENEFITS	70,140	72,440	2,300	3.3%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>2,212,290</b>	<b>2,309,040</b>	96,750	4.4%
5101-001-003 OFFICE/OPERATING SUPPLIES				
Legal Supplements, Codes and Case Reports	42,500	42,500	0	0.0%
Office Supplies	4,800	4,800	0	0.0%
	<u>47,300</u>	<u>47,300</u>	0	0.0%
5126-001-003 MAINTENANCE OF EQUIPMENT				
Computer Systems Service (12)	500	0	(500)	-100.0%
Maintenance of Office Equipment	1,000	1,500	500	50.0%
	<u>1,500</u>	<u>1,500</u>	0	0.0%

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<b>001-003 CITY ATTORNEY</b>				
5131-001-003 PROFESSIONAL SERVICES/CONTRACTS				
Investigative Services, Attorneys' Services, Service of Process, Express Mail	50,000	50,000	0	0.0%
5160-001-003 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	5,000	5,000	0	0.0%
5161-001-003 MILEAGE REIMBURSEMENT	1,200	500	(700)	-58.3%
5162-001-003 DUES AND SUBSCRIPTIONS				
Bar Association Dues	7,000	7,000	0	0.0%
5163-001-003 AUTO ALLOWANCE				
City Attorney	9,000	9,000	0	0.0%
2 Assistant City Attorneys	10,800	10,800	0	0.0%
	19,800	19,800	0	0.0%
5173-001-003 OTHER TELEPHONE				
Cellular Phone Service (3 Cell Phones @ \$50/Month)	3,800	1,800	(2,000)	-52.6%
Cell Phone Replacements	0	1,200	1,200	100.0%
	3,800	3,000	(800)	-21.1%
<b>TOTAL, M &amp; O</b>	<b>135,600</b>	<b>134,100</b>	<b>(1,500)</b>	<b>-1.1%</b>
5125-001-003 BUILDING MAINTENANCE	70,240	79,050	8,810	12.5%
5165-001-003 DUPLICATING	17,070	13,100	(3,970)	-23.3%
5172-001-003 TELECOMMUNICATIONS	2,350	2,360	10	0.4%
5175-001-003 MAIL & MOBILE SERVICES	2,420	1,520	(900)	-37.2%
5178-001-033 NETWORK & SYSTEMS ADMINISTRATION	28,770	32,220	3,450	12.0%
5183-001-003 INSURANCE				
General Liability Insurance	15,710	3,910	(11,800)	-75.1%
Property Insurance	5,300	5,580	280	5.3%
	21,010	9,490	(11,520)	-54.8%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>141,860</b>	<b>137,740</b>	<b>(4,120)</b>	<b>-2.9%</b>

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<b>001-003 CITY ATTORNEY</b>				
<b>SUBTOTAL, CITY ATTORNEY</b>	<b>2,489,750</b>	<b>2,580,880</b>	91,130	3.7%
 5902-001-003 ALLOCATED OUT				
General Liability Insurance	(1,314,840)	(1,375,890)	(61,050)	4.6%
Wastewater	(364,500)	(381,420)	(16,920)	4.6%
Water	(448,160)	(468,960)	(20,800)	4.6%
Workers' Compensation Insurance	(149,380)	(156,320)	(6,940)	4.6%
	<u>(2,276,880)</u>	<u>(2,382,590)</u>	(105,710)	4.6%
 <b>TOTAL, CITY ATTORNEY</b>	 <b>\$212,870</b>	 <b>\$198,290</b>	(\$14,580)	-6.8%

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	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-004 CITY CLERK</b>				
5001-001-004 REGULAR FULL-TIME				
1 City Clerk	\$129,230	\$135,690	\$6,460	5.0%
1 Administrative Coordinator	58,080	62,570	4,490	7.7%
1 Assistant City Clerk	91,630	96,210	4,580	5.0%
1 Department Aide	36,070	37,320	1,250	3.5%
1 Deputy City Clerk	72,560	72,560	0	0.0%
1 Division Coordinator	51,990	52,630	640	1.2%
Bilingual Pay	5,850	3,900	(1,950)	-33.3%
	<u>445,410</u>	<u>460,880</u>	15,470	3.5%
5003-001-004 REGULAR PART-TIME				
1 Department Assistant (.5)	22,690	22,690	0	0.0%
5004-001-004 TEMPORARY PART-TIME				
Department Aide/Department Specialist	13,670	0	(13,670)	-100.0%
5020-001-004 OVERTIME				
Clerical/Technical	1,000	0	(1,000)	-100.0%
EMPLOYEE OVERHEAD:				
5025-001-004 OTHER EMPLOYEE OVERHEAD	17,780	17,620	(160)	-0.9%
5026-001-004 PERS-NORMAL COST	49,440	55,400	5,960	12.1%
5029-001-004 PERS-UNFUNDED LIABILITY	149,100	148,820	(280)	-0.2%
5027-001-004 MEDICAL	25,650	50,010	24,360	95.0%
5028-001-004 WORKERS' COMPENSATION	7,790	6,090	(1,700)	-21.8%
5030-001-004 FLEXIBLE BENEFITS	27,190	27,890	700	2.6%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>759,720</b>	<b>789,400</b>	29,680	3.9%
5101-001-004 OFFICE/OPERATING SUPPLIES				
General Office Supplies	1,000	1,000	0	0.0%
Questys WORM tapes	1,000	1,000	0	0.0%
	<u>2,000</u>	<u>2,000</u>	0	0.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-004 CITY CLERK</b>				
5126-001-004 MAINTENANCE OF EQUIPMENT				
Imaging Equipment	250	250	0	0.0%
Office Equipment	<u>1,250</u>	<u>1,250</u>	0	0.0%
	1,500	1,500	0	0.0%
5131-001-004 PROFESSIONAL SERVICES/CONTRACTS				
Electronic/Digital Signature Maintenance Agreement	2,800	3,000	200	7.1%
Gladwell Governmental Services, Inc.	600	750	150	25.0%
Questys Maintenance Agreement	6,000	6,750	750	12.5%
Records Destruction Vendor	18,000	18,000	0	0.0%
Total Imaging Solutions Agreement-Microfiche Reader	1,200	1,200	0	0.0%
Update Supp Service - Municipal/Zoning Code	7,000	7,000	0	0.0%
Zasio Maintenance Agreement	4,500	4,500	0	0.0%
Citywide Records Management Manual Completion	<u>5,000</u>	<u>0</u>	(5,000)	-100.0%
	45,100	41,200	(3,900)	-8.6%
5160-001-004 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	2,500	2,500	0	0.0%
5162-001-004 DUES AND SUBSCRIPTIONS				
CCAC Dues - 4 Members	700	800	100	14.3%
IIMC Dues - 4 Members	<u>600</u>	<u>600</u>	0	0.0%
	1,300	1,400	100	14.3%
5163-001-004 AUTO ALLOWANCE				
City Clerk	5,100	5,100	0	0.0%
5167-001-004 ADVERTISING AND PRINTING				
Legal Advertising/Printing	8,500	8,500	0	0.0%
5173-001-004 OTHER TELEPHONE				
Cellular Phone Service (1 phone @ \$50/month)	1,200	1,000	(200)	-16.7%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-004 CITY CLERK</b>				
5193-001-004 SOFTWARE				
Agenda Management Software - Annual License	13,000	16,280	3,280	25.2%
Constant Contact Subscription - Public Notification Software	600	600	0	0.0%
ContractSafe - Contract Management Software	0	12,000	12,000	100.0%
NetFile Electronic Filing System	14,000	14,000	0	0.0%
Public Records Request Processing Software License	13,580	15,440	1,860	13.7%
Questys PDF Editor - Document Search	6,000	0	(6,000)	-100.0%
Zoom Meeting Account	0	200	200	100.0%
	<u>47,180</u>	<u>58,520</u>	11,340	24.0%
5194-001-004 MINOR OFFICE EQUIPMENT				
Replacement Scanners for Document Imaging (2)	4,500	0	(4,500)	-100.0%
<b>TOTAL, M &amp; O</b>	<b>118,880</b>	<b>121,720</b>	2,840	2.4%
5125-001-004 BUILDING MAINTENANCE	75,250	80,820	5,570	7.4%
5165-001-004 DUPLICATING	4,920	9,810	4,890	99.4%
5172-001-004 TELECOMMUNICATIONS	1,930	1,470	(460)	-23.8%
5175-001-004 MAIL & MOBILE SERVICES	2,200	1,160	(1,040)	-47.3%
5178-001-004 NETWORK & SYSTEMS ADMINISTRATION	29,840	34,690	4,850	16.3%
5183-001-004 INSURANCE				
General Liability Insurance	11,880	2,840	(9,040)	-76.1%
Property Insurance	4,370	4,610	240	5.5%
	<u>16,250</u>	<u>7,450</u>	(8,800)	-54.2%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>130,390</b>	<b>135,400</b>	5,010	3.8%
<b>SUBTOTAL, CITY CLERK</b>	<b>1,008,990</b>	<b>1,046,520</b>	37,530	3.7%
5902-001-004 ALLOCATED OUT				
Wastewater	(100,900)	(104,650)	(3,750)	3.7%
Water	(252,250)	(261,630)	(9,380)	3.7%
	<u>(353,150)</u>	<u>(366,280)</u>	(13,130)	3.7%
<b>TOTAL, CITY CLERK</b>	<b>\$655,840</b>	<b>\$680,240</b>	\$24,400	3.7%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-005 CITY TREASURER</b>				
5001-001-005 REGULAR FULL-TIME				
1 City Treasurer	\$106,000	\$106,000	\$0	0.0%
1 Accountant I	55,420	55,420	0	0.0%
1 Sr. Accounting Assistant	47,730	52,630	4,900	10.3%
	209,150	214,050	4,900	2.3%
EMPLOYEE OVERHEAD:				
5025-001-005 OTHER EMPLOYEE OVERHEAD	6,780	6,780	0	0.0%
5026-001-005 PERS-NORMAL COST	22,080	24,720	2,640	12.0%
5029-001-005 PERS-UNFUNDED LIABILITY	68,320	65,970	(2,350)	-3.4%
5027-001-005 MEDICAL	51,750	43,470	(8,280)	-16.0%
5028-001-005 WORKERS' COMPENSATION	3,370	2,720	(650)	-19.3%
5030-001-005 FLEXIBLE BENEFITS	12,270	12,460	190	1.5%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>373,720</b>	<b>370,170</b>	<b>(3,550)</b>	<b>-0.9%</b>
5101-001-005 OFFICE/OPERATING SUPPLIES	400	400	0	0.0%
5126-001-005 MAINTENANCE OF EQUIPMENT				
Maintenance of Office Equipment	100	0	(100)	-100.0%
5131-001-005 PROFESSIONAL SERVICES/CONTRACTS				
Investment Research/Consultants	200	200	0	0.0%
5160-001-005 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	2,000	2,000	0	0.0%
5161-001-005 MILEAGE REIMBURSEMENT	200	200	0	0.0%
5162-001-005 DUES AND SUBSCRIPTIONS				
California Municipal Treasurer's Association	500	500	0	0.0%
Publications	300	300	0	0.0%
	800	800	0	0.0%
5163-001-005 AUTO ALLOWANCE				
City Treasurer	5,100	5,100	0	0.0%



**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-005 CITY TREASURER</b>				
5193-001-005 SOFTWARE				
Investment Software Annual License	15,000	15,500	500	3.3%
	15,000	15,500	500	3.3%
<b>TOTAL, M &amp; O</b>	<b>23,800</b>	<b>24,200</b>	400	1.7%
5125-001-005 BUILDING MAINTENANCE	18,510	18,150	(360)	-1.9%
5172-001-005 TELECOMMUNICATIONS	140	350	210	150.0%
5178-001-005 NETWORK & SYSTEMS ADMINISTRATION	1,410	1,930	520	36.9%
5183-001-005 INSURANCE				
General Liability Insurance	5,110	1,160	(3,950)	-77.3%
Property Insurance	1,010	1,060	50	5.0%
	6,120	2,220	(3,900)	-63.7%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>26,180</b>	<b>22,650</b>	(3,530)	-13.5%
<b>SUBTOTAL, CITY TREASURER</b>	<b>423,700</b>	<b>417,020</b>	(6,680)	-1.6%
5902-001-005 ALLOCATED OUT				
Wastewater	(67,490)	(66,760)	730	-1.1%
Water	(66,400)	(65,670)	730	-1.1%
Community Facilities Districts	(51,730)	(51,100)	630	-1.2%
	(185,620)	(183,530)	2,090	-1.1%
<b>TOTAL, CITY TREASURER</b>	<b>\$238,080</b>	<b>\$233,490</b>	(\$4,590)	-1.9%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-022 FINANCE</b>				
5001-001-022 REGULAR FULL-TIME				
1 Director of Finance	\$181,750	\$189,070	\$7,320	4.0%
3 2 Accountant I/II's	148,500	221,980	73,480	49.5%
1 Budget Manager	102,520	102,520	0	0.0%
1 Buyer	59,510	56,680	(2,830)	-4.8%
1 Collections Officer	58,100	58,100	0	0.0%
5 Customer Service Representatives II's	214,350	224,160	9,810	4.6%
1 Administrative Coordinator	59,400	62,380	2,980	5.0%
1 Finance Manager	102,520	102,520	0	0.0%
1 Payroll Analyst	67,370	74,340	6,970	10.3%
2 Payroll Technicians	119,000	125,960	6,960	5.8%
1 Purchasing Supervisor	63,720	63,440	(280)	-0.4%
1 Revenue Manager	102,520	102,520	0	0.0%
3 Sr. Account Clerks	151,890	154,240	2,350	1.5%
4-Sr. Accounting Assistant	52,640	0	(52,640)	-100.0%
2 Sr. Customer Service Representatives	94,760	100,490	5,730	6.0%
1 Management Analyst II	79,160	81,140	1,980	2.5%
Bilingual Pay	6,500	10,400	3,900	60.0%
	<u>1,664,210</u>	<u>1,729,940</u>	65,730	3.9%
EMPLOYEE OVERHEAD:				
5025-001-022 OTHER EMPLOYEE OVERHEAD	57,380	59,140	1,760	3.1%
5026-001-022 PERS-NORMAL COST	175,740	199,300	23,560	13.4%
5029-001-022 PERS-UNFUNDED LIABILITY	525,690	528,300	2,610	0.5%
5027-001-022 MEDICAL	209,470	224,230	14,760	7.0%
5028-001-022 WORKERS' COMPENSATION	26,820	21,840	(4,980)	-18.6%
5030-001-022 FLEXIBLE BENEFITS	60,960	62,830	1,870	3.1%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>2,720,270</b>	<b>2,825,580</b>	105,310	3.9%
5101-001-022 OFFICE/OPERATING SUPPLIES				
Budget Supplies	800	0	(800)	-100.0%
Endorser/Encoder Supplies	300	0	(300)	-100.0%
Envelopes	2,000	2,000	0	0.0%
Check Stock	5,640	5,000	(640)	-11.3%
Miscellaneous Office Supplies	5,000	6,000	1,000	20.0%
Miscellaneous Receipts	1,420	1,000	(420)	-29.6%
Purchasing Supplies	1,550	0	(1,550)	-100.0%
	<u>16,710</u>	<u>14,000</u>	(2,710)	-16.2%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-022 FINANCE</b>				
5126-001-022 MAINTENANCE OF EQUIPMENT				
Check Endorser/Encoder	7,790	7,790	0	0.0%
Folding Machine	540	540	0	0.0%
Letter Opener	0	250	0	0.0%
Printers	1,700	1,700	0	0.0%
	<u>10,030</u>	<u>10,280</u>	250	2.5%
5131-001-022 PROFESSIONAL SERVICES/CONTRACTS				
Annual Audit	60,000	60,000	0	0.0%
Annual Statistical Section Report	2,500	2,500	0	0.0%
Annual Street Report	3,800	4,200	400	10.5%
Citywide Fee Inventory Study	0	75,000	75,000	100.0%
Credit Reporting Agency	1,500	1,500	0	0.0%
Financial Consultant Services	30,000	30,000	0	0.0%
GASB 68 Statement Fee from PERS	5,000	5,000	0	0.0%
GASB 86 & GASB 96 Consulting Services	0	45,000	45,000	100.0%
Grant Writing Consultant	50,000	0	(50,000)	-100.0%
Paramedic Billing	272,130	270,000	(2,130)	-0.8%
Preparation of Utility Bills (80061)	170,000	170,000	0	0.0%
Revenue Analysis and Fiscal Impact Study	0	75,000	75,000	100.0%
SB90 Claims	7,900	8,100	200	2.5%
Shredding Contract	1,100	1,000	(100)	-9.1%
	<u>603,930</u>	<u>747,300</u>	143,370	23.7%
5159-001-022 OTHER MAIL				
Postage - Trust Account (80061)	350	350	0	0.0%
5160-001-022 TRAINING AND MEETINGS				
Customer Service Training	5,000	0	(5,000)	-100.0%
Seminars, Conferences, Workshops	5,000	10,000	5,000	100.0%
	<u>10,000</u>	<u>10,000</u>	0	0.0%
5161-001-022 MILEAGE REIMBURSEMENT	400	200	(200)	-50.0%

**CITY OF ESCONDIDO**  
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	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-022 FINANCE</b>				
5162-001-022 DUES AND SUBSCRIPTIONS				
Amazon Business Prime Membership Fee	0	1,400	1,400	100.0%
American Payroll Association	0	300	300	100.0%
California Association of Public Procurement	390	390	0	0.0%
California Revenue Officers Association	100	100	0	0.0%
California Society of Municipal Finance Officers	660	750	90	13.6%
CPA License Renewal	250	250	0	0.0%
GFOA Financial Report Submittal	0	800	800	100.0%
GFOA Operating Budget Submittal	780	680	(100)	-12.8%
Government Finance Officers Association Membership	640	860	220	34.4%
Grant Professionals Association	990	250	(740)	-74.7%
Institute of Public Procurement	190	190	0	0.0%
Payroll Guides and Subscriptions	3,340	3,000	(340)	-10.2%
Periodicals	100	0	(100)	-100.0%
Professional Association Dues	200	0	(200)	-100.0%
	<u>7,640</u>	<u>8,970</u>	1,330	17.4%
5163-001-022 AUTO ALLOWANCE				
Director of Finance	5,100	5,100	0	0.0%
5167-001-022 ADVERTISING AND PRINTING				
State Controller's Office Financial Report Publication	250	250	0	0.0%
Operating and Capital Budget Public Hearing Notice	250	250	0	0.0%
Other printing and advertising	250	250	0	0.0%
	<u>500</u>	<u>750</u>	250	50.0%
5173-001-022 OTHER TELEPHONE				
Cellular Phone Expenses (1 Cell Phone @ \$50/Month)	0	600	600	100.0%
5193-001-022 SOFTWARE				
Budget Software License - Questica	35,850	39,500	3,650	10.2%
Collections Software License	3,900	4,300	400	10.3%
PeopleSoft Software License	69,970	73,470	3,500	5.0%
	<u>109,720</u>	<u>117,270</u>	7,550	6.9%
5194-001-022 MINOR OFFICE EQUIPMENT				
Calculators	450	0	(450)	-100.0%
Counterfeit Bill Scanner	200	0	(200)	-100.0%
Letter Opener	3,150	0	(3,150)	-100.0%
	<u>3,800</u>	<u>0</u>	(3,800)	-100.0%
<b>TOTAL, M &amp; O</b>	<b>768,180</b>	<b>914,820</b>	146,640	19.1%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

		<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-022 FINANCE</b>					
5125-001-022	BUILDING MAINTENANCE	99,230	109,110	9,880	10.0%
5165-001-022	DUPLICATING	15,820	9,360	(6,460)	-40.8%
5172-001-022	TELECOMMUNICATIONS	6,480	9,040	2,560	39.5%
5175-001-022	MAIL & MOBILE SERVICES	44,610	58,170	13,560	30.4%
5178-001-022	NETWORK & SYSTEMS ADMINISTRATION	47,410	65,640	18,230	38.5%
5183-001-022	INSURANCE				
	General Liability Insurance	38,170	9,580	(28,590)	-74.9%
	Property Insurance	6,320	6,660	340	5.4%
		<u>44,490</u>	<u>16,240</u>	(28,250)	-63.5%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>258,040</b>	<b>267,560</b>	9,520	3.7%
<b>SUBTOTAL, FINANCE</b>		<b>3,746,490</b>	<b>4,007,960</b>	261,470	7.0%
5902-001-022 ALLOCATED OUT					
	Benefits Administration	(9,220)	(8,930)	290	-3.1%
	Capital Improvement Projects	(208,900)	(202,320)	6,580	-3.1%
	CDBG-Admin	(22,440)	(22,440)	0	0.0%
	General Liability Insurance	(9,410)	(9,110)	300	-3.2%
	Landscape Maintenance District	(6,360)	(6,400)	(40)	0.6%
	Property Insurance	(4,700)	(4,560)	140	-3.0%
	Wastewater	(843,710)	(849,930)	(6,220)	0.7%
	Water	(1,032,380)	(1,037,210)	(4,830)	0.5%
	Workers' Compensation Insurance	(17,700)	(17,140)	560	-3.2%
	Community Facility District Administration	(18,770)	(18,000)	770	-4.1%
	Successor Agency-Housing	(22,200)	(22,200)	0	0.0%
		<u>(2,195,790)</u>	<u>(2,198,240)</u>	(2,450)	0.1%
<b>TOTAL, FINANCE</b>		<b>\$1,550,700</b>	<b>\$1,809,720</b>	\$259,020	16.7%

**CITY OF ESCONDIDO**  
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	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-023 HUMAN RESOURCES</b>				
5001-001-023 REGULAR FULL-TIME				
1 Director of Human Resources	\$181,750	\$189,070	\$7,320	4.0%
1 Human Resources Coordinator	70,790	76,200	5,410	7.6%
1 Human Resources Manager	127,970	127,970	0	0.0%
2 Human Resources Technician I/II's	111,200	129,810	18,610	16.7%
1 Sr. Human Resources Analyst	81,940	81,880	(60)	-0.1%
Bilingual Pay	1,950	1,950	0	0.0%
	<u>575,600</u>	<u>606,880</u>	31,280	5.4%
5003-001-023 REGULAR PART-TIME				
Department Assistant (.75)	34,040	34,040	0	0.0%
1 Human Resources Analyst I (.75 FTE)	68,380	46,620	(21,760)	-31.8%
	<u>102,420</u>	<u>80,660</u>	(21,760)	-21.2%
5020-001-023 OVERTIME	1,250	0	(1,250)	-100.0%
EMPLOYEE OVERHEAD:				
5025-001-023 OTHER EMPLOYEE OVERHEAD	21,960	22,470	510	2.3%
5026-001-023 PERS-NORMAL COST	71,600	79,390	7,790	10.9%
5029-001-023 PERS-UNFUNDED LIABILITY	196,020	211,830	15,810	8.1%
5027-001-023 MEDICAL	99,080	92,460	(6,620)	-6.7%
5028-001-023 WORKERS' COMPENSATION	10,940	8,760	(2,180)	-19.9%
5030-001-023 FLEXIBLE BENEFITS	36,940	37,320	380	1.0%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>1,115,810</b>	<b>1,139,770</b>	23,960	2.1%
5101-001-023 OFFICE/OPERATING SUPPLIES				
Break Room Supplies	630	630	0	0.0%
General Office Supplies	4,250	4,250	0	0.0%
Job Fair Supplies	300	300	0	0.0%
Labor Relations Posters	700	700	0	0.0%
Printer Supplies	730	730	0	0.0%
	<u>6,610</u>	<u>6,610</u>	0	0.0%
5126-001-023 MAINTENANCE OF EQUIPMENT				
Maintenance Contract for Printers and Shredder	1,300	1,300	0	0.0%

**CITY OF ESCONDIDO**  
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	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-023 HUMAN RESOURCES</b>				
5131-001-023 PROFESSIONAL SERVICES/CONTRACTS				
CPS Test Examinations	6,500	6,500	0	0.0%
Criticall Public Safety Dispatcher Exam	1,650	1,650	0	0.0%
Donnoe & Associates Exams	3,000	3,000	0	0.0%
Fingerprinting - DOJ & AAA Livescan	5,000	5,000	0	0.0%
Fitness for Duty Exams	1,570	1,570	0	0.0%
Outside Labor Relations Council	12,000	12,000	0	0.0%
Palomar Regional Fire Exam	3,200	3,200	0	0.0%
Pre-Employment Medical & Psychological Exams	48,500	48,500	0	0.0%
Special Projects Contracts	24,000	24,000	0	0.0%
Test Construction Service	1,700	1,700	0	0.0%
Citywide Classification & Compensation Study	<u>100,000</u>	<u>0</u>	(100,000)	-100.0%
	207,120	107,120	(100,000)	-48.3%
5160-001-023 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	6,100	6,100	0	0.0%
5161-001-023 MILEAGE REIMBURSEMENT				
Miscellaneous	800	800	0	0.0%
5162-001-023 DUES AND SUBSCRIPTIONS				
Liebert Library Subscription	500	900	400	80.0%
IPMA-HR Dues (2 members)	400	320	(80)	-20.0%
Npelra Dues (2 members)	350	380	30	8.6%
SHRM Dues (2 members)	450	460	10	2.2%
CalPELRA dues (2 members)	<u>600</u>	<u>380</u>	(220)	-36.7%
	2,300	2,440	140	6.1%
5163-001-023 AUTO ALLOWANCE				
Director of Human Resources	5,100	5,100	0	0.0%
5167-001-023 ADVERTISING & PRINTING				
Miscellaneous	2,000	2,000	0	0.0%
5173-001-023 OTHER TELEPHONE				
Cellular Phone Service (3 phones @ \$50/month)	1,800	1,800	0	0.0%
Cell Phone replacements	<u>1,200</u>	<u>900</u>	(300)	-25.0%
	3,000	2,700	(300)	-10.0%

**CITY OF ESCONDIDO**  
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	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-023 HUMAN RESOURCES</b>				
5190-001-023 OTHER EXPENSES				
Bilingual Certification for Applicants	3,500	3,500	0	0.0%
CCPA County Training Consortium Refreshments	500	500	0	0.0%
Employee Recognition	3,200	3,200	0	0.0%
Employee Training	30,930	30,930	0	0.0%
Job Fair Registration	300	300	0	0.0%
New Employee Orientation	2,600	2,600	0	0.0%
Oral Board Meals	1,000	1,000	0	0.0%
Training Consortium	3,000	3,000	0	0.0%
	<u>45,030</u>	<u>45,030</u>	0	0.0%
5193-001-023 SOFTWARE				
NeoGov Recruiting Software	35,000	35,000	0	0.0%
PeopleSoft Software License (1/2 cost in 723)	28,000	29,400	1,400	5.0%
	<u>63,000</u>	<u>64,400</u>	1,400	2.2%
<b>TOTAL, M &amp; O</b>	<b>342,360</b>	<b>243,600</b>	(98,760)	-28.8%
5125-001-023 BUILDING MAINTENANCE	64,970	72,270	7,300	11.2%
5165-001-023 DUPLICATING	11,280	9,470	(1,810)	-16.0%
5172-001-023 TELECOMMUNICATIONS	3,280	2,330	(950)	-29.0%
5175-001-023 MAIL & MOBILE SERVICES	1,080	1,380	300	27.8%
5178-001-023 NETWORK & SYSTEMS ADMINISTRATION	23,500	32,030	8,530	36.3%
5183-001-023 INSURANCE				
General Liability Insurance	14,260	5,630	(8,630)	-60.5%
Property Insurance	4,780	5,030	250	5.2%
	<u>19,040</u>	<u>10,660</u>	(8,380)	-44.0%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>123,150</b>	<b>128,140</b>	4,990	4.1%
<b>SUBTOTAL, HUMAN RESOURCES</b>	<b>1,581,320</b>	<b>1,511,510</b>	(69,810)	-4.4%



**CITY OF ESCONDIDO**  
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	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-023 HUMAN RESOURCES</b>				
5902-001-023 ALLOCATED OUT				
Benefits Administration	(45,060)	(47,520)	(2,460)	5.5%
CDBG	(4,030)	(4,030)	0	0.0%
Risk Management	(45,050)	(47,520)	(2,470)	5.5%
Wastewater	(343,300)	(284,800)	58,500	-17.0%
Water	(343,300)	(284,800)	58,500	-17.0%
Workers' Compensation Insurance	(45,060)	(47,520)	(2,460)	5.5%
	(825,800)	(716,190)	109,610	-13.3%
 <b>TOTAL, HUMAN RESOURCES</b>	 <b>\$755,520</b>	 <b>\$795,320</b>	 <b>\$39,800</b>	 <b>5.3%</b>

**CITY OF ESCONDIDO**  
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	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-024 RISK MANAGEMENT</b>				
5001-001-024 REGULAR FULL-TIME				
1 Risk and Safety Manager	\$108,570	\$104,520	(\$4,050)	-3.7%
1 Risk and Safety Coordinator	65,440	67,380	1,940	3.0%
1 Senior Safety Analyst	84,140	76,320	(7,820)	-9.3%
1 Safety Trainer	<u>74,370</u>	<u>74,370</u>	0	0.0%
	332,520	322,590	(9,930)	-3.0%
5020-001-024 OVERTIME				
CPR Trainers	\$4,800	4,800	\$0	0.0%
EMPLOYEE OVERHEAD:				
5025-001-024 OTHER EMPLOYEE OVERHEAD	11,320	10,610	(710)	-6.3%
5026-001-024 PERS-NORMAL COST	35,120	37,260	2,140	6.1%
5029-001-024 PERS-UNFUNDED LIABILITY	105,590	99,890	(5,700)	-5.4%
5027-001-024 MEDICAL	47,330	61,940	14,610	30.9%
5028-001-024 WORKERS' COMPENSATION	16,190	6,320	(9,870)	-61.0%
5030-001-024 FLEXIBLE BENEFITS	18,100	17,700	(400)	-2.2%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>570,970</b>	<b>561,110</b>	<b>(9,860)</b>	<b>-1.7%</b>
5101-001-024 OFFICE/OPERATING SUPPLIES				
Reference Books/Materials	300	300	0	0.0%
Office Supplies and Training Materials	<u>2,000</u>	<u>2,200</u>	200	10.0%
	2,300	2,500	200	8.7%
5105-001-024 SAFETY EQUIPMENT				
Safety Supplies (Videos, Misc. Safety Equip)	5,250	5,250	0	0.0%
5109-001-024 PREVENTION SUPPLIES				
Ergonomic Site Evaluation Expenses	11,500	11,500	0	0.0%
5126-001-024 MAINTENANCE OF EQUIPMENT				
Cleaning, Calibration & Inspection of Equipment	4,500	4,500	0	0.0%
Service for Instrument Repair	<u>2,000</u>	<u>2,000</u>	0	0.0%
	6,500	6,500	0	0.0%

**CITY OF ESCONDIDO**  
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	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>001-024 RISK MANAGEMENT</b>				
5131-001-024 PROFESSIONAL SERVICES/CONTRACTS				
General Consulting/Industrial Hygienists	14,000	14,000	0	0.0%
Risk and Safety Program Development	25,500	25,500	0	0.0%
Risk and Safety Training Programs	<u>22,000</u>	<u>22,000</u>	0	0.0%
	61,500	61,500	0	0.0%
5149-001-024 PREVENTION SERVICES				
Ergonomic Training & Site Evaluation	2,950	2,950	0	0.0%
5160-001-024 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	1,000	1,000	0	0.0%
5161-001-024 MILEAGE REIMBURSEMENT	200	200	0	0.0%
5162-001-024 DUES AND SUBSCRIPTIONS				
Cal-OSHA Reporter Subscription	500	500	0	0.0%
Pacific Safety Center Membership Dues	250	150	(100)	-40.0%
PARMA Membership Dues	250	150	(100)	-40.0%
Subscriptions, Services and Databases	<u>500</u>	<u>500</u>	0	0.0%
	1,500	1,300	(200)	-13.3%
5166-001-024 OUTSIDE DUPLICATING	250	250	0	0.0%
5167-001-024 ADVERTISING AND PRINTING				
Safety Training & Programs	150	150	0	0.0%
5173-001-024 OTHER TELEPHONE				
Cellular Phone Expenses (2 phones @ \$50/motnth)	1,000	1,200	200	20.0%
Cell phone replacements as needed	<u>1,000</u>	<u>800</u>	(200)	-20.0%
	2,000	2,000	0	0.0%
5180-001-024 RENT				
Equipment from Outside Vendors	1,000	0	(1,000)	-100.0%
5190-001-024 OTHER EXPENSE				
Contingency - Safety Incident Review and Supplies	4,000	4,000	0	0.0%
Safety Incentive & Awards Program	1,000	1,000	0	0.0%
Unscheduled Hazardous Materials Storage & Disposal	<u>2,000</u>	<u>2,000</u>	0	0.0%
	7,000	7,000	0	0.0%

**CITY OF ESCONDIDO**  
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	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-024 RISK MANAGEMENT</b>				
<b>TOTAL, M &amp; O</b>	<b>103,100</b>	<b>102,100</b>	(1,000)	-1.0%
5125-001-024 BUILDING MAINTENANCE	19,780	19,750	(30)	-0.2%
5164-001-024 FLEET SERVICES	4,310	4,080	(230)	-5.3%
5165-001-024 DUPLICATING	310	380	70	22.6%
5172-001-024 TELECOMMUNICATIONS	710	350	(360)	-50.7%
5175-001-024 MAIL & MOBILE SERVICES	260	470	210	80.8%
5178-001-024 NETWORK & SYSTEMS ADMINISTRATION	5,530	8,470	2,940	53.2%
5183-001-024 INSURANCE				
Property Insurance	1,130	1,200	70	6.2%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>32,030</b>	<b>34,700</b>	2,670	8.3%
<b>SUBTOTAL, RISK MANAGEMENT</b>	<b>706,100</b>	<b>697,910</b>	(8,190)	-1.2%
5901-001-024 ALLOCATED IN				
Human Resources	45,050	47,520	2,470	5.5%
5902-001-024 ALLOCATED OUT				
Benefits Administration	(6,000)	(6,150)	(150)	2.5%
General Liability Insurance	(353,850)	(357,790)	(3,940)	1.1%
Maintenance-Parks	(15,140)	(13,550)	1,590	-10.5%
Maintenance-Streets	(30,280)	(27,110)	3,170	-10.5%
Property Insurance	(89,960)	(92,240)	(2,280)	2.5%
Wastewater	(52,990)	(47,430)	5,560	-10.5%
Water	(52,990)	(47,430)	5,560	-10.5%
Workers' Compensation Insurance	(149,940)	(153,730)	(3,790)	2.5%
	(751,150)	(745,430)	5,720	-0.8%
<b>TOTAL, RISK MANAGEMENT</b>	<b>\$0</b>	<b>\$0</b>	\$0	0.0%

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	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-031 INFO SYSTEMS/ADMINISTRATION</b>				
5001-001-031 REGULAR FULL-TIME				
1 Chief Information Officer	\$196,990	\$197,300	\$310	0.2%
1 Administrative Coordinator	60,870	62,570	1,700	2.8%
1 Public Safety Systems Manager	108,880	107,630	(1,250)	-1.1%
Bilingual Pay	<u>0</u>	<u>1,950</u>	1,950	100.0%
	366,740	369,450	2,710	0.7%
EMPLOYEE OVERHEAD:				
5025-001-031 OTHER EMPLOYEE OVERHEAD	10,240	9,280	(960)	-9.4%
5026-001-031 PERS-NORMAL COST	38,730	42,450	3,720	9.6%
5029-001-031 PERS-UNFUNDED LIABILITY	118,300	113,040	(5,260)	-4.4%
5027-001-031 MEDICAL	36,490	38,080	1,590	4.4%
5028-001-031 WORKERS' COMPENSATION	5,900	4,670	(1,230)	-20.8%
5030-001-031 FLEXIBLE BENEFITS	18,560	18,600	40	0.2%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>594,960</b>	<b>595,570</b>	610	0.1%
5101-001-031 OFFICE/OPERATING SUPPLIES				
ID Cards/Badge Printer Ribbons	200	200	0	0.0%
Office Supplies	<u>200</u>	<u>200</u>	0	0.0%
	400	400	0	0.0%
5126-001-031 MAINTENANCE OF EQUIPMENT				
Security System Maintenance	6,000	6,000	0	0.0%
5131-001-031 PROFESSIONAL SERVICES/CONTRACTS				
Technology Services	7,000	7,000	0	0.0%
5160-001-031 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	650	2,500	1,850	284.6%
5163-001-031 AUTO ALLOWANCE				
Chief Information Officer	5,400	5,400	0	0.0%

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	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-031 INFO SYSTEMS/ADMINISTRATION</b>				
5173-001-031 OTHER TELEPHONE				
Cellular Telephone (3 phone lines/1 MDM Portal access)	1,800	1,840	40	2.2%
<b>TOTAL, M &amp; O</b>	<b>21,250</b>	<b>23,140</b>	1,890	8.9%
5125-001-031 BUILDING MAINTENANCE	94,490	104,600	10,110	10.7%
5165-001-031 DUPLICATING	1,510	910	(600)	-39.7%
5172-001-031 TELECOMMUNICATIONS	1,090	890	(200)	-18.3%
5178-001-031 NETWORK & SYSTEMS ADMINISTRATION	5,440	10,090	4,650	85.5%
5183-001-031 INSURANCE				
General Liability Insurance	8,450	2,060	(6,390)	-75.6%
Property Insurance	1,720	1,810	90	5.2%
	<u>10,170</u>	<u>3,870</u>	(6,300)	-61.9%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>112,700</b>	<b>120,360</b>	7,660	6.8%
<b>SUBTOTAL, INFO SYSTEMS/ADMINISTRATION</b>	<b>728,910</b>	<b>739,070</b>	10,160	1.4%
5902-001-031 ALLOCATED OUT				
Duplicating	(27,600)	(37,000)	(9,400)	34.1%
Mail & Mobile Services	(43,000)	(45,000)	(2,000)	4.7%
Network & Systems Admin	(36,900)	(55,600)	(18,700)	50.7%
Telecommunications	(50,000)	(52,000)	(2,000)	4.0%
Wastewater	(34,650)	(55,190)	(20,540)	59.3%
Water	(35,410)	(55,970)	(20,560)	58.1%
	<u>(227,560)</u>	<u>(300,760)</u>	(73,200)	32.2%
<b>TOTAL, INFO SYSTEMS/ADMINISTRATION</b>	<b>\$501,350</b>	<b>\$438,310</b>	(\$63,040)	-12.6%

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	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-032 ENTERPRISE SOFTWARE ADMINISTRATION</b>				
5001-001-032 REGULAR FULL-TIME				
1 Deputy Director of Information Systems	\$151,110	\$151,110	\$0	0.0%
3 Business Analysts	225,990	229,070	3,080	1.4%
1 Programmer Analyst I/II	74,370	74,370	0	0.0%
4 Public Safety Systems Analyst	84,140	0	(84,140)	-100.0%
2 3 Systems Analyst I/II's	190,900	293,140	102,240	53.6%
4 Web Design Technician II (moved to 110)	59,540	0	(59,540)	-100.0%
Bilingual Pay	1,950	0	(1,950)	-100.0%
	<u>788,000</u>	<u>747,690</u>	(40,310)	-5.1%
5020-001-032 OVERTIME				
Miscellaneous Overtime	4,000	4,000	0	0.0%
EMPLOYEE OVERHEAD:				
5025-001-032 OTHER EMPLOYEE OVERHEAD	24,630	22,860	(1,770)	-7.2%
5026-001-032 PERS-NORMAL COST	83,230	86,570	3,340	4.0%
5029-001-032 PERS-UNFUNDED LIABILITY	253,430	252,280	(1,150)	-0.5%
5027-001-032 MEDICAL	89,150	91,200	2,050	2.3%
5028-001-032 WORKERS' COMPENSATION	12,750	9,580	(3,170)	-24.9%
5030-001-032 FLEXIBLE BENEFITS	42,220	39,510	(2,710)	-6.4%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>1,297,410</b>	<b>1,253,690</b>	(43,720)	-3.4%
5101-001-032 OFFICE/OPERATING SUPPLIES				
Office Supplies	2,500	2,500	0	0.0%
5131-001-032 PROFESSIONAL SERVICES/CONTRACTS				
Software Support	72,500	72,500	0	0.0%
5160-001-032 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	15,000	15,000	0	0.0%
5162-001-032 DUES AND SUBSCRIPTIONS				
Trade Publications	210	210	0	0.0%

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	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-032 ENTERPRISE SOFTWARE ADMINISTRATION</b>				
5193-001-032 SOFTWARE				
HRMS Portal Pack	3,000	0	(3,000)	-100.0%
Oracle Support License	37,500	0	(37,500)	-100.0%
Project Management Software (Teamwork Projects)	0	10,000	10,000	100.0%
PS Extended Enterprise Re-License	16,500	0	(16,500)	-100.0%
PS Portal Re-License	16,500	0	(16,500)	-100.0%
Rimini Street Peoplesoft Support	0	17,300	17,300	100.0%
Rimini Street Database Support	0	21,500	21,500	100.0%
Rimini Street Diagnostics Support	0	11,000	11,000	100.0%
Software Annual Re-license	6,000	6,000	0	0.0%
	<u>79,500</u>	<u>65,800</u>	(13,700)	-17.2%
<b>TOTAL, M &amp; O</b>	<b>169,710</b>	<b>156,010</b>	(13,700)	-8.1%
5165-001-032 DUPLICATING	60	130	70	116.7%
5172-001-032 TELECOMMUNICATIONS	1,270	920	(350)	-27.6%
5175-001-032 MAIL & MOBILE SERVICES	100	80	(20)	-20.0%
5178-001-032 NETWORK & SYSTEMS ADMINISTRATION	15,330	18,060	2,730	17.8%
5183-001-032 INSURANCE				
General Liability Insurance	18,030	5,590	(12,440)	-69.0%
Property Insurance	1,720	1,810	90	5.2%
	<u>19,750</u>	<u>7,400</u>	(12,350)	-62.5%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>36,510</b>	<b>26,590</b>	(9,920)	-27.2%
<b>SUBTOTAL, ENTERPRISE SOFTWARE ADMINISTRATION</b>	<b>1,503,630</b>	<b>1,436,290</b>	(67,340)	-4.5%
5902-001-032 ALLOCATED OUT				
Wastewater	(217,650)	(217,490)	160	-0.1%
Water	(507,860)	(507,470)	390	-0.1%
	<u>(725,510)</u>	<u>(724,960)</u>	550	-0.1%
<b>TOTAL, ENTERPRISE SOFTWARE ADMINISTRATION</b>	<b>\$778,120</b>	<b>\$711,330</b>	(\$66,790)	-8.6%



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<b>001-035    GEOGRAPHIC INFORMATION SYSTEMS</b>				
5001-001-035    REGULAR FULL-TIME				
1 Geographic Information Systems Manager	\$105,030	\$110,290	\$5,260	5.0%
4 3 GIS Analyst I/II	248,070	339,730	91,660	36.9%
0 4-GIS Tech I/II	<u>62,570</u>	<u>0</u>	(62,570)	-100.0%
	415,670	450,020	34,350	8.3%
EMPLOYEE OVERHEAD:				
5025-001-035    OTHER EMPLOYEE OVERHEAD	12,410	14,700	2,290	18.5%
5026-001-035    PERS-NORMAL COST	43,900	51,980	8,080	18.4%
5029-001-035    PERS-UNFUNDED LIABILITY	131,370	138,140	6,770	5.2%
5027-001-035    MEDICAL	60,150	51,160	(8,990)	-14.9%
5028-001-035    WORKERS' COMPENSATION	6,700	5,720	(980)	-14.6%
5030-001-035    FLEXIBLE BENEFITS	22,630	24,000	1,370	6.1%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>692,830</b>	<b>735,720</b>	42,890	6.2%
5101-001-035    OFFICE/OPERATING SUPPLIES				
General Office Supplies	500	500	0	0.0%
Plotter Supplies	<u>1,500</u>	<u>1,500</u>	0	0.0%
	2,000	2,000	0	0.0%
5126-001-035    MAINTENANCE OF EQUIPMENT				
Plotter Service Contract	500	500	0	0.0%
5131-001-035    PROFESSIONAL SERVICES/CONTRACTS				
ESRI Platform Engineer Services	6,000	0	(6,000)	-100.0%
5160-001-035    TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	5,000	18,000	13,000	260.0%
5161-001-035    MILEAGE REIMBURSEMENT	300	300	0	0.0%
5162-001-035    DUES AND SUBSCRIPTIONS	600	600	0	0.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-035    GEOGRAPHIC INFORMATION SYSTEMS</b>				
5193-001-035    SOFTWARE				
GIS Software Maintenance Agreement	80,000	110,000	30,000	37.5%
Imagery	<u>7,000</u>	<u>7,670</u>	670	9.6%
	87,000	117,670	30,670	35.3%
5194-001-035    MINOR OFFICE EQUIPMENT				
Desktop Replacement	2,000	2,000	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>103,400</b>	<b>141,070</b>	37,670	36.4%
5165-001-035    DUPLICATING	80	130	50	62.5%
5172-001-035    TELECOMMUNICATIONS	850	580	(270)	-31.8%
5178-001-035    NETWORK & SYSTEMS ADMINISTRATION	15,250	18,160	2,910	19.1%
5183-001-035    INSURANCE				
General Liability Insurance	7,860	1,630	(6,230)	-79.3%
Property Insurance	<u>1,720</u>	<u>1,810</u>	90	5.2%
	9,580	3,440	(6,140)	-64.1%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>25,760</b>	<b>22,310</b>	(3,450)	-13.4%
<b>SUBTOTAL, GEOGRAPHIC INFORMATION SYSTEMS</b>	<b>821,990</b>	<b>899,100</b>	77,110	9.4%
5902-001-035    ALLOCATED OUT				
Wastewater	(177,440)	(204,680)	(27,240)	15.4%
Water	(177,440)	(204,680)	(27,240)	15.4%
Capital Improvement Projects	<u>(84,070)</u>	<u>(92,170)</u>	(8,100)	9.6%
	(438,950)	(501,530)	(62,580)	14.3%
<b>TOTAL, GEOGRAPHIC INFORMATION SYSTEMS</b>	<b>\$383,040</b>	<b>\$397,570</b>	\$14,530	3.8%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-034 DIGITAL MEDIA SERVICES</b>				
5001-001-034 REGULAR FULL-TIME				
1 Digital Media Coordinator	\$60,760	\$62,570	\$1,810	3.0%
1 Digital Media Technician	51,030	53,590	2,560	5.0%
Bilingual Pay	<u>1,300</u>	<u>1,300</u>	0	0.0%
	113,090	117,460	4,370	3.9%
EMPLOYEE OVERHEAD:				
5025-001-034 OTHER EMPLOYEE OVERHEAD	4,110	4,130	20	0.5%
5026-001-034 PERS-NORMAL COST	11,950	13,560	1,610	13.5%
5029-001-034 PERS-UNFUNDED LIABILITY	36,060	36,470	410	1.1%
5027-001-034 MEDICAL	19,240	19,620	380	2.0%
5028-001-034 WORKERS' COMPENSATION	1,820	1,480	(340)	-18.7%
5030-001-002 FLEXIBLE BENEFITS	6,870	7,050	180	2.6%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>193,140</b>	<b>199,770</b>	<b>6,630</b>	<b>3.4%</b>
5101-001-034 OFFICE/OPERATING SUPPLIES				
Office Supplies	1,770	1,770	0	0.0%
Stock Audio and Imagery	<u>0</u>	<u>120</u>	120	0.0%
	1,770	1,890	120	0.0%
5131-001-034 PROFESSIONAL SERVICES/CONTRACTS				
Channel 19 Program Resources	600	600	0	0.0%
Fisher Integrated Streaming Service	20,000	20,000	0	0.0%
Triton Service Contract	<u>5,000</u>	<u>5,000</u>	0	0.0%
	25,600	25,600	0	0.0%
5160-001-034 TRAINING & MEETINGS				
Drone Certifications	400	0	(400)	-100.0%
5162-001-034 DUES AND SUBSCRIPTIONS				
SCAN NATOA Membership	120	0	(120)	-100.0%

**CITY OF ESCONDIDO**  
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**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-034 DIGITAL MEDIA SERVICES</b>				
5173-001-034 OTHER TELEPHONE				
Cellular Service (2 phones @ \$50/month)	1,200	1,200	0	0.0%
Replacement cost	800	800	0	0.0%
	<u>2,000</u>	<u>2,000</u>	0	0.0%
5193-001-034 SOFTWARE				
Adobe Software	1,800	1,800	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>31,690</b>	<b>31,290</b>	(400)	-1.3%
5172-001-034 TELECOMMUNICATIONS	280	230	(50)	-17.9%
5178-001-034 NETWORK & SYSTEMS ADMINISTRATION	4,120	5,310	1,190	28.9%
5183-001-034 INSURANCE				
General Liability Insurance	3,220	800	(2,420)	-75.2%
Property Insurance	0	0	0	0.0%
	<u>3,220</u>	<u>800</u>	(2,420)	-75.2%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>7,620</b>	<b>6,340</b>	(1,280)	-16.8%
<b>SUBTOTAL, DIGITAL MEDIA SERVICES</b>	<b>232,450</b>	<b>237,400</b>	4,950	2.1%
5902-001-034 ALLOCATED OUT				
CDBG-Admin	(440)	(440)	0	0.0%
Wastewater	(27,890)	(25,500)	2,390	-8.6%
Water	(36,870)	(33,700)	3,170	-8.6%
Capital Improvement Projects	(3,150)	(3,220)	(70)	2.2%
	<u>(68,350)</u>	<u>(62,860)</u>	5,490	-8.0%
<b>TOTAL, DIGITAL MEDIA SERVICES</b>	<b>\$164,100</b>	<b>\$174,540</b>	\$10,440	6.4%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-110 COMMUNICATIONS</b>				
5001-001-110 REGULAR FULL-TIME				
1 Dep. City Mgr./Dir. of Communications & Community Svcs.	\$197,000	\$217,660	\$20,660	10.5%
1 Deputy Director of Communications	99,530	104,510	4,980	5.0%
1 Communications Officer Manager	74,270	95,000	20,730	27.9%
1 Graphics Technician	55,370	56,680	1,310	2.4%
1 Sr. Graphics Technician	69,060	69,060	0	0.0%
1 Web Design Technician II (from 032)	0	59,550	59,550	100.0%
Bilingual Pay	1,300	1,300	0	0.0%
	<u>496,530</u>	<u>603,760</u>	107,230	21.6%
EMPLOYEE OVERHEAD:				
5025-001-110 OTHER EMPLOYEE OVERHEAD	14,610	17,170	670	4.6%
5026-001-110 PERS-NORMAL COST	52,450	69,730	10,400	19.8%
5029-001-110 PERS-UNFUNDED LIABILITY	160,740	166,290	5,550	3.5%
5027-001-110 MEDICAL	35,300	42,490	7,190	20.4%
5028-001-110 WORKERS' COMPENSATION	7,980	7,680	(1,060)	-13.3%
5030-001-110 FLEXIBLE BENEFITS	18,730	24,170	5,440	29.0%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>786,340</b>	<b>931,290</b>	144,950	18.4%
5101-001-110 OFFICE/OPERATING SUPPLIES				
General Operating Supplies	500	500	0	0.0%
Graphic Supplies	6,500	7,000	500	7.7%
Marketing and Events	6,000	5,500	(500)	-8.3%
	<u>13,000</u>	<u>13,000</u>	0	0.0%
5131-001-110 PROFESSIONAL SERVICES/CONTRACTS				
Photography	3,000	3,000	0	0.0%
5160-001-110 TRAINING AND MEETINGS				
CAPIO Conference	1,500	2,500	1,000	66.7%
Seminars, Conferences, Workshops	3,500	3,500	0	0.0%
	<u>5,000</u>	<u>6,000</u>	1,000	20.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-110 COMMUNICATIONS</b>				
5162-001-110 DUES AND SUBSCRIPTIONS				
Canva Subscription	180	180	0	0.0%
CAPIO Subscription	750	550	(200)	-26.7%
Social Media Dashboard	500	960	460	92.0%
Website/Intranet Instagram Widget	300	0	(300)	-100.0%
	<u>1,730</u>	<u>1,690</u>	(40)	-2.3%
5163-001-110 AUTO ALLOWANCE				
Dep. City Manager / Dir. of Communications & Community Svcs.	5,400	5,400	0	0.0%
5167-001-110 ADVERTISING AND PRINTING				
Miscellaneous Advertising	3,200	3,200	0	0.0%
5173-001-110 OTHER TELEPHONE				
Cellular Phone Service (3 phones @ \$50/month)	1,320	1,800	480	36.4%
Cell Phone replacement cost	0	600	600	100.0%
	<u>1,320</u>	<u>2,400</u>	1,080	81.8%
5193-001-110 SOFTWARE				
Graphics Software Adobe License	2,100	2,100	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>34,750</b>	<b>36,790</b>	2,040	5.9%
5125-001-110 BUILDING MAINTENANCE	5,140	6,620	1,480	28.8%
5165-001-110 DUPLICATING	170	260	90	52.9%
5172-001-110 TELECOMMUNICATIONS	420	580	160	38.1%
5175-001-110 MAIL & MOBILE SERVICES	380	160	(220)	-57.9%
5178-001-110 NETWORK & SYSTEMS ADMINISTRATION	24,810	22,730	(2,080)	-8.4%
5183-001-110 INSURANCE				
General Liability Insurance	9,590	2,310	(7,280)	-75.9%
Property Insurance	510	540	30	5.9%
	<u>10,100</u>	<u>2,850</u>	(7,250)	-71.8%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>41,020</b>	<b>33,200</b>	(7,820)	-19.1%

**CITY OF ESCONDIDO  
FY 2023/24 Operating Budget  
Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-110 COMMUNICATIONS</b>				
 <b>SUBTOTAL, COMMUNICATIONS</b>	 <b>862,110</b>	 <b>1,001,280</b>	 139,170	 16.1%
 5902-001-110 ALLOCATED OUT				
Wastewater	(35,440)	(37,740)	(2,300)	6.5%
Water	(46,940)	(49,980)	(3,040)	6.5%
Capital Improvement Projects	<u>(39,320)</u>	<u>(42,060)</u>	(2,740)	7.0%
	(121,700)	(129,780)	(8,080)	6.6%
 <b>TOTAL, COMMUNICATIONS</b>	 <b>\$740,410</b>	 <b>\$871,500</b>	 \$131,090	 17.7%

**CITY OF ESCONDIDO**  
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**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-102 RECREATION</b>				
5001-001-102 REGULAR FULL-TIME				
1 Assistant Director of Community Services	\$104,510	\$109,740	\$5,230	5.0%
1 Administrative Coordinator	62,570	56,900	(5,670)	-9.1%
1 Customer Service Representative II	48,870	44,450	(4,420)	-9.0%
1 Deputy Director of Community Services	99,530	104,510	4,980	5.0%
1 Management Analyst I/II	70,730	70,730	0	0.0%
3 Recreation Coordinators	143,040	140,390	(2,650)	-1.9%
1 Sr. Maintenance Technician	75,130	67,070	(8,060)	-10.7%
4 Supervisor II/IIIs	294,860	301,500	6,640	2.3%
1 Supervisor I	56,450	56,490	40	0.1%
Bilingual Pay	3,250	5,200	1,950	60.0%
	958,940	956,980	(1,960)	-0.2%
5003-001-102 REGULAR PART-TIME				
2 Recreation Coordinators (1.5)	71,520	71,830	310	0.4%
Bilingual Pay	980	980	0	0.0%
	72,500	72,810	975	0.4%
5004-001-102 TEMPORARY PART-TIME				
Temporary Part-Time w/PARS	1,000,450	1,189,350	188,900	18.9%
Temporary Part-Time w/PERS	301,760	305,450	3,690	1.2%
Bilingual Pay	2,000	8,480	6,480	324.0%
	1,304,210	1,503,280	199,070	15.3%
5020-001-102 OVERTIME				
Public Works Volunteer & Special Event Support	34,320	34,320	0	0.0%
EMPLOYEE OVERHEAD:				
5025-001-102 OTHER EMPLOYEE OVERHEAD	59,130	59,540	410	0.7%
5026-001-102 PERS-NORMAL COST	138,780	150,720	11,940	8.6%
5029-001-102 PERS-UNFUNDED LIABILITY	317,410	313,870	(3,540)	-1.1%
5027-001-102 MEDICAL	160,130	143,680	(16,450)	-10.3%
5028-001-102 WORKERS' COMPENSATION	63,610	49,590	(14,020)	-22.0%
5030-001-102 FLEXIBLE BENEFITS	27,550	29,840	2,290	8.3%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>3,136,580</b>	<b>3,314,630</b>	<b>178,050</b>	<b>5.7%</b>



**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-102 RECREATION</b>				
5101-001-102 OFFICE/OPERATING SUPPLIES				
Administration	9,500	12,550	3,050	32.1%
Before and After School Program	10,000	26,190	16,190	161.9%
Aquatics	20,900	14,750	(6,150)	-29.4%
Camps	2,000	0	(2,000)	-100.0%
Classes	2,500	1,600	(900)	-36.0%
EVCC	4,400	5,170	770	17.5%
Maintenance Construction Supplies & Tools	10,000	11,400	1,400	14.0%
POWER Mobile Recreation	1,200	0	(1,200)	-100.0%
Sports	0	26,860	26,860	100.0%
Sports & Special Events	23,350	500	(22,850)	-97.9%
Sports Center	40,000	45,700	5,700	14.3%
Tiny Tots	2,000	0	(2,000)	-100.0%
Volunteer Program	13,000	6,400	(6,600)	-50.8%
	<u>138,850</u>	<u>151,120</u>	12,270	8.8%
5131-001-102 PROFESSIONAL SERVICES/CONTRACTS				
Advantage Printers Rec Guide Printing & Mailing	26,000	0	(26,000)	-100.0%
Contract Class Instructors	109,000	135,000	26,000	23.9%
Day Camp Transportation	6,000	6,000	0	0.0%
ESC Hockey/Soccer Contracts	6,150	0	(6,150)	-100.0%
EVCC	3,980	0	(3,980)	-100.0%
Skate Park Instructor Payments	0	5,780	5,780	100.0%
Insurance for Contractors	0	4,000	4,000	100.0%
Freelance Media Generation	0	2,300	2,300	100.0%
Livescan Background Checks	0	3,430	3,430	100.0%
Linen Service	0	1,300	1,300	100.0%
MUSCO Lighting Systems	2,760	2,900	140	5.1%
	<u>153,890</u>	<u>160,710</u>	6,820	4.4%
5160-001-102 TRAINING AND MEETINGS				
Aquatics	4,750	4,600	(150)	-3.2%
Trainings, Workshops, and Conferences	0	1,950	1,950	100.0%
Volunteer Outreach Opportunities	9,100	800	(8,300)	-91.2%
	<u>13,850</u>	<u>7,350</u>	(6,500)	-46.9%
5162-001-102 DUES AND SUBSCRIPTIONS				
Aquatics	50	50	0	0.0%
Zoom License	0	200	200	100.0%
Licensing Fees - SESAC, BMI, ASCAP, MPLC	9,220	10,670	1,450	15.7%
Professional Associations Memberships - CPRS	720	550	(170)	-23.6%
	<u>9,990</u>	<u>11,470</u>	1,480	14.8%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-102 RECREATION</b>				
5167-001-102 ADVERTISING AND PRINTING				
Aquatics Signs & Banners	1,000	0	(1,000)	-100.0%
Day Camp, Tiny Tots & ASP	1,000	0	(1,000)	-100.0%
Presort & Postage for Guide	7,100	0	(7,100)	-100.0%
Signs/Banners for Volunteer Program	1,000	1,000	0	0.0%
Rec Classes: Printed & Digital Marketing	3,500	5,000	1,500	42.9%
Sports Center: Banners/Signs	1,000	0	(1,000)	-100.0%
	<u>14,600</u>	<u>6,000</u>	<u>(8,600)</u>	<u>-58.9%</u>
5170-001-102 UTILITIES				
East Valley Community Center	90,800	108,960	18,160	20.0%
Mathes Community Center	7,300	8,760	1,460	20.0%
Woodward Tiny Tot Facility	2,900	3,480	580	20.0%
Kit Carson Sports Park	85,800	102,960	17,160	20.0%
Oak Hill Activity Center	1,100	1,320	220	20.0%
	<u>187,900</u>	<u>225,480</u>	<u>37,580</u>	<u>20.0%</u>
5173-001-102 OTHER TELEPHONE				
Cellular Phone Use (20 Cell Phones @ \$50/Month)	10,780	12,000	1,220	11.3%
Credit Card Processing at Sports Center	0	460	460	100.0%
	<u>10,780</u>	<u>12,460</u>	<u>1,680</u>	<u>15.6%</u>
5190-001-102 OTHER EXPENSE				
Day Camps	10,000	8,000	(2,000)	-20.0%
Vineyard Golf Course Lease Payment	33,600	35,280	1,680	5.0%
Traffic Control Plans	5,000	0	(5,000)	-100.0%
Awards Nominations	1,180	780	(400)	-33.9%
	<u>49,780</u>	<u>44,060</u>	<u>(5,720)</u>	<u>-11.5%</u>
5193-001-102 SOFTWARE				
Adobe Creative Cloud	640	940	300	46.9%
Employee Scheduling	1,260	1,500	240	19.0%
ISSUU Subscription (Digital Rec Guide Platform)	480	500	20	4.2%
Recreation Reservation Software	25,000	25,000	0	0.0%
Recreation Participant Messaging System	1,080	900	(180)	-16.7%
	<u>28,460</u>	<u>28,840</u>	<u>380</u>	<u>1.3%</u>
<b>TOTAL, M &amp; O</b>	<b>608,100</b>	<b>647,490</b>	<b>39,390</b>	<b>6.5%</b>
5125-001-102 BUILDING MAINTENANCE	399,520	483,600	84,080	21.0%
5164-001-102 FLEET SERVICES	25,560	24,470	(1,090)	-4.3%
5165-001-102 DUPLICATING	6,130	18,170	12,040	196.4%

**CITY OF ESCONDIDO**  
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	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-102 RECREATION</b>				
5172-001-102 TELECOMMUNICATIONS	15,610	20,570	4,960	31.8%
5175-001-101 MAIL & MOBILE SERVICES	1,760	2,130	370	21.0%
5178-001-102 NETWORK & SYSTEMS ADMINISTRATION	50,210	67,050	16,840	33.5%
5183-001-102 INSURANCE				
General Liability Insurance	105,910	13,190	(92,720)	-87.5%
Property Insurance	<u>29,660</u>	<u>34,310</u>	4,650	15.7%
	135,570	47,500	(88,070)	-65.0%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>634,360</b>	<b>663,490</b>	29,130	4.6%
<b>SUBTOTAL, RECREATION</b>	<b>4,379,040</b>	<b>4,625,610</b>	246,570	5.6%
 5902-001-102 ALLOCATED OUT				
CDBG Capital Projects (POWER)	(5,000)	(5,000)	0	0.0%
Capital Improvement Projects	(31,990)	(37,360)	(5,370)	16.8%
Water	<u>(8,270)</u>	<u>(9,530)</u>	(1,260)	15.2%
	(45,260)	(51,890)	(6,630)	14.6%
<b>TOTAL, RECREATION</b>	<b>\$4,333,780</b>	<b>\$4,573,720</b>	\$239,940	5.5%

**CITY OF ESCONDIDO**  
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		<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-104</b>	<b>LIBRARY</b>				
5029-001-104	PERS-UNFUNDED LIABILITY	\$340,540	\$340,540	\$0	0.0%
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>340,540</b>	<b>340,540</b>	0	0.0%
5131-001-104	PROFESSIONAL SERVICES/CONTRACTS				
	Library Systems & Services, LLC (LS&S)	2,858,190	2,945,140	86,950	3.0%
	<b>TOTAL, M &amp; O</b>	<b>2,858,190</b>	<b>2,945,140</b>	86,950	3.0%
5125-001-104	BUILDING MAINTENANCE	208,610	202,300	(6,310)	-3.0%
5165-001-104	DUPLICATING	21,300	34,570	13,270	62.3%
5172-001-104	TELECOMMUNICATIONS	18,620	16,600	(2,020)	-10.8%
5175-001-104	MAIL & MOBILE SERVICES	2,810	4,880	2,070	73.7%
5178-001-104	NETWORK & SYSTEMS ADMINISTRATION	148,120	171,400	23,280	15.7%
5183-001-104	INSURANCE				
	General Liability Insurance	16,990	3,690	(13,300)	-78.3%
	Property Insurance	46,780	51,920	5,140	11.0%
		63,770	55,610	(8,160)	-12.8%
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>463,230</b>	<b>485,360</b>	22,130	4.8%
	<b>TOTAL, LIBRARY</b>	<b>\$3,661,960</b>	<b>\$3,771,040</b>	\$109,080	3.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-105 OLDER ADULT SERVICES</b>				
5001-001-105 REGULAR FULL-TIME				
1 Customer Service Rep I/II	\$48,870	\$48,880	\$10	0.0%
1 Supervisor III	75,470	75,470	0	0.0%
Bilingual Pay	<u>1,300</u>	<u>1,300</u>	0	0.0%
	125,640	125,650	10	0.0%
5004-001-105 TEMPORARY PART-TIME				
Temporary Part-time (PARS)	31,370	63,450	32,080	102.3%
Temporary Part-time (PERS)	23,100	48,020	24,920	107.9%
Bilingual Pay	<u>600</u>	<u>1,550</u>	950	158.3%
	55,070	113,020	57,950	105.2%
5020-001-105 OVERTIME	2,000	2,000	0	0.0%
EMPLOYEE OVERHEAD:				
5025-001-105 OTHER EMPLOYEE OVERHEAD	6,080	6,040	(40)	-0.7%
5026-001-105 PERS-NORMAL COST	15,770	17,010	1,240	7.9%
5029-001-105 PERS-UNFUNDED LIABILITY	41,110	38,090	(3,020)	-7.3%
5027-001-105 MEDICAL	6,060	6,210	150	2.5%
5028-001-105 WORKERS' COMPENSATION	7,920	4,380	(3,540)	-44.7%
5030-001-105 FLEXIBLE BENEFITS	2,350	2,350	0	0.0%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>262,000</b>	<b>314,750</b>	52,750	20.1%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-105 OLDER ADULT SERVICES</b>				
5101-001-105 OFFICE/OPERATING SUPPLIES				
General Operating Supplies	11,700	5,500	(6,200)	-53.0%
Maintenance Items and Supplies	0	6,000	6,000	0.0%
General Operating Supplies	0	2,400	2,400	0.0%
	<u>11,700</u>	<u>13,900</u>	2,200	18.8%
5126-001-105 MAINTENANCE OF EQUIPMENT				
Kitchen Equipment Repair & Piano Maintenance	1,950	1,160	(790)	-40.5%
5131-001-105 PROFESSIONAL SERVICES/CONTRACTS				
Cox Cable TV	840	0	(840)	-100.0%
Motion Picture Licensing Corp.	400	0	(400)	-100.0%
Performers	0	2,630	2,630	100.0%
Saturday Night Dances	3,000	0	(3,000)	-100.0%
	<u>4,240</u>	<u>2,630</u>	(1,610)	-38.0%
5160-001-105 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	1,380	800	(580)	-42.0%
5162-001-105 DUES AND SUBSCRIPTIONS				
CPRS Dues & Apple Music	370	0	(370)	-100.0%
5170-001-105 UTILITIES				
San Diego Gas & Electric	62,160	74,590	12,430	20.0%
5173-001-105 OTHER TELEPHONE				
Cell Phone Services (1 Phone @ \$50/Month)	0	600	600	100.0%
<b>TOTAL, M &amp; O</b>	<b>81,800</b>	<b>93,680</b>	11,880	14.5%
5125-001-105 BUILDING MAINTENANCE	316,270	295,760	(20,510)	-6.5%
5165-001-105 DUPLICATING	10,970	6,940	(4,030)	-36.7%
5172-001-105 TELECOMMUNICATIONS	7,240	6,790	(450)	-6.2%
5175-001-105 MAIL & MOBILE SERVICES	150	100	(50)	-33.3%
5178-001-105 NETWORK & SYSTEMS ADMINISTRATION	12,530	14,940	2,410	19.2%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-105 OLDER ADULT SERVICES</b>				
5183-001-105 INSURANCE				
General Liability Insurance	8,770	1,340	(7,430)	-84.7%
Property Insurance	<u>7,850</u>	<u>8,870</u>	1,020	13.0%
	16,620	10,210	(6,410)	-38.6%
 <b>TOTAL, INTERNAL SERVICE CHARGES</b>	 <b>363,780</b>	 <b>334,740</b>	 (29,040)	 -8.0%
 <b>SUBTOTAL, OLDER ADULT SERVICES</b>	 <b>707,580</b>	 <b>743,170</b>	 35,590	 5.0%
5902-001-105 ALLOCATED OUT				
CDBG Capital Projects	(16,000)	(16,000)	0	0.0%
 <b>TOTAL, OLDER ADULT SERVICES</b>	 <b>\$691,580</b>	 <b>\$727,170</b>	 \$35,590	 5.1%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-107 SENIOR NUTRITION CENTER</b>				
5001-001-107 REGULAR FULL-TIME				
1 Program Coordinator	\$69,060	\$69,060	\$0	0.0%
5004-001-107 TEMPORARY PART-TIME				
Temporary Part-time-PARS	16,120	16,210	90	0.6%
Temporary Part-time-PERS	24,110	49,910	25,800	107.0%
	<u>40,230</u>	<u>66,120</u>	25,890	64.4%
EMPLOYEE OVERHEAD:				
5025-001-107 OTHER EMPLOYEE OVERHEAD	2,870	2,850	(20)	-0.7%
5026-001-107 PERS-NORMAL COST	9,840	10,530	690	7.0%
5029-001-107 PERS-UNFUNDED LIABILITY	22,830	21,150	(1,680)	-7.4%
5027-001-107 MEDICAL	12,130	12,410	280	2.3%
5028-001-107 WORKERS' COMPENSATION	1,760	1,530	(230)	-13.1%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>158,720</b>	<b>183,650</b>	24,930	15.7%
5101-001-107 OFFICE/OPERATING SUPPLIES				
Nutrition Program Operations	13,300	10,500	(2,800)	-21.1%
Office Supplies and Equipment	0	3,800	3,800	100.0%
	<u>13,300</u>	<u>14,300</u>	1,000	7.5%
5126-001-107 MAINTENANCE OF EQUIPMENT				
Appliances/Grease Trap	320	500	180	56.3%
Chemicals/Supplies for Dishwashing Machines	1,800	2,000	200	11.1%
Culligan Water Filtration	860	820	(40)	-4.7%
Refrigeration/Freezers	2,840	3,500	660	23.2%
	<u>5,820</u>	<u>6,820</u>	1,000	17.2%
5131-001-107 PROFESSIONAL SERVICES/CONTRACTS				
Linen Service	1,330	1,820	490	36.8%
Meal & Delivery Contract	151,520	165,550	14,030	9.3%
Transportation Contract	123,050	248,860	125,810	102.2%
	<u>275,900</u>	<u>416,230</u>	140,330	50.9%



**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-107 SENIOR NUTRITION CENTER</b>				
5160-001-107 TRAINING AND MEETINGS				
Food Manager Certification	800	800	0	0.0%
Other Trainings	<u>0</u>	<u>800</u>	800	100.0%
	800	1,600	800	100.0%
5168-001-107 PERMITS				
San Diego County Health Permit	400	450	50	12.5%
5173-001-107 OTHER TELEPHONE				
Cell Phone Services (1 Phone @ \$50/Month)	1,200	600	(600)	-50.0%
<b>TOTAL, M &amp; O</b>	<b>297,420</b>	<b>440,000</b>	142,580	47.9%
5172-001-107 TELECOMMUNICATIONS	1,560	1,210	(350)	-22.4%
5178-001-107 NETWORK & SYSTEMS ADMINISTRATION	1,410	3,310	1,900	134.8%
5183-001-107 INSURANCE				
General Liability Insurance	5,270	790	(4,480)	-85.0%
Property Insurance	<u>1,320</u>	<u>1,500</u>	180	13.6%
	6,590	2,290	(4,300)	-65.3%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>9,560</b>	<b>6,810</b>	(2,750)	-28.8%
<b>TOTAL, SENIOR NUTRITION CENTER</b>	<b>\$465,700</b>	<b>\$630,460</b>	\$164,760	35.4%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-200 PLANNING</b>				
5001-001-200 REGULAR FULL-TIME				
1 Director of Community Development	\$164,560	\$208,000	\$43,440	26.4%
<del>1 Administrative Coordinator</del>	58,410	0	(58,410)	-100.0%
2 <del>3</del> Assistant Planner I/II's	194,300	134,750	(59,550)	-30.6%
3 2 Associate Planners	154,880	236,160	81,280	52.5%
1 City Planner	140,050	151,700	11,650	8.3%
3 Department Assistants	128,100	127,910	(190)	-0.1%
1 Management Analyst	0	64,150	64,150	100.0%
2 4 Principal Planners	110,700	232,470	121,770	110.0%
1 2 Sr. Planner	176,650	89,530	(87,120)	-49.3%
1 Development Technician # I	64,130	52,650	(11,480)	-17.9%
Bilingual Pay	0	1,950	1,950	100.0%
	<u>1,191,780</u>	<u>1,299,270</u>	107,490	9.0%
5004-001-200 TEMPORARY PART-TIME				
Department Specialist	19,120	20,910	1,790	9.4%
5020-001-200 OVERTIME	2,000	2,000	0	0.0%
EMPLOYEE OVERHEAD:				
5025-001-200 OTHER EMPLOYEE OVERHEAD	36,230	38,250	2,020	5.6%
5026-001-200 PERS-NORMAL COST	125,840	149,840	24,000	19.1%
5029-001-200 PERS-UNFUNDED LIABILITY	387,750	393,350	5,600	1.4%
5027-001-200 MEDICAL	191,620	177,430	(14,190)	-7.4%
5028-001-200 WORKERS' COMPENSATION	49,820	24,790	(25,030)	-50.2%
5030-001-200 FLEXIBLE BENEFITS	47,310	53,300	5,990	12.7%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>2,051,470</b>	<b>2,159,140</b>	107,670	5.2%
5101-001-200 OFFICE/OPERATING SUPPLIES				
Boards and Commissions Supplies	780	780	0	0.0%
General Office Supplies	5,580	4,580	(1,000)	-17.9%
Notice Sign Supplies (graphics)	2,100	2,100	0	0.0%
	<u>8,460</u>	<u>7,460</u>	(1,000)	-11.8%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-200 PLANNING</b>				
5126-001-200 MAINTENANCE OF EQUIPMENT				
Computer/Monitor Repair & Maintenance	1,900	1,900	0	0.0%
Other Small Equipment Maintenance	1,000	1,500	500	50.0%
Typewriter Maintenance	500	0	(500)	-100.0%
	<u>3,400</u>	<u>3,400</u>	0	0.0%
5131-001-200 PROFESSIONAL SERVICES/CONTRACTS				
California Department of Fish & Game Filing Fee	5,590	5,590	0	0.0%
Contract Consultant Services (Cost Recovery Revenue)	0	250,000	250,000	100.0%
County Assessor Fees	1,500	1,500	0	0.0%
Feasibility Study for Clean Energy Shared Services	50,000	0	(50,000)	-100.0%
Granicus (Short Term Rental Consulting)	42,000	21,150	(20,850)	-49.6%
Planning Commissioner Stipend	16,800	16,800	0	0.0%
	<u>115,890</u>	<u>295,040</u>	179,150	154.6%
5160-001-200 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops-Planning Commissioners	3,000	3,000	0	0.0%
Seminars, Conferences, Workshops-Staff	5,500	5,500	0	0.0%
State Planning Conference	2,400	2,400	0	0.0%
	<u>10,900</u>	<u>10,900</u>	0	0.0%
5161-001-200 MILEAGE REIMBURSEMENT				
Miscellaneous	600	600	0	0.0%
5162-001-200 DUES AND SUBSCRIPTIONS				
American Institute of Certified Planners	740	740	0	0.0%
American Planning Association Dues	1,840	1,840	0	0.0%
Trade Publications	420	420	0	0.0%
	<u>3,000</u>	<u>3,000</u>	0	0.0%
5163-001-200 AUTO ALLOWANCE				
Director of Community Development	5,100	5,100	0	0.0%
5167-001-200 ADVERTISING AND PRINTING				
General Plan Republishing	3,600	3,600	0	0.0%
Legal Advertising/Printing	10,000	10,000	0	0.0%
	<u>13,600</u>	<u>13,600</u>	0	0.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ \$ Change</u>	<u>% Change</u>
<b>001-200 PLANNING</b>				
5173-001-200 OTHER TELEPHONE				
Cellular Phone Service (2 phones @ \$50/month)	1,850	1,200	(650)	-35.1%
Cell Phone Replacement Cost	<u>0</u>	<u>650</u>	650	100.0%
	1,850	1,850	0	0.0%
5193-001-200 SOFTWARE				
Constant Contact Subscription	540	540	0	0.0%
Planning Software Upgrades	<u>2,000</u>	<u>3,000</u>	1,000	50.0%
	2,540	3,540	1,000	39.4%
5194-001-200 MINOR OFFICE EQUIPMENT				
Office Chairs/Workstation Improvements	2,000	2,000	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>167,340</b>	<b>346,490</b>	179,150	107.1%
5125-001-200 BUILDING MAINTENANCE	59,160	70,480	11,320	19.1%
5164-001-200 FLEET SERVICES	3,100	3,070	(30)	-1.0%
5165-001-200 DUPLICATING	25,930	13,780	(12,150)	-46.9%
5172-001-200 TELECOMMUNICATIONS	3,840	3,140	(700)	-18.2%
5175-001-200 MAIL & MOBILE SERVICES	19,690	14,880	(4,810)	-24.4%
5178-001-200 NETWORK & SYSTEMS ADMINISTRATION	29,190	40,080	10,890	37.3%
5183-001-200 INSURANCE				
General Liability Insurance	36,410	7,910	(28,500)	-78.3%
Property Insurance	<u>8,850</u>	<u>9,570</u>	720	8.1%
	45,260	17,480	(27,780)	-61.4%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>186,170</b>	<b>162,910</b>	(23,260)	-12.5%
<b>SUBTOTAL, PLANNING</b>	<b>2,404,980</b>	<b>2,668,540</b>	263,560	11.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-200 PLANNING</b>				
5902-001-200 ALLOCATED OUT				
Wastewater	(118,150)	(122,970)	(4,820)	4.1%
Water	(118,150)	(122,970)	(4,820)	4.1%
Capital Improvement Projects-Public Works	<u>(23,630)</u>	<u>(30,740)</u>	(7,110)	30.1%
	(259,930)	(276,680)	(16,750)	6.4%
 <b>TOTAL, PLANNING</b>	 <b>\$2,145,050</b>	 <b>\$2,391,860</b>	 <b>\$246,810</b>	 <b>11.5%</b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-250 CODE COMPLIANCE</b>				
5001-001-250 REGULAR FULL-TIME				
1 Code Compliance Manager	\$106,090	\$109,740	\$3,650	3.4%
1 Code Compliance Assistant I/II	38,200	36,590	(1,610)	-4.2%
5 Code Compliance Officer IIs	337,720	333,110	(4,610)	-1.4%
1 <del>Sr. Code Compliance Officers</del> Code compliance Supervisor	72,640	79,510	6,870	9.5%
Bilingual Pay	<u>1,300</u>	<u>3,250</u>	1,950	150.0%
	555,950	562,200	6,250	1.1%
5020-001-250 OVERTIME	2,000	2,000	0	0.0%
EMPLOYEE OVERHEAD:				
5025-001-250 OTHER EMPLOYEE OVERHEAD	19,700	20,460	760	3.9%
5026-001-250 PERS-NORMAL COST	58,690	64,700	6,010	10.2%
5029-001-250 PERS-UNFUNDED LIABILITY	182,520	171,200	(11,320)	-6.2%
5027-001-250 MEDICAL	106,530	107,180	650	0.6%
5028-001-250 WORKERS' COMPENSATION	45,750	18,470	(27,280)	-59.6%
5030-001-250 FLEXIBLE BENEFITS	7,730	8,020	290	3.8%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>978,870</b>	<b>954,230</b>	(24,640)	-2.5%
5101-001-250 OFFICE/OPERATING SUPPLIES				
Office Supplies	7,000	7,000	0	0.0%
Uniforms	<u>1,200</u>	<u>0</u>	(1,200)	-100.0%
	8,200	7,000	(1,200)	-14.6%

**CITY OF ESCONDIDO**  
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	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-250 CODE COMPLIANCE</b>				
5126-001-250 MAINTENANCE OF EQUIPMENT				
Computer/ Monitor Repair Maintenance	2,000	3,620	1,620	81.0%
Laser Printer & Color Printer Maintenance	<u>1,000</u>	<u>0</u>	(1,000)	-100.0%
	3,000	3,620	620	20.7%
5131-001-250 PROFESSIONAL SERVICES/CONTRACTS				
Abatement: Substandard Buildings	5,120	1,800	(3,320)	-64.8%
Attire Contract	3,300	1,200	(2,100)	-63.6%
TransUnion Contract	<u>0</u>	<u>1,800</u>	1,800	100.0%
	8,420	4,800	(3,620)	-43.0%
5160-001-250 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	7,820	7,820	0	0.0%
5162-001-250 DUES AND SUBSCRIPTIONS				
CACEO Annual Dues	1,250	1,350	100	8.0%
TLO Subscription	2,400	0	(2,400)	-100.0%
Trade Publications	<u>350</u>	<u>0</u>	(350)	-100.0%
	4,000	1,350	(2,650)	-66.3%
5167-001-250 ADVERTISING AND PRINTING				
Business Cards	200	0	(200)	-100.0%
Council Work Program Projects	400	0	(400)	-100.0%
Forms/Applications	1,000	1,000	0	0.0%
Standard Forms/Notice of Violations	<u>400</u>	<u>0</u>	(400)	-100.0%
	2,000	1,000	(1,000)	-50.0%
5173-001-250 OTHER TELEPHONE				
Cellular Phone Service (12 phones @ \$50/month)	7,000	7,200	200	2.9%
Wireless Service (4 Ipads TraKit)	4,000	2,400	(1,600)	-40.0%
Cell Phone Replacements	<u>0</u>	<u>1,400</u>	1,400	100.0%
	11,000	11,000	0	0.0%
5194-001-250 MINOR OFFICE EQUIPMENT				
Office Chairs/Workstation Improvements	2,100	15,000	12,900	614.3%
<b>TOTAL, M &amp; O</b>	<b>46,540</b>	<b>51,590</b>	5,050	10.9%

**CITY OF ESCONDIDO**  
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**Line Item Detail**

		<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-250</b>	<b>CODE COMPLIANCE</b>				
5125-001-250	BUILDING MAINTENANCE	41,380	47,590	6,210	15.0%
5164-001-250	FLEET SERVICES	61,660	56,180	(5,480)	-8.9%
5165-001-250	DUPLICATING	3,000	780	(2,220)	-74.0%
5172-001-250	TELECOMMUNICATIONS	4,410	2,440	(1,970)	-44.7%
5175-001-250	MAIL & MOBILE SERVICES	8,610	4,640	(3,970)	-46.1%
5178-001-250	NETWORK & SYSTEMS ADMINISTRATION	38,250	44,990	6,740	17.6%
5183-001-250	INSURANCE				
	General Liability Insurance	46,360	10,950	(35,410)	-76.4%
	Property Insurance	<u>3,270</u>	<u>3,450</u>	180	5.5%
		49,630	14,400	(35,230)	-71.0%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>206,940</b>	<b>171,020</b>	(35,920)	-17.4%
<b>SUBTOTAL, CODE COMPLIANCE</b>		<b>1,232,350</b>	<b>1,176,840</b>	(55,510)	-4.5%
5902-001-250	ALLOCATED OUT				
	Wastewater	(84,190)	(82,820)	1,370	-1.6%
	Water	<u>(84,190)</u>	<u>(82,820)</u>	1,370	-1.6%
		(168,380)	(165,640)	2,740	-1.6%
<b>TOTAL, CODE COMPLIANCE</b>		<b>\$1,063,970</b>	<b>\$1,011,200</b>	(52,770)	-5.0%



**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-300 BUILDING</b>				
5001-001-300 REGULAR FULL-TIME				
1 Building Official	\$149,240	\$155,540	\$6,300	4.2%
3 Building Inspector I/II's	261,430	270,540	9,110	3.5%
1 Deputy Building Official	110,550	90,280	(20,270)	-18.3%
2 & Development Technician Iis	183,650	120,680	(62,970)	-34.3%
1 Sr Development Technician	0	68,160	68,160	100.0%
1 Sr. Building Inspector	100,020	100,020	0	0.0%
Bilingual Pay	1,950	1,950	0	0.0%
Certification Pay	7,500	7,500	0	0.0%
	<u>814,340</u>	<u>814,670</u>	330	0.0%
5004-001-250 TEMPORARY PART-TIME	40,030	40,030	0	0.0%
5020-001-300 OVERTIME	2,500	2,500	0	0.0%
EMPLOYEE OVERHEAD:				
5025-001-300 OTHER EMPLOYEE OVERHEAD	25,540	25,630	90	0.4%
5026-001-300 PERS-NORMAL COST	85,990	94,000	8,010	9.3%
5029-001-300 PERS-UNFUNDED LIABILITY	264,010	246,250	(17,760)	-6.7%
5027-001-300 MEDICAL	93,840	80,070	(13,770)	-14.7%
5028-001-300 WORKERS' COMPENSATION	37,600	20,210	(17,390)	-46.3%
5030-001-300 FLEXIBLE BENEFITS	15,630	15,070	(560)	-3.6%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>1,379,480</b>	<b>1,338,430</b>	<b>(41,050)</b>	<b>-3.0%</b>
5101-001-300 OFFICE/OPERATING SUPPLIES				
Building Code Books and Reference Materials	3,000	3,000	0	0.0%
Disaster Damage Assessment Supplies	500	500	0	0.0%
General Office Supplies	4,000	5,200	1,200	30.0%
International Building Safety Week	300	300	0	0.0%
	<u>7,800</u>	<u>9,000</u>	1,200	15.4%
5126-001-300 MAINTENANCE OF EQUIPMENT				
Computer/Monitor Repair Maintenance	2,500	2,500	0	0.0%
Laser Printer & Color Printer Maintenance	800	800	0	0.0%
	<u>3,300</u>	<u>3,300</u>	0	0.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-300 BUILDING</b>				
5131-001-300 PROFESSIONAL SERVICES/CONTRACTS				
Attire Contract	1,200	0	(1,200)	-100.0%
Esgil/Plan Check, General	<u>300,000</u>	<u>585,000</u>	285,000	95.0%
	301,200	585,000	283,800	94.2%
5160-001-300 TRAINING AND MEETINGS				
CasP Training & Testing	5,000	5,000	0	0.0%
Other Training	4,950	4,950	0	0.0%
Seminars, Conferences, Workshops	<u>2,700</u>	<u>2,700</u>	0	0.0%
	12,650	12,650	0	0.0%
5162-001-300 DUES AND SUBSCRIPTIONS				
ICC Annual Memberships (includes Local Chapter)	500	540	40	8.0%
CALBO Annual Membership	300	370	70	23.3%
NFPA membership	300	180	(120)	-40.0%
IAPMO membership	300	290	(10)	-3.3%
Upcodes	450	400	(50)	-11.1%
Trade Publications	<u>100</u>	<u>170</u>	70	70.0%
	1,950	1,950	0	0.0%
5167-001-300 ADVERTISING AND PRINTING				
Correction Notices, Stop Work, Etc.	1,500	1,500	0	0.0%
5173-001-300 OTHER TELEPHONE				
Cellular Phone Service (6 Phones @ \$50/month)	3,500	3,600	100	2.9%
Ipad Service (4 ipads @ \$20/month)	<u>480</u>	<u>950</u>	470	97.9%
	3,980	4,550	570	14.3%
5194-001-300 MINOR OFFICE EQUIPMENT				
Chairs/Workstation Improvements	1,800	1,800	0	0.0%
iPads/Docking Stations	<u>2,000</u>	<u>2,000</u>	0	0.0%
	3,800	3,800	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>336,180</b>	<b>621,750</b>	285,570	84.9%
5125-001-300 BUILDING MAINTENANCE	47,310	55,220	7,910	16.7%
5164-001-300 FLEET SERVICES	31,280	33,250	1,970	6.3%
5165-001-300 DUPLICATING	2,420	3,320	900	37.2%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-300 BUILDING</b>				
5172-001-300 TELECOMMUNICATIONS	4,680	3,220	(1,460)	-31.2%
5175-001-300 MAIL & MOBILE SERVICES	3,120	3,960	840	26.9%
5178-001-300 NETWORK & SYSTEMS ADMINISTRATION	22,090	27,650	5,560	25.2%
5183-001-300 INSURANCE				
General Liability Insurance	34,090	7,670	(26,420)	-77.5%
Property Insurance	3,860	4,060	200	5.2%
	<u>37,950</u>	<u>11,730</u>	(26,220)	-69.1%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>148,850</b>	<b>138,350</b>	(10,500)	-7.1%
<b>SUBTOTAL, BUILDING</b>	<b>1,864,510</b>	<b>2,098,530</b>	234,020	12.6%
5902-001-300 ALLOCATED OUT				
Wastewater	(181,190)	(204,990)	(23,800)	13.1%
Water	(181,190)	(204,990)	(23,800)	13.1%
	<u>(362,380)</u>	<u>(409,980)</u>	(47,600)	13.1%
<b>TOTAL, BUILDING</b>	<b>\$1,502,130</b>	<b>\$1,688,550</b>	\$186,420	12.4%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-402 ENGINEERING</b>				
5001-001-402 REGULAR FULL-TIME				
1 City Engineer	\$191,810	\$197,100	\$5,290	2.8%
1 Administrative Assistant	44,070	0	(44,070)	-100.0%
1 Administrative Coordinator	62,570	62,570	0	0.0%
1 Assistant City Engineer	155,540	155,550	10	0.0%
5 Associate Engineers	539,400	538,290	(1,110)	-0.2%
1 City Traffic Engineer	133,250	133,250	0	0.0%
1 Department Assistant	45,390	45,390	0	0.0%
1 Design & Construction Projects Manager	90,300	90,300	0	0.0%
2+ Development Technician I/II	58,170	104,600	46,430	79.8%
3 Engineer I/II	252,280	242,700	(9,580)	-3.8%
1 Engineer Tech I/II	70,790	70,790	0	0.0%
4 Field Engineering Inspector I/II	305,140	314,960	9,820	3.2%
1 Field Engineering Supervisor	86,890	92,560	5,670	6.5%
1 Management Analyst	79,160	90,940	11,780	14.9%
3 Principal Engineers	402,520	407,500	4,980	1.2%
Bilingual Pay	7,150	7,150	0	0.0%
	<u>2,524,430</u>	<u>2,553,650</u>	29,220	1.2%
5004-001-402 TEMPORARY PART-TIME				
2 Department Specialists	45,950	45,950	0	0.0%
5020-001-402 OVERTIME	50,000	50,000	0	0.0%
EMPLOYEE OVERHEAD:				
5025-001-402 OTHER EMPLOYEE OVERHEAD	76,510	76,490	(20)	0.0%
5026-001-402 PERS-NORMAL COST	266,580	294,880	28,300	10.6%
5029-001-402 PERS-UNFUNDED LIABILITY	823,840	737,560	(86,280)	-10.5%
5027-001-402 MEDICAL	329,330	326,110	(3,220)	-1.0%
5028-001-402 WORKERS' COMPENSATION	172,910	87,490	(85,420)	-49.4%
5030-001-402 FLEXIBLE BENEFITS	73,610	74,180	570	0.8%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>4,363,160</b>	<b>4,246,310</b>	(116,850)	-2.7%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-402    ENGINEERING</b>				
5101-001-402    OFFICE/OPERATING SUPPLIES				
Bond Paper/Mylar Rolls (Design)	1,000	1,000	0	0.0%
Drafting Supplies	500	0	(500)	-100.0%
Field Engineering Uniforms	2,500	2,500	0	0.0%
General Office Supplies	4,200	4,200	0	0.0%
Imaging Fees (Office)	1,500	1,500	0	0.0%
LMD Supplies	500	500	0	0.0%
Mylars and Mylar Storage	500	500	0	0.0%
Personal Computer Supplies	3,000	3,000	0	0.0%
Plotter Supplies (Paper/Pens)	1,500	1,500	0	0.0%
Printer Paper	1,250	1,250	0	0.0%
Printer Toner	1,000	1,000	0	0.0%
Safety Items	500	500	0	0.0%
Small Tools/Field Office	1,000	1,000	0	0.0%
Survey Crew Supplies	1,000	0	(1,000)	-100.0%
Transportation & Community Safety Commission	500	500	0	0.0%
	<u>20,450</u>	<u>18,950</u>	(1,500)	-7.3%
5126-001-402    MAINTENANCE OF EQUIPMENT				
Office Equipment	2,500	2,500	0	0.0%
PC Repairs	800	800	0	0.0%
Printer/Plotter Service Contract	1,420	1,420	0	0.0%
Survey Equipment Maintenance	850	850	0	0.0%
	<u>5,570</u>	<u>5,570</u>	0	0.0%
5131-001-402    PROFESSIONAL SERVICES/CONTRACTS				
Engineering Services	73,500	73,500	0	0.0%
Laboratory Soil Testing	3,000	3,000	0	0.0%
RAMS Annual Maintenance to SANDAG	11,000	11,000	0	0.0%
SANDAG Traffic Model	1,500	1,500	0	0.0%
Consultant Services for Land Development Projects	1,000	250,000	249,000	24900.0%
Traffic Counts	3,000	3,000	0	0.0%
Survey Services	0	23,780	23,780	100.0%
	<u>93,000</u>	<u>365,780</u>	272,780	293.3%
5160-001-402    TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	4,560	4,560	0	0.0%
5161-001-402    MILEAGE REIMBURSEMENT				
Miscellaneous	1,000	1,000	0	0.0%

**CITY OF ESCONDIDO**  
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**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-402   ENGINEERING</b>				
5162-001-402   DUES AND SUBSCRIPTIONS				
American Public Works Association (10 @ \$250)	2,500	2,500	0	0.0%
APA Dues	<u>800</u>	<u>800</u>	0	0.0%
	3,300	3,300	0	0.0%
5163-001-402   AUTO ALLOWANCE				
Director of Engineering	5,100	0	(5,100)	-100.0%
5166-001-402   OTHER DUPLICATING				
Outside Copying	500	500	0	0.0%
Grant Application Copying	<u>1,000</u>	<u>1,000</u>	0	0.0%
	1,500	1,500	0	0.0%
5173-001-402   OTHER TELEPHONE				
Mobile Telephone (19 Phones @ \$50/month)	25,000	11,400	(13,600)	-54.4%
Aircards for field ipads/computers (2 @ \$20/month)	0	480	480	100.0%
Cell phone Replacements	<u>0</u>	<u>9,670</u>	9,670	100.0%
	25,000	21,550	(3,450)	-13.8%
5190-001-402   OTHER EXPENSES				
Professional Registration Fees	1,000	1,620	620	62.0%
Advertising and CC Recording Fees	<u>0</u>	<u>200</u>	200	100.0%
	1,000	1,820	820	82.0%
5193-001-402   SOFTWARE				
Autocad Licenses	2,600	0	(2,600)	-100.0%
5 Adobe Acrobat Licenses	0	2,500	2,500	100.0%
Traffic Parts for DLT Solutions & Departmental Software	<u>2,000</u>	<u>2,100</u>	100	5.0%
	4,600	4,600	0	0.0%
5194-001-402   MINOR OFFICE EQUIPMENT				
Cityworks Mobile Devices	2,000	0	(2,000)	-100.0%
Ergonomic Studies/Supplies	1,500	1,500	0	0.0%
Laptop Replacement	<u>2,000</u>	<u>4,000</u>	2,000	100.0%
	5,500	5,500	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>170,580</b>	<b>434,130</b>	263,550	154.5%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

		<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-402 ENGINEERING</b>					
5125-001-402	BUILDING MAINTENANCE	184,390	226,010	41,620	22.6%
5164-001-402	FLEET SERVICES	62,070	65,320	3,250	5.2%
5165-001-402	DUPLICATING	9,120	7,380	(1,740)	-19.1%
5172-001-402	TELECOMMUNICATIONS	91,580	89,670	(1,910)	-2.1%
5175-001-402	MAIL & MOBILE SERVICES	4,280	2,380	(1,900)	-44.4%
5178-001-402	NETWORK & SYSTEMS ADMINISTRATION	62,080	82,480	20,400	32.9%
5183-001-402	INSURANCE				
	General Liability Insurance	100,710	25,980	(74,730)	-74.2%
	Property Insurance	<u>16,590</u>	<u>17,480</u>	890	5.4%
		117,300	43,460	(73,840)	-62.9%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>530,820</b>	<b>516,700</b>	(14,120)	-2.7%
<b>SUBTOTAL, ENGINEERING</b>		<b>5,064,560</b>	<b>5,197,140</b>	132,580	2.6%
5902-001-402 ALLOCATED OUT					
	Environmental Programs	(315,030)	(281,410)	33,620	-10.7%
	Landscape Maintenance District	(126,560)	(108,480)	18,080	-14.3%
	Wastewater	(166,430)	(122,290)	44,140	-26.5%
	Water	(179,610)	(132,630)	46,980	-26.2%
	Capital Improvement Projects	<u>(1,336,150)</u>	<u>(1,300,880)</u>	35,270	-2.6%
		(2,123,780)	(1,945,690)	178,090	-8.4%
<b>TOTAL, ENGINEERING</b>		<b>\$2,940,780</b>	<b>\$3,251,450</b>	\$310,670	10.6%

**CITY OF ESCONDIDO**  
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	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-403 MAINTENANCE/STREETS</b>				
5001-001-403 REGULAR FULL-TIME				
1 Director of Public Works	\$181,750	\$181,750	\$0	0.0%
3-4- Department Assistants	167,490	129,120	(38,370)	-22.9%
1 Management Analyst I/II	0	64,150	64,150	100.0%
5 Electricians/Streets	369,020	373,930	4,910	1.3%
11 Lead Maintenance Technicians	737,740	741,390	3,650	0.5%
1 Maintenance and Operations Coordinator	58,100	52,550	(5,550)	-9.6%
2 Maintenance Supervisors	191,080	190,830	(250)	-0.1%
21 Maintenance Tech I/II	1,118,350	1,145,640	27,290	2.4%
1 Public Works Superintendent	101,770	101,770	0	0.0%
4 Sr. Maintenance Technicians	303,860	308,220	4,360	1.4%
1 Deputy Director of Public Works	148,290	141,230	(7,060)	-4.8%
Bilingual Pay	10,400	10,400	0	0.0%
Crew Leader Pay	4,000	4,000	0	0.0%
	<u>3,391,850</u>	<u>3,444,980</u>	53,130	1.6%
5004-001-403 TEMPORARY PART-TIME				
Temporary Part-Time (with PARS)	193,020	198,840	5,820	3.0%
Temporary Part-Time (with PERS)	219,080	221,600	2,520	1.2%
	<u>412,100</u>	<u>420,440</u>	8,340	2.0%
5020-001-403 OVERTIME				
Overtime	185,000	335,540	150,540	81.4%
Standby Pay	65,900	65,900	0	0.0%
	<u>250,900</u>	<u>401,440</u>	150,540	60.0%
EMPLOYEE OVERHEAD:				
5025-001-403 OTHER EMPLOYEE OVERHEAD	129,240	131,440	2,200	1.7%
5026-001-403 PERS-NORMAL COST	358,480	397,490	39,010	10.9%
5029-001-403 PERS-UNFUNDED LIABILITY	1,063,560	1,054,180	(9,380)	-0.9%
5027-001-403 MEDICAL	527,570	573,490	45,920	8.7%
5028-001-403 WORKERS' COMPENSATION	261,260	276,640	15,380	5.9%
5030-001-403 FLEXIBLE BENEFITS	41,690	42,400	710	1.7%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>6,436,650</b>	<b>6,742,500</b>	305,850	4.8%



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	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-403 MAINTENANCE/STREETS</b>				
5101-001-403 OFFICE/OPERATING SUPPLIES				
Blowers	1,650	1,650	0	0.0%
Building Maintenance	6,500	6,500	0	0.0%
Bus Stop Maintenance Supplies	12,770	12,770	0	0.0%
Chainsaws	1,350	1,350	0	0.0%
City Appearance/Re-vegetation	30,000	30,000	0	0.0%
City Owned Property Maintenance	10,000	10,000	0	0.0%
Concrete - Curb, Gutter, Sidewalk & Misc. Concrete Repairs	85,000	85,000	0	0.0%
Drainage Supplies - Construction Repair/Replacement	30,000	30,000	0	0.0%
Drainage Supplies - Gap Vax Supplies	7,500	7,500	0	0.0%
Electrical Supplies - Street Lighting/Electrical Repairs/Bulbs	225,000	225,000	0	0.0%
General Office Supplies	5,000	5,000	0	0.0%
Graffiti Eradication Supplies	57,500	57,500	0	0.0%
Hot/Cold Mix Asphalt	120,000	120,000	0	0.0%
Misc. Hand Tools	3,000	3,000	0	0.0%
Pole saw	2,040	2,040	0	0.0%
Property Damage Contingency	16,000	16,000	0	0.0%
Push Mower	1,200	1,200	0	0.0%
Safety Supplies - Personal Protection Equipment	30,000	30,000	0	0.0%
Small/Hand Tool Repair/Replacement	7,500	7,500	0	0.0%
Street Cleaning Supplies	20,000	20,000	0	0.0%
Street Maintenance Supplies	20,000	20,000	0	0.0%
Street Marking/Painting Supplies	40,000	40,000	0	0.0%
Street Right-of-Way Maintenance	40,000	40,000	0	0.0%
Street Signage - Installation/Replacement	40,000	40,000	0	0.0%
Traffic Safety Supplies - Traffic Control Equip Replacement	20,000	20,000	0	0.0%
Traffic Signal Maintenance	25,120	25,120	0	0.0%
Unanticipated Projects - Equipment Repair	10,000	10,000	0	0.0%
Weed Whips	1,800	1,800	0	0.0%
Sweeper Brooms	41,600	41,600	0	0.0%
	910,530	910,530	0	0.0%
5126-001-403 MAINTENANCE OF EQUIPMENT				
Office Equipment	2,000	2,000	0	0.0%

**CITY OF ESCONDIDO**  
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	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-403 MAINTENANCE/STREETS</b>				
5131-001-403 PROFESSIONAL SERVICES/CONTRACTS				
Caltrans/Signal Maintenance	75,000	120,000	45,000	60.0%
Electric Maintenance - Setting TS & SL Poles	18,860	18,860	0	0.0%
Goldspotted Oak Borer Management-Daley Ranch	30,000	30,000	0	0.0%
Pest Control	15,000	15,000	0	0.0%
Printer Service	430	430	0	0.0%
Security Systems	850	850	0	0.0%
Sprinter Bike Trail Maintenance	5,590	5,590	0	0.0%
Storm Drain Repair & Maintenance	5,000	5,000	0	0.0%
Street Tree Maintenance	25,000	25,000	0	0.0%
Sweeping	50,000	50,000	0	0.0%
Transient Camp Cleaning Contract	20,000	20,000	0	0.0%
Underground Service Alert	10,000	10,000	0	0.0%
Uniforms	11,050	11,050	0	0.0%
	<u>266,780</u>	<u>311,780</u>	45,000	16.9%
5160-001-403 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	5,000	5,000	0	0.0%
5161-001-403 MILEAGE REIMBURSEMENT	1,500	1,500	0	0.0%
5162-001-403 DUES & SUBSCRIPTIONS				
Miscellaneous Publications	2,500	5,000	2,500	100.0%
5163-001-403 AUTO ALLOWANCE				
Director of Public Works	5,100	5,100	0	0.0%
5166-001-403 OTHER DUPLICATING	500	500	0	0.0%
5170-001-403 UTILITIES				
San Diego Gas & Electric	1,300,000	1,378,000	78,000	6.0%
5171-001-403 WATER				
Water Service-Other Agencies	65,000	65,000	0	0.0%
5173-001-403 OTHER TELEPHONE				
Cellular Phone Expenses (48 phones @ \$50/month)	60,000	28,800	(31,200)	-52.0%
Aircards for Field Equipment (Ipads, Laptops, etc)	0	6,300	6,300	100.0%
Cell Phone Replacement Costs	0	4,500	4,500	100.0%
	<u>60,000</u>	<u>39,600</u>	(20,400)	-34.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-403 MAINTENANCE/STREETS</b>				
5180-001-403 RENT				
Miscellaneous Equipment	20,000	20,000	0	0.0%
5190-001-403 OTHER EXPENSE				
Landscape Maintenance District Assessment	5,900	5,900	0	0.0%
MOU After Hour Meals	10,000	10,000	0	0.0%
	15,900	15,900	0	0.0%
5193-001-403 SOFTWARE				
InTime App-based Time Collection Software	20,000	20,000	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>2,674,810</b>	<b>2,779,910</b>	105,100	3.9%
5209-001-403 OTHER CAPITAL OUTLAY				
Backhoe	0	200,000	200,000	100.0%
Bituminous Applicator	40,000	0	(40,000)	-100.0%
Rear Load Trash Truck - Homeless Debris Removal	195,000	0	(195,000)	-100.0%
Skid Steer - Homeless Debris Removal	75,000	0	(75,000)	-100.0%
Skid Steer Trailer - Homeless Debris Removal	10,000	0	(10,000)	-100.0%
Traffic Electrician Boom truck	180,000	0	(180,000)	-100.0%
Wheel Loader	0	300,000	300,000	100.0%
	500,000	500,000	0	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>	<b>500,000</b>	<b>500,000</b>	0	0.0%
5125-001-403 BUILDING MAINTENANCE	77,110	78,820	1,710	2.2%
5127-001-403 WAREHOUSE	15,950	14,790	(1,160)	-7.3%
5164-001-403 FLEET SERVICES	1,006,920	503,460	(503,460)	-50.0%
5165-001-403 DUPLICATING	6,050	8,670	2,620	43.3%
5172-001-403 TELECOMMUNICATIONS	15,160	8,860	(6,300)	-41.6%
5174-001-403 RADIO COMMUNICATIONS	21,500	22,960	1,460	6.8%
5175-001-403 MAIL & MOBILE SERVICES	7,210	5,330	(1,880)	-26.1%
5178-001-403 NETWORK & SYSTEMS ADMINISTRATION	89,510	116,590	27,080	30.3%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
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	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-403 MAINTENANCE/STREETS</b>				
5183-001-403 INSURANCE				
General Liability Insurance	451,430	96,720	(354,710)	-78.6%
Property Insurance	<u>6,610</u>	<u>21,490</u>	14,880	225.1%
	458,040	118,210	(339,830)	-74.2%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>1,697,450</b>	<b>877,690</b>	(819,760)	-48.3%
<b>SUBTOTAL, MAINTENANCE/STREETS</b>	<b>11,308,910</b>	<b>10,900,100</b>	(408,810)	-3.6%
5901-001-403 ALLOCATED IN				
Risk Management	30,080	27,110	(2,970)	-9.9%
5902-001-403 ALLOCATED OUT				
Building Maintenance	(51,230)	(49,430)	1,800	-3.5%
Environmental Programs	(73,430)	(71,550)	1,880	-2.6%
Fleet	(51,230)	(49,430)	1,800	-3.5%
Vehicle Parking District	(75,980)	(68,570)	7,410	-9.8%
Wastewater	(128,860)	(133,650)	(4,790)	3.7%
Water	(415,480)	(429,510)	(14,030)	3.4%
Capital Improvement Projects	(1,432,480)	(1,524,120)	(91,640)	6.4%
Capital Improvement Projects-Fleet	<u>(383,570)</u>	<u>(423,900)</u>	(40,330)	10.5%
	(2,612,260)	(2,750,160)	(137,900)	5.3%
<b>TOTAL, MAINTENANCE/STREETS</b>	<b>\$8,726,730</b>	<b>\$8,177,050</b>	(\$549,680)	-6.3%

**CITY OF ESCONDIDO**  
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	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-103 MAINTENANCE/PARKS</b>				
5001-001-103 REGULAR FULL-TIME				
1 Public Works Superintendent	\$101,770	\$101,770	\$0	0.0%
3 Lead Maintenance Technicians	199,500	197,870	(1,630)	-0.8%
2 Maintenance Supervisors	168,260	176,860	8,600	5.1%
15 Maintenance Technician I/Is	796,390	839,340	42,950	5.4%
5 Sr. Maintenance Technicians	375,330	378,690	3,360	0.9%
Bilingual Pay	7,150	9,750	2,600	36.4%
	<u>1,648,400</u>	<u>1,704,280</u>	55,880	3.4%
5004-001-103 TEMPORARY PART-TIME				
1 Pool Maintenance (with PERS)	24,130	24,860	730	3.0%
6 Maintenance Specialist Trainee	0	99,420	99,420	100.0%
	<u>24,130</u>	<u>124,280</u>	100,150	100.0%
5020-001-103 OVERTIME	125,000	204,420	79,420	63.5%
EMPLOYEE OVERHEAD:				
5025-001-103 OTHER EMPLOYEE OVERHEAD	60,630	64,060	3,430	5.7%
5026-001-103 PERS-NORMAL COST	161,710	182,070	20,360	12.6%
5029-001-103 PERS-UNFUNDED LIABILITY	541,990	519,030	(22,960)	-4.2%
5027-001-103 MEDICAL	246,450	294,130	47,680	19.3%
5028-001-103 WORKERS' COMPENSATION	127,530	141,130	13,600	10.7%
5030-001-103 FLEXIBLE BENEFITS	10,310	10,490	180	1.7%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>2,946,150</b>	<b>3,243,890</b>	297,740	10.1%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
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	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-103 MAINTENANCE/PARKS</b>				
5101-001-103 OFFICE/OPERATING SUPPLIES				
Blowers	1,100	1,100	0	0.0%
Chainsaws	900	900	0	0.0%
City Appearance/Re-vegetation	10,000	10,000	0	0.0%
Park Fertilizer/Pesticides/Supplies	20,000	20,000	0	0.0%
Grounds Maintenance - Repairs (Other Than Irrigation)	34,000	34,000	0	0.0%
Grounds Maintenance - Restroom Cleaning & User Supplies	22,000	22,000	0	0.0%
Grounds Maintenance - Tools & PPE	20,000	20,000	0	0.0%
Irrigation Supplies	13,050	13,050	0	0.0%
Misc. Hand Tools	2,000	2,000	0	0.0%
Plant Material	10,000	10,000	0	0.0%
Pole saw	1,360	1,360	0	0.0%
Pool Chemicals	63,250	63,250	0	0.0%
Pool Equipment Repairs & Maintenance	18,470	18,470	0	0.0%
Push Mower	800	800	0	0.0%
Recycled Water System Inspections	2,000	2,000	0	0.0%
Weed Whips	1,200	1,200	0	0.0%
Ball Field Fertilizer/Seed/Pesticides	10,000	10,000	0	0.0%
	230,130	230,130	0	0.0%
5131-001-103 PROFESSIONAL SERVICES/CONTRACTS				
Pest Control	15,000	15,000	0	0.0%
Play Structure Repairs	0	20,000	20,000	100.0%
Pool Maintenance	0	20,000	20,000	100.0%
Uniforms	6,000	6,000	0	0.0%
	21,000	61,000	40,000	190.5%
5160-001-103 TRAINING AND MEETINGS				
Required Continuing Education for Certifications	1,000	4,000	3,000	300.0%
5162-001-103 DUES AND SUBSCRIPTIONS				
CA Parks/Recreation Society (CPRS)	280	280	0	0.0%
5168-001-103 PERMITS				
Hazmat Permits	880	880	0	0.0%
Pesticide Applicators - License Fee	790	790	0	0.0%
Pool Permits	1,600	2,200	600	37.5%
	3,270	3,870	600	18.3%
5170-001-103 UTILITIES				
San Diego Gas & Electric	361,360	433,630	72,270	20.0%

**CITY OF ESCONDIDO**  
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	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-103 MAINTENANCE/PARKS</b>				
5171-001-103 WATER				
Water Service-Other Agencies	20,000	20,000	0	0.0%
5173-001-103 OTHER TELEPHONE				
Cell Phone Service (14 Phones @ \$50/Month)	10,000	8,400	(1,600)	-16.0%
1 Data Line	0	600	600	100.0%
Cell Phone Replacement Cost	0	1,000	1,000	100.0%
	<u>10,000</u>	<u>10,000</u>	0	0.0%
5180-001-103 RENT				
Equipment Rental	13,000	5,300	(7,700)	-59.2%
<b>TOTAL, M &amp; O</b>	<b>660,040</b>	<b>768,210</b>	108,170	16.4%
5209-001-103 OTHER CAPITAL OUTLAY				
Washington Pool Heater Replacement	0	52,000	52,000	100.0%
<b>TOTAL, CAPITAL OUTLAY</b>	<b>0</b>	<b>52,000</b>	52,000	100.0%
5125-001-103 BUILDING MAINTENANCE	342,500	340,100	(2,400)	-0.7%
5127-001-103 WAREHOUSE	17,720	16,440	(1,280)	-7.2%
5164-001-103 FLEET SERVICES	230,330	157,600	(72,730)	-31.6%
5174-001-103 RADIO COMMUNICATIONS	2,360	2,560	200	8.5%
5175-001-103 MAIL & MOBILE SERVICES	1,670	1,150	(520)	-31.1%
5178-001-103 NETWORK & SYSTEMS ADMINISTRATION	6,760	18,140	11,380	168.3%
5183-001-103 INSURANCE				
General Liability Insurance	149,790	30,360	(119,430)	-79.7%
Property Insurance	9,800	10,040	240	2.4%
	<u>159,590</u>	<u>40,400</u>	(119,190)	-74.7%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>760,930</b>	<b>576,390</b>	(184,540)	-24.3%
<b>SUBTOTAL, MAINTENANCE/PARKS</b>	<b>4,367,120</b>	<b>4,640,490</b>	273,370	6.3%

**CITY OF ESCONDIDO  
FY 2023/24 Operating Budget  
Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-103 MAINTENANCE/PARKS</b>				
5901-001-103 ALLOCATED IN				
Risk Management	15,140	13,550	(1,590)	-10.5%
5902-001-103 ALLOCATED OUT				
Environmental Programs	(32,410)	(31,480)	930	-2.9%
Landscape Maintenance District	(81,280)	(85,330)	(4,050)	5.0%
Vehicle Parking District	(24,420)	(24,030)	390	-1.6%
Water	(99,830)	(105,570)	(5,740)	5.7%
Wastewater	(100,630)	(106,570)	(5,940)	5.9%
Capital Improvement Projects	<u>(86,920)</u>	<u>(79,640)</u>	7,280	-8.4%
	(425,490)	(432,620)	(7,130)	1.7%
<b>TOTAL, MAINTENANCE/PARKS</b>	<b>\$3,956,770</b>	<b>\$4,221,420</b>	<b>\$264,650</b>	<b>6.7%</b>



**CITY OF ESCONDIDO**  
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	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-404 RADIO COMMUNICATIONS</b>				
5126-001-404 MAINTENANCE OF EQUIPMENT	\$15,000	\$15,000	\$0	0.0%
5131-001-404 PROFESSIONAL SERVICES/CONTRACTS				
RCS Operating Cost	242,820	243,510	690	0.3%
5170-001-404 UTILITIES				
San Diego Gas & Electric	17,000	20,400	3,400	20.0%
5501-001-404 INTEREST				
Radio Replacement Loan	17,770	9,000	(8,770)	-49.4%
Regional Communications System Loan	<u>30,080</u>	<u>22,870</u>	(7,210)	-24.0%
	47,850	31,870	(15,980)	-33.4%
5525-001-404 LOAN PRINCIPAL EXPENSE				
Radio Replacement Loan	313,820	322,580	8,760	2.8%
Regional Communications System Loan	<u>258,450</u>	<u>265,660</u>	7,210	2.8%
	572,270	588,240	15,970	2.8%
<b>TOTAL, M &amp; O</b>	<b>894,940</b>	<b>899,020</b>	4,080	0.5%
5125-001-404 BUILDING MAINTENANCE	8,350	5,060	(3,290)	-39.4%
5172-001-404 TELECOMMUNICATIONS	3,680	0	(3,680)	-100.0%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>12,030</b>	<b>5,060</b>	(6,970)	-57.9%
<b>SUBTOTAL, RADIO COMMUNICATIONS</b>	<b>906,970</b>	<b>904,080</b>	(2,890)	-0.3%

**CITY OF ESCONDIDO**  
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	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-404 RADIO COMMUNICATIONS</b>				
5902-001-404 ALLOCATED OUT				
Building Maintenance	(1,620)	(2,560)	(940)	58.0%
Fire	(200,730)	(187,490)	13,240	-6.6%
Fleet Services	(2,430)	(3,830)	(1,400)	57.6%
Lakes	(33,520)	(43,370)	(9,850)	29.4%
Maintenance-Parks	(2,360)	(2,560)	(200)	8.5%
Maintenance-Streets	(21,500)	(22,960)	(1,460)	6.8%
Police	(555,590)	(548,200)	7,390	-1.3%
Wastewater	(58,130)	(62,500)	(4,370)	7.5%
Water	(31,090)	(30,610)	480	-1.5%
	<u>(906,970)</u>	<u>(904,080)</u>	2,890	-0.3%
<b>TOTAL, RADIO COMMUNICATIONS</b>	<b>\$0</b>	<b>\$0</b>	\$0	0.0%

**CITY OF ESCONDIDO**  
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	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-500 POLICE</b>				
5001-001-500 REGULAR FULL-TIME				
1 Chief of Police	\$210,250	\$250,000	\$39,750	18.9%
4 Community Service Officers	246,200	245,270	(930)	-0.4%
1 Crime Analyst	72,590	61,110	(11,480)	-15.8%
2 Customer Service Representative I/II	92,780	88,580	(4,200)	-4.5%
1 Division Coordinator	47,730	52,630	4,900	10.3%
1 Executive Assistant-Chief of Police	84,140	84,140	0	0.0%
1 Forensic Services Supervisor	95,190	104,720	9,530	10.0%
1 Latent Print & Evidence Specialist	82,090	82,090	0	0.0%
3 Police Captains	563,910	566,370	2,460	0.4%
7 Police Lieutenants	1,132,300	1,192,400	60,100	5.3%
125 Police Officers	13,124,450	13,997,001	872,551	6.6%
2 Police Projects Specialists	128,260	114,710	(13,550)	-10.6%
1 Police Records Supervisor	62,950	66,110	3,160	5.0%
6 Police Records Technicians	297,010	284,820	(12,190)	-4.1%
23 Police Sergeants	3,297,860	3,591,399	293,539	8.9%
1 Police Services Analyst	130,620	81,890	(48,730)	-37.3%
1 Police Training Coordinator	62,570	62,570	0	0.0%
1 Program Coordinator	0	65,700	65,700	100.0%
1 Property & Evidence Supervisor	70,790	70,790	0	0.0%
1 Property & Evidence Technician I	39,230	39,420	190	0.5%
1 Public Safety Communications Manager	111,300	111,300	0	0.0%
24 Public Safety Dispatchers I/II	1,824,610	1,818,580	(6,030)	-0.3%
4 Public Safety Shift Supervisors	372,560	374,060	1,500	0.4%
1 Sr. Crime Analyst	71,810	67,370	(4,440)	-6.2%
1 Sr. Property Evidence Technician	52,630	52,630	0	0.0%
1 Criminal Intelligence Analyst	90,610	90,610	0	0.0%
1 Criminal Intelligence Supervisor	105,080	105,080	0	0.0%
1 Deputy Director of Police Support Services	116,870	116,870	0	0.0%
Acting Pay	20,000	20,000	0	0.0%
Bilingual Pay	139,800	164,050	24,250	17.3%
Float Holiday Payoff	150,000	150,000	0	0.0%
Holiday Pay	200,000	200,000	0	0.0%
POST Increases	18,280	18,280	0	0.0%
Shift Pay	42,400	42,400	0	0.0%
Tactical Operations Pay	26,400	26,400	0	0.0%
	23,183,270	24,459,350	1,276,080	5.5%
5004-001-500 TEMPORARY PART-TIME				
5 Parking Attendants	82,580	82,580	0	0.0%

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<b>001-500 POLICE</b>				
5020-001-500 OVERTIME				
Bilingual Pay	25,000	25,000	0	0.0%
Comp Time Contingency	80,000	80,000	0	0.0%
Holiday Pay	350,000	350,000	0	0.0%
Overtime - Canine Pay	103,490	103,490	0	0.0%
Overtime - Court	118,000	118,000	0	0.0%
Overtime - Emergency Operations	179,420	179,420	0	0.0%
Overtime - Extended Day/Callback	551,980	551,980	0	0.0%
Overtime - Motor Pay	98,270	98,270	0	0.0%
Overtime - Task Force	44,000	44,000	0	0.0%
Overtime - Training (Mandated)	227,120	227,120	0	0.0%
	1,777,280	1,777,280	0	0.0%
EMPLOYEE OVERHEAD:				
5025-001-500 OTHER EMPLOYEE OVERHEAD	672,030	680,700	8,670	1.3%
5026-001-500 PERS-NORMAL COST	4,050,490	4,824,890	774,400	19.1%
5029-001-500 PERS-UNFUNDED LIABILITY	8,524,070	8,676,150	152,080	1.8%
5027-001-500 MEDICAL	2,585,540	2,671,200	85,660	3.3%
5028-001-500 WORKERS' COMPENSATION	2,719,480	3,322,410	602,930	22.2%
5030-001-500 FLEXIBLE BENEFITS	181,910	160,470	(21,440)	-11.8%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>43,776,650</b>	<b>46,655,030</b>	2,878,380	6.6%
5101-001-500 OFFICE/OPERATING SUPPLIES				
Canine Food and Supplies	6,000	6,000	0	0.0%
Computer Aided Dispatch Equipment	294,630	294,630	0	0.0%
Crime Lab Chemicals and Evidence Tech Supplies	12,000	12,000	0	0.0%
General Office Supplies (Toner, Paper, etc.)	25,000	28,000	3,000	12.0%
Patrol & Field Supplies				
(Batteries,Gloves,Safety Glasses,etc.)	115,000	115,000	0	0.0%
Range Armory Class Supplies and Targets	10,000	10,000	0	0.0%
Uniform Allowance (Including Reserve Officers)	162,700	162,700	0	0.0%
	625,330	628,330	3,000	0.5%

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	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-500 POLICE</b>				
5105-001-500 SAFETY EQUIPMENT				
Ammunition and Firearms Safety Equipment	110,000	110,000	0	0.0%
Ballistic Safety Equipment	10,000	10,000	0	0.0%
Less Lethal Equipment	22,000	22,000	0	0.0%
Mobile Field Force and SWAT Specialty Equipment	18,630	18,630	0	0.0%
Safety and MOU Required Equipment	154,500	154,500	0	0.0%
Traffic Safety Equipment	6,200	6,200	0	0.0%
Body Worn Camera and Conducted Energy Weapons	428,320	428,320	0	0.0%
	749,650	749,650	0	0.0%
5126-001-500 MAINTENANCE OF EQUIPMENT				
Firearms and Range Maintenance	11,160	11,160	0	0.0%
Radio Maintenance	10,000	10,000	0	0.0%
	21,160	21,160	0	0.0%
5131-001-500 PROFESSIONAL SERVICES/CONTRACTS				
Animal Control Regulation/Dead Animal Removal Contract	1,405,070	1,568,100	163,030	11.6%
ARJIS/eSUN/CAL-ID/CAD/RMS Contracts	430,160	430,160	0	0.0%
Audio Visual Equipment Maintenance Contract	41,270	41,270	0	0.0%
Barcode Software Contract	27,000	27,000	0	0.0%
Biohazard Waste Disposal/Health Permits Contract	28,610	28,610	0	0.0%
Canine Boarding, Medical, and Training Services	20,550	20,550	0	0.0%
Child Abuse & Biological Lab Exam Services	50,000	50,000	0	0.0%
Community Access (Offender Watch & Online Crime Reports)	13,000	13,000	0	0.0%
Community Outreach and Collaboration Services	2,820	2,820	0	0.0%
Crime Analysis Contracts	28,190	28,190	0	0.0%
DNA Test Services	5,000	5,000	0	0.0%
Fingerprint Fees Contract	35,600	35,600	0	0.0%
Graffiti Tracking Contract	12,000	12,000	0	0.0%
Investigative Fund	24,000	24,000	0	0.0%
Investigative Services and Contracts	77,790	77,790	0	0.0%
Officer Crisis and Reserve Psychological Services	9,000	9,000	0	0.0%
Operational Services (Prisoner Meals, FastTrack, Shipping, Shred)	22,630	22,630	0	0.0%
Parking Citation Contract	69,000	69,000	0	0.0%
Patrol Wireless and Command Vehicle Connectivity Services	121,040	121,040	0	0.0%
Pawn Tracking System Contract	10,590	10,590	0	0.0%
Range Services (Portable Toilet, Wireless, Instructor)	19,400	19,400	0	0.0%
Simulator System Contract	24,000	24,000	0	0.0%
Vehicle Abatement Services	12,000	12,000	0	0.0%
	2,488,720	2,651,750	163,030	6.6%

**CITY OF ESCONDIDO**  
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	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-500 POLICE</b>				
5160-001-500 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	100,000	100,000	0	0.0%
5161-001-500 MILEAGE REIMBURSEMENT				
Enforcement Mileage	1,500	1,500	0	0.0%
5162-001-500 DUES AND SUBSCRIPTIONS				
Police Association Dues & Subscriptions	12,180	12,180	0	0.0%
5167-001-500 ADVERTISING & PRINTING	15,000	15,000	0	0.0%
5169-001-500 OTHER INSURANCE	77,760	77,760	0	0.0%
5170-001-500 UTILITIES	3,000	3,000	0	0.0%
5173-001-500 OTHER TELEPHONE				
3C Network Connection and Support	1,600	1,600	0	0.0%
CALNET 2 Line	10,510	10,510	0	0.0%
Cellular Phone Service	98,000	98,000	0	0.0%
LiveScan Phone Line	4,550	4,550	0	0.0%
Phone Installation & Replacements	6,000	6,000	0	0.0%
SUN/CLETS	5,500	5,500	0	0.0%
	<u>126,160</u>	<u>126,160</u>	0	0.0%
5180-001-500 RENT				
Building Lease - Range	7,940	7,940	0	0.0%
Emergency Callout System	1,200	1,200	0	0.0%
	<u>9,140</u>	<u>9,140</u>	0	0.0%
5184-001-500 TUITION				
P.O.S.T. Training	75,000	75,000	0	0.0%

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	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-500 POLICE</b>				
5190-001-500 OTHER EXPENSE				
Awards Dinner (Cadets)	1,600	1,600	0	0.0%
Chaplain's Program (Association Dues & Conferences)	2,000	2,000	0	0.0%
Emergency Operations Fund	500	500	0	0.0%
Employee Recognition	7,000	7,000	0	0.0%
Explorer/Cadet Program	6,800	6,800	0	0.0%
Generator Fuel (Traffic and Range)	5,000	5,000	0	0.0%
Reserve Program	2,000	2,000	0	0.0%
Seals, Lettering, Striping	15,000	15,000	0	0.0%
Special Events	4,000	4,000	0	0.0%
Volunteer Program	4,230	4,230	0	0.0%
	<u>48,130</u>	<u>48,130</u>	0	0.0%
5193-001-500 SOFTWARE				
CopWare/TMS (Training)	4,180	4,180	0	0.0%
Emergency Medical Interface License Fee	30,000	30,000	0	0.0%
Software Licensing	99,950	99,950	0	0.0%
	<u>134,130</u>	<u>134,130</u>	0	0.0%
5194-001-500 MINOR OFFICE EQUIPMENT				
Computer Maintenance Supplies	10,000	10,000	0	0.0%
Desktop Computers	20,000	20,000	0	0.0%
Replacement Modems, Antennas, Cabling & UB Keys	15,000	15,000	0	0.0%
	<u>45,000</u>	<u>45,000</u>	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>4,531,860</b>	<b>4,697,890</b>	166,030	3.7%
5125-001-500 BUILDING MAINTENANCE	1,458,690	1,561,900	103,210	7.1%
5164-001-500 FLEET SERVICES	1,890,020	641,390	(1,248,630)	-66.1%
5165-001-500 DUPLICATING	63,110	70,670	7,560	12.0%
5172-001-500 TELECOMMUNICATIONS	131,430	140,830	9,400	7.2%
5174-001-500 RADIO COMMUNICATIONS	555,590	548,200	(7,390)	-1.3%
5175-001-500 MAIL & MOBILE SERVICES	50,760	57,580	6,820	13.4%
5178-001-500 NETWORK & SYSTEMS ADMINISTRATION	657,810	816,210	158,400	24.1%

**CITY OF ESCONDIDO**  
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	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>001-500 POLICE</b>				
5183-001-500 INSURANCE				
General Liability Insurance	1,101,400	269,180	(832,220)	-75.6%
Property Insurance	<u>79,460</u>	<u>88,920</u>	9,460	11.9%
	1,180,860	358,100	(822,760)	-69.7%
 <b>TOTAL, INTERNAL SERVICE CHARGES</b>	 <b>5,988,270</b>	 <b>4,194,880</b>	 (1,793,390)	 -29.9%
 <b>SUBTOTAL, POLICE</b>	 <b>54,296,780</b>	 <b>55,547,800</b>	 1,251,020	 2.3%
 5902-001-500 ALLOCATED OUT				
Wastewater	(40,720)	(43,930)	(3,210)	7.9%
Water	<u>(1,316,700)</u>	<u>(1,420,210)</u>	(103,510)	7.9%
	(1,357,420)	(1,464,140)	(106,720)	7.9%
 <b>TOTAL, POLICE</b>	 <b>\$52,939,360</b>	 <b>\$54,083,660</b>	 \$1,144,300	 2.2%



**CITY OF ESCONDIDO**  
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	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-600 FIRE</b>				
5001-001-600 REGULAR FULL-TIME				
1 Fire Chief	\$217,290	\$220,000	\$2,710	1.2%
2 - Administrative Assistants	42,770	85,250	42,480	99.3%
1 Administrative Coordinator	58,640	61,580	2,940	5.0%
<del>1 Department Aide</del>	38,440	0	(38,440)	-100.0%
1 Deputy Fire Chief	189,070	189,070	0	0.0%
1 EMS Program Coordinator	69,050	69,060	10	0.0%
15 <del>18</del> EMT/Paramedics	801,030	962,450	161,420	20.2%
1 Fire Admin Services Manager	81,890	81,880	(10)	0.0%
3 Fire Battalion Chiefs	479,280	479,270	(10)	0.0%
24 Fire Captains	3,064,270	3,355,330	291,060	9.5%
1 Fire Division Chief	178,230	178,230	0	0.0%
24 Fire Engineers	2,584,170	2,835,930	251,760	9.7%
42 <del>39</del> Firefighter/Paramedics	3,878,560	4,167,970	289,410	7.5%
1 Fire Marshal	98,070	127,020	28,950	29.5%
5 Fire Prevention Specialists	366,950	372,850	5,900	1.6%
Bilingual Pay	35,400	36,300	900	2.5%
Certification/Education Pay	52,000	56,000	4,000	7.7%
Holiday Pay	495,420	572,210	76,790	15.5%
Longevity Stipend	24,000	73,000	49,000	204.2%
Paramedic Mentor/Preceptor Pay	20,000	20,000	0	0.0%
Paramedic Recertification Pay	18,900	18,900	0	0.0%
TOU Pay	5,400	5,400	0	0.0%
	<u>12,798,830</u>	<u>13,967,700</u>	1,168,870	9.1%
5004-001-600 TEMPORARY PART-TIME				
1 Fire Service Officer	15,570	16,000	430	2.8%
5020-001-600 OVERTIME				
Battalion Chief Non-Scheduled Hours	93,200	95,390	2,190	2.3%
Constant-Staffing Program	2,048,000	3,166,000	1,118,000	54.6%
Fire Suppression Compensatory Time Payoff	11,300	12,500	1,200	10.6%
FLSA	374,500	374,500	0	0.0%
Paramedic Program - Regular Overtime	60,700	60,700	0	0.0%
Standby Pay	9,000	9,000	0	0.0%
	<u>2,596,700</u>	<u>3,718,090</u>	1,121,390	43.2%
EMPLOYEE OVERHEAD:				
5025-001-600 OTHER EMPLOYEE OVERHEAD	392,250	402,750	10,500	2.7%
5026-001-600 PERS-NORMAL COST	2,338,410	2,779,710	441,300	18.9%
5029-001-600 PERS-UNFUNDED LIABILITY	4,670,290	4,611,900	(58,390)	-1.3%
5027-001-600 MEDICAL	1,568,480	1,399,000	(169,480)	-10.8%
5028-001-600 WORKERS' COMPENSATION	999,900	969,160	(30,740)	-3.1%

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	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-600 FIRE</b>				
5030-001-600 FLEXIBLE BENEFITS	69,900	68,550	(1,350)	-1.9%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>25,450,330</b>	<b>27,932,860</b>	2,482,530	9.8%
 5101-001-600 OFFICE/OPERATING SUPPLIES				
Awards, Plaques & Volunteer Recognition/Badges	3,500	3,500	0	0.0%
Building & Grounds Maintenance Supplies	4,000	5,000	1,000	25.0%
Chaplain Program	500	500	0	0.0%
Display Screen Technology	2,000	0	(2,000)	-100.0%
EMS Durable Supplies	5,000	5,000	0	0.0%
EMS Supplies	350,000	350,000	0	0.0%
Explorer Program	1,500	1,500	0	0.0%
Fire Prevention/Investigation Supplies	7,130	5,500	(1,630)	-22.9%
Honor Guard Program	500	500	0	0.0%
Leadership Development Supplies	1,000	1,000	0	0.0%
Office Supplies	9,000	9,000	0	0.0%
Oxygen and Related Supplies	28,000	28,000	0	0.0%
Pharmaceutical Supplies	88,000	88,000	0	0.0%
Replacement Uniforms (Part-Time Employees)	500	500	0	0.0%
Station Supplies	50,000	50,000	0	0.0%
Training Props and Materials	10,000	10,000	0	0.0%
Uniform Allowance	91,630	91,630	0	0.0%
Volunteer Program	2,000	3,000	1,000	50.0%
	654,260	652,630	(1,630)	-0.2%
 5105-001-600 SAFETY EQUIPMENT				
Communication Equipment	15,000	15,000	0	0.0%
Fire Engine Equipment	24,000	24,000	0	0.0%
Fire Hose	50,000	45,000	(5,000)	-10.0%
Firefighting Foam	6,000	6,000	0	0.0%
Personal Protective Equipment	200,000	160,000	(40,000)	-20.0%
Prevention Personal Protective Equipment	3,000	4,000	1,000	33.3%
Rope Rescue Equipment	0	10,000	10,000	100.0%
Safety Glasses	1,000	1,000	0	0.0%
SCBA Equipment	10,000	10,000	0	0.0%
TOU Equipment	1,500	2,500	1,000	66.7%
	310,500	277,500	(33,000)	-10.6%
 5118-001-600 MISCELLANEOUS MOTIVE				
FasTrak	300	300	0	0.0%

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<b>001-600 FIRE</b>				
5126-001-600 MAINTENANCE OF EQUIPMENT				
Annual Pax Contract Maintenance	1,000	500	(500)	-50.0%
Carpet Cleaning for Stations	12,000	13,000	1,000	8.3%
Compressor Maintenance & Testing	1,500	3,500	2,000	133.3%
EKG Battery Replacement	4,750	4,750	0	0.0%
EKG Monitors Maintenance Agreement	15,000	13,000	(2,000)	-13.3%
Exhaust Removal System Maintenance	4,000	4,000	0	0.0%
Gurney Maintenance Program	15,000	13,000	(2,000)	-13.3%
Hose & Ladder Testing	13,000	15,000	2,000	15.4%
O2 Maintenance Program	2,000	2,000	0	0.0%
Paramedic Equipment Repair	1,000	1,000	0	0.0%
SCBA Repair & Maintenance	15,000	15,000	0	0.0%
Station Equipment Repair	1,000	0	(1,000)	-100.0%
Trailer Tower Pump Maintenance Service Parts	0	13,000	13,000	100.0%
Training Facility Maintenance	30,000	30,000	0	0.0%
	115,250	127,750	12,500	10.8%
5131-001-600 PROFESSIONAL SERVICES/CONTRACTS				
Background Outsourcing	25,000	25,000	0	0.0%
Controlled Substance Regulated Waste Contract	2,750	4,750	2,000	72.7%
County of San Diego Pre Hospital Continuing Ed Provider Fee	0	1,500	1,500	100.0%
Cox Cable	180	180	0	0.0%
DHCS Admin Cost Per Transport/Metro Fire Admin Fee	12,500	0	(12,500)	-100.0%
EMS Fee Study	50,000	0	(50,000)	-100.0%
EMS Medical Director Contract	20,800	19,000	(1,800)	-8.7%
EMS, Standards of Coverage Study & Strategic Plan	150,000	150,000	0	0.0%
Extinguisher Servicing	2,500	3,500	1,000	40.0%
First Arriving Contract	0	7,400	7,400	100.0%
First Responder Wellness App & Wellness Counseling	45,000	40,000	(5,000)	-11.1%
Haz Incident Response Team Program	149,300	169,960	20,660	13.8%
NBS Consulting Contract	18,200	9,380	(8,820)	-48.5%
PP-GEMT IGT Program/Admin Fee	0	1,812,370	1,812,370	100.0%
Quality Assurance Fee	374,800	0	(374,800)	-100.0%
RMS - Target Solutions	9,400	9,700	300	3.2%
Station Alerting System Maintenance Contract	39,500	43,900	4,400	11.1%
Training Tower Inspection	5,500	5,500	0	0.0%
Training Tower Pump Service Contract	15,000	0	(15,000)	-100.0%
Turnout Cleaning Inspection & Hydrostatic Testing	0	40,000	40,000	100.0%
Unified Disaster Council Membership	4,600	4,600	0	0.0%
	925,030	2,346,740	1,421,710	153.7%
5160-001-600 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	28,250	27,250	(1,000)	-3.5%

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<b>001-600 FIRE</b>				
5162-001-600 DUES AND SUBSCRIPTIONS				
Fire Administration/Management Publications/Associations	2,200	2,200	0	0.0%
Fire EMS Publications/Associations	250	250	0	0.0%
Fire Prevention Code Books/Publications/Associations	7,500	6,500	(1,000)	-13.3%
Training Publications/Associations	<u>500</u>	<u>500</u>	0	0.0%
	10,450	9,450	(1,000)	-9.6%
5167-001-600 ADVERTISING AND PRINTING				
Business Cards	500	500	0	0.0%
5168-001-600 PERMITS				
Station EPA Permit & Haz Facility Permits	3,500	5,700	2,200	62.9%
5170-001-600 UTILITIES				
San Diego Gas & Electric	296,630	370,000	73,370	24.7%
5171-001-600 WATER				
Water Service-Other Agencies	7,500	7,500	0	0.0%
5173-001-600 OTHER TELEPHONE				
Cellular Phones Monthly Service (74 cell phones)	27,300	26,800	(500)	-1.8%
EKG Connectivity	1,800	1,800	0	0.0%
EMS Tablet	11,300	2,000	(9,300)	-82.3%
Cell Phone Replacements	0	3,000	3,000	100.0%
Mobile Data Computers	<u>14,100</u>	<u>15,600</u>	1,500	10.6%
	54,500	49,200	(5,300)	-9.7%
5184-001-600 TUITION				
Blue Card Accreditation for Trainers	4,000	4,000	0	0.0%
Blue Card Training	2,000	2,000	0	0.0%
Fire Prevention Classes	4,000	5,000	1,000	25.0%
Rescue/Promotion Tuition Reimbursement	20,000	41,800	21,800	109.0%
Tuition Palomar College Agreement	<u>15,000</u>	<u>13,000</u>	(2,000)	-13.3%
	45,000	65,800	20,800	46.2%

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<b>001-600 FIRE</b>				
5190-001-600 OTHER EXPENSE				
Advanced Cardiac Life Support Skills Testing	3,000	2,500	(500)	-16.7%
FF1 & FF2 Certification Fees	6,000	8,000	2,000	33.3%
Paramedic Licensing & Re-accreditation Fees	11,000	11,000	0	0.0%
Pre-Hospital Trauma Life Support (PHTLS)	500	1,000	500	100.0%
Prevention Equipment	2,500	0	(2,500)	-100.0%
	23,000	22,500	(500)	-2.2%
5193-001-600 SOFTWARE				
Constant Staffing Software Maintenance & Tech Support	14,500	14,500	0	0.0%
EMS Software Maintenance & Tech Support	16,000	16,000	0	0.0%
MDM Licensing for Tablets & Devices	840	840	0	0.0%
Avenza Pro Software Subscription	500	500	0	0.0%
	31,840	31,840	0	0.0%
5194-001-600 MINOR OFFICE EQUIPMENT				
Gym Equipment	5,000	5,000	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>2,511,510</b>	<b>3,999,660</b>	<b>1,488,150</b>	<b>59.3%</b>
5205-001-600 OFFICE FURNITURE & EQUIPMENT				
Fire Prevention Plans Tables	30,000	0	(30,000)	-100.0%
Fire Station Ice Machines	30,000	0	(30,000)	-100.0%
	60,000	0	(60,000)	-100.0%
5209-001-600 OTHER CAPITAL OUTLAY				
Fire Communication Headsets	100,000	0	(100,000)	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>	<b>160,000</b>	<b>0</b>	<b>(160,000)</b>	<b>-100.0%</b>
5125-001-600 BUILDING MAINTENANCE	402,340	966,300	563,960	140.2%
5164-001-600 FLEET SERVICES	1,897,570	645,160	(1,252,410)	-66.0%
5165-001-600 DUPLICATING	21,550	22,520	970	4.5%
5172-001-600 TELECOMMUNICATIONS	57,200	49,380	(7,820)	-13.7%
5174-001-600 RADIO COMMUNICATIONS	200,730	187,490	(13,240)	-6.6%

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<b>001-600 FIRE</b>					
5175-001-600	MAIL & MOBILE SERVICES	11,270	10,520	(750)	-6.7%
5178-001-600	NETWORK & SYSTEMS ADMINISTRATION	198,610	288,620	90,010	45.3%
5183-001-600	INSURANCE				
	General Liability Insurance	415,830	101,330	(314,500)	-75.6%
	Property Insurance	<u>117,030</u>	<u>131,660</u>	14,630	12.5%
		532,860	232,990	(299,870)	-56.3%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>3,322,130</b>	<b>2,402,980</b>	(919,150)	-27.7%
<b>SUBTOTAL, FIRE</b>		<b>31,443,970</b>	<b>34,335,500</b>	2,891,530	9.2%
5902-001-600	ALLOCATED OUT				
	Wastewater	(28,300)	(30,880)	(2,580)	9.1%
	Water	<u>(915,020)</u>	<u>(998,560)</u>	(83,540)	9.1%
		(943,320)	(1,029,440)	(86,120)	9.1%
<b>TOTAL, FIRE</b>		<b>\$30,500,650</b>	<b>\$33,306,060</b>	\$2,805,410	9.2%

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<b>001-601 FIRE/EMERGENCY MANAGEMENT</b>				
5001-001-601 REGULAR FULL-TIME				
1 Emergency/Disaster Preparedness Manager	\$100,210	\$100,210	\$0	0.0%
EMPLOYEE OVERHEAD:				
5025-001-601 OTHER EMPLOYEE OVERHEAD	3,160	3,180	20	0.6%
5026-001-601 PERS-NORMAL COST	10,580	11,570	990	9.4%
5029-001-601 PERS-UNFUNDED LIABILITY	31,020	30,690	(330)	-1.1%
5028-001-601 WORKERS' COMPENSATION	1,610	1,270	(340)	-21.1%
5030-001-601 FLEXIBLE BENEFITS	5,210	5,210	0	0.0%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>151,790</b>	<b>152,130</b>	<b>340</b>	<b>0.2%</b>
5101-001-601 OFFICE/OPERATING SUPPLIES				
Community Emergency Response Team (CERT)	3,000	3,000	0	0.0%
EOC Supplies	4,000	4,000	0	0.0%
Miscellaneous Supplies	1,500	1,500	0	0.0%
Police/Fire Command Vehicle Supplies/Equipment	1,000	1,000	0	0.0%
	<u>9,500</u>	<u>9,500</u>	0	0.0%
5160-001-601 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	2,000	2,000	0	0.0%
5161-001-601 MILEAGE REIMBURSEMENT	100	100	0	0.0%
5162-001-601 DUES & SUBSCRIPTIONS				
Dues & Subscriptions	700	700	0	0.0%
5167-001-601 ADVERTISING AND PRINTING				
Event Materials	6,000	6,000	0	0.0%
Public Outreach	7,500	7,500	0	0.0%
Publications	1,200	1,200	0	0.0%
	<u>14,700</u>	<u>14,700</u>	0	0.0%
5173-001-601 OTHER TELEPHONE				
Cellular & EOC MiFi Access Point	1,000	2,100	1,100	110.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-601 FIRE/EMERGENCY MANAGEMENT</b>				
5184-001-601 TUITION				
Emergency Management Courses	750	750	0	0.0%
5190-001-601 OTHER EXPENSE				
Cox Cable Service	2,400	2,400	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>31,150</b>	<b>32,250</b>	1,100	3.5%
5178-001-601 NETWORK & SYSTEMS ADMINISTRATION	37,840	38,420	580	1.5%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>37,840</b>	<b>38,420</b>	580	1.5%
<b>TOTAL, FIRE/EMERGENCY MANAGEMENT</b>	<b>\$220,780</b>	<b>\$222,800</b>	\$2,020	0.9%



**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-140 CENTER FOR THE ARTS</b>				
5131-001-140 PROFESSIONAL SERVICES/CONTRACTS				
Management Fee	\$655,370	\$660,000	\$4,630	0.7%
5170-001-140 UTILITIES				
San Diego Gas & Electric	810,000	1,177,300	367,300	45.3%
5190-001-140 OTHER EXPENSE				
Palomar Energy - SDG&E Development Agreement	200,000	200,000	0	0.0%
5169-001-140 OTHER INSURANCE				
City portion of CCAE Premiums (75%)	0	108,900	108,900	100.0%
<b>TOTAL, M &amp; O</b>	<b>\$1,665,370</b>	<b>\$2,146,200</b>	480,830	28.9%
5125-001-140 BUILDING MAINTENANCE	713,270	1,008,960	295,690	41.5%
5172-001-140 TELECOMMUNICATIONS	24,300	17,870	(6,430)	-26.5%
5178-001-140 NETWORK & SYSTEMS ADMINISTRATION	77,790	74,340	(3,450)	-4.4%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>815,360</b>	<b>1,101,170</b>	285,810	35.1%
<b>TOTAL, CENTER FOR THE ARTS</b>	<b>2,480,730</b>	<b>3,247,370</b>	\$766,640	30.9%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-701 NON-DEPARTMENTAL</b>				
5001-001-701 REGULAR FULL-TIME				
Comp-Time Payoff Contingency	\$50,000	\$50,000	\$0	0.0%
Retirement Contingency	300,000	300,000	0	0.0%
Vacation Payoff Contingency	230,000	230,000	0	0.0%
Cost Savings Reduction	(1,000,000)	(1,000,000)	0	0.0%
Cost Savings Contingency	400,000	400,000	0	0.0%
	(20,000)	(20,000)	0	0.0%
5026-001-701 PERS-NORMAL COST	225,000	230,000	5,000	2.2%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>205,000</b>	<b>210,000</b>	5,000	2.4%
5131-001-701 PROFESSIONAL SERVICES				
Cox Cable TV Services - Training Room 1	300	250	(50)	-16.7%
5170-001-701 UTILITIES				
SDG&E - Wireless Communication Equipment	1,000	1,200	200	20.0%
5190-001-701 OTHER EXPENSES				
Amazon Prime Membership (moved to Finance 022)	1,300	0	(1,300)	-100.0%
Election & Translation Costs	401,000	0	(401,000)	-100.0%
LAFCO Fees	40,000	40,000	0	0.0%
Property Tax Administration	131,000	135,000	4,000	3.1%
San Dieguito River Park JPA	152,720	168,260	15,540	10.2%
	726,020	343,260	(382,760)	-52.7%
5193-001-701 SOFTWARE				
Placer.ai Software Subscription	0	34,000	34,000	100.0%
Cityworks AMS/PLL - (25/25 share with Utilities)	105,000	111,300	6,300	6.0%
Workday ERP Software - (11/11 share with Utilities)	0	157,170	157,170	100.0%
	105,000	302,470	197,470	188.1%
<b>TOTAL, M &amp; O</b>	<b>832,320</b>	<b>647,180</b>	(185,140)	-22.2%
5164-001-701 FLEET SERVICES	27,870	25,900	(1,970)	-7.1%
5165-001-701 DUPLICATING	2,650	2,650	0	0.0%
5178-001-701 NETWORK & SYSTEMS ADMINISTRATION	60,930	59,570	(1,360)	-2.2%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-701 NON-DEPARTMENTAL</b>				
5183-001-701 INSURANCE				
General Liability Insurance	584,500	121,930	(462,570)	-79.1%
Property Insurance	<u>220</u>	<u>230</u>	10	4.5%
	584,720	122,160	(462,560)	-79.1%
 <b>TOTAL, INTERNAL SERVICE CHARGES</b>	 <b>676,170</b>	 <b>210,280</b>	 <b>(465,890)</b>	 <b>-68.9%</b>
 <b>TOTAL, NON-DEPARTMENTAL</b>	 <b>\$1,713,490</b>	 <b>\$1,067,460</b>	 <b>(\$646,030)</b>	 <b>-37.7%</b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>TOTAL</u> <u>FUNDING</u>	<u>2023/24</u> <u>BUDGET</u>	<u>2023/24</u> <u>STAFF</u> <u>SUPPORT</u>	<u>2023/24</u> <u>TOTAL</u> <u>FUNDING</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>001-705 COMMUNITY RELATIONS</b>						
5131-001-705 PROFESSIONAL SERVICES						
COMMUNITY EVENT DIRECT SUPPORT						
Community Fireworks	\$41,980	\$25,000	\$25,320	\$50,320	\$8,340	19.9%
Cruisin' Grand	59,660	48,000	44,710	92,710	33,050	55.4%
Christmas Parade	68,660	14,000	18,590	32,590	(36,070)	-52.5%
Veteran's Day	0	0	24,200	24,200	24,200	100.0%
<b>TOTAL, COMMUNITY RELATIONS</b>	<b>\$170,300</b>	<b>\$87,000</b>	<b>\$112,820</b>	<b>\$199,820</b>	<b>\$29,520</b>	<b>17.3%</b>

**CITY OF ESCONDIDO  
FY 2023/24 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	\$104,600
<b>TOTAL, Sources</b>	<b>\$104,600</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	12,000
Allocations	92,600
<b>TOTAL, Uses</b>	<b>\$104,600</b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>107-409 VEHICLE PARKING DISTRICT</b>				
5101-107-409 OFFICE & OPERATING SUPPLIES	\$200	\$200	\$0	0.0%
5170-107-409 UTILITIES				
San Diego Gas & Electric	5,800	4,800	(1,000)	-17.2%
5171-107-409 WATER	6,000	7,000	1,000	16.7%
<b>TOTAL, M &amp; O</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>0.0%</b>
<b>SUBTOTAL, VEHICLE PARKING DISTRICT</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>0.0%</b>
5901-107-409 ALLOCATED IN				
Maintenance-Parks	24,420	24,030	(390)	-1.6%
Maintenance-Streets	<u>75,980</u>	<u>68,570</u>	(7,410)	-9.8%
	100,400	92,600	(7,800)	-7.8%
<b>TOTAL, VEHICLE PARKING DISTRICT</b>	<b>\$112,400</b>	<b>104,600</b>	(\$7,800)	-6.9%

**CITY OF ESCONDIDO**  
**FY 2023/24 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 expired in FY2021/22. In September 2022, City Council approved a management agreement with Escondido Golf, LLC who is now operating the course.

**Sources of Funds:**

Green Fees	\$760,380
Cart Rental	217,750
Golf Merchandise Sales	63,380
Food and Beverage Rent	12,030
Other Revenue	11,800
<b>TOTAL, Sources</b>	<b><u><u>\$1,065,340</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	\$1,005,270
Add to Available Fund Balance	60,070
<b>TOTAL, Uses</b>	<b><u><u>\$1,065,340</u></u></b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>553-130 REIDY CREEK GOLF COURSE</b>				
5118-553-130 MISCELLANEOUS MOTIVE				
Golf Carts Lease	\$10,290	\$10,280	(\$10)	-0.1%
5131-553-130 PROFESSIONAL SERVICES				
Golf Course Management Fees	96,910	76,880	(20,030)	-20.7%
5155-553-130 GOLF SHOP OPERATIONS				
Golf Course Operation Expenses	296,700	310,250	13,550	4.6%
5156-553-130 GOLF COURSE MAINTENANCE	401,930	440,660	38,730	9.6%
5157-553-130 GOLF COURSE GENERAL AND ADMIN	85,830	126,000	40,170	46.8%
5158-553-130 GOLF COURSE MERCHANDISE				
Golf Course Shop Merchandise	32,440	41,200	8,760	27.0%
5169-553-130 OTHER INSURANCE	13,860	0	(13,860)	-100.0%
<b>TOTAL, M &amp; O</b>	<b>937,960</b>	<b>1,005,270</b>	67,310	7.2%
<b>TOTAL, REIDY CREEK GOLF COURSE</b>	<b>\$937,960</b>	<b>\$1,005,270</b>	\$67,310	7.2%



**CITY OF ESCONDIDO  
FY 2023/24 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	\$1,748,080
<b>TOTAL, Sources</b>	<b><u><u>\$1,748,080</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$259,280
Maintenance and Operations	10,150
Internal Service Charges	26,390
Allocations	<u>(22,740)</u>
<b>TOTAL, Operating Budget</b>	<b><u><u>\$273,080</u></u></b>
CDBG Capital Projects	1,170,000
CDBG Fair Housing Contract	35,000
CDBG Public Service	<u>270,000</u>
<b>TOTAL, Uses</b>	<b><u><u>\$1,748,080</u></u></b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>116-109 CDBG ADMIN</b>				
5002-116-109 CONTRACT AND GRANT FUNDED POSITIONS				
1 2 Management Analyst I/II	\$143,120	\$64,150	(\$78,970)	-55.2%
1 Program Coordinator	65,680	68,980	3,300	5.0%
Bilingual Pay	1,950	1,950	0	0.0%
Vacation Contingency	2,600	2,600	0	0.0%
	213,350	137,680	(75,670)	-35.5%
EMPLOYEE OVERHEAD:				
5025-116-109 OTHER EMPLOYEE OVERHEAD	6,640	4,330	(120)	-1.8%
5026-116-109 PERS-NORMAL COST	22,260	15,380	740	3.3%
5029-116-109 PERS-UNFUNDED LIABILITY	61,120	60,430	(690)	-1.1%
5027-116-109 MEDICAL	39,970	36,000	(3,970)	-9.9%
5028-116-109 WORKERS' COMPENSATION	3,390	1,690	(850)	-25.1%
5030-116-109 FLEXIBLE BENEFITS	8,130	3,770	(4,360)	-53.6%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>354,860</b>	<b>259,280</b>	<b>(95,580)</b>	<b>-26.9%</b>
5101-116-109 OFFICE/OPERATING SUPPLIES				
General Office and Meeting Supplies	2,550	2,000	(550)	-21.6%
5126-116-109 MAINTENANCE OF EQUIPMENT				
Office Equipment Maintenance	1,000	0	(1,000)	-100.0%
5131-116-109 PROFESSIONAL SERVICES/CONTRACTS				
Consultant Services	11,000	1,000	(10,000)	-90.9%
Translation Services	750	0	(750)	-100.0%
	11,750	1,000	(10,750)	-91.5%
5160-116-109 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	3,000	3,000	0	0.0%
5161-116-109 MILEAGE REIMBURSEMENT	500	300	(200)	-40.0%
5162-116-109 DUES AND SUBSCRIPTIONS	1,000	0	(1,000)	-100.0%
5166-116-109 OTHER DUPLICATING	500	500	0	0.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>116-109 CDBG ADMIN</b>				
5167-116-109 ADVERTISING AND PRINTING				
Advertisements	1,000	0	(1,000)	-100.0%
Legal Notices	1,000	1,500	500	50.0%
Miscellaneous	750	0	(750)	-100.0%
	<u>2,750</u>	<u>1,500</u>	(1,250)	-45.5%
5173-116-109 OTHER TELEPHONE				
Cellular Phone Service	2,220	1,350	(870)	-39.2%
5190-116-109 OTHER EXPENSE				
Community Events	1,500	500	(1,000)	-66.7%
Environmental Reviews	1,000	0	(1,000)	-100.0%
Neighborhood Porch Equipment	500	0	(500)	-100.0%
	<u>3,000</u>	<u>500</u>	(2,500)	-83.3%
<b>TOTAL, M &amp; O</b>	<b>28,270</b>	<b>10,150</b>	(18,120)	-64.1%
5125-116-109 BUILDING MAINTENANCE	12,160	9,970	(2,190)	-18.0%
5164-116-109 FLEET SERVICES	970	1,070	100	10.3%
5165-116-109 DUPLICATING	1,190	1,150	(40)	-3.4%
5172-116-109 TELECOMMUNICATIONS	710	690	(20)	-2.8%
5175-116-109 MAIL & MOBILE SERVICES	290	400	110	37.9%
5178-116-109 NETWORK & SYSTEMS ADMINISTRATION	12,030	8,590	(3,440)	-28.6%
5183-116-109 INSURANCE				
General Liability Insurance	9,800	3,730	(6,070)	-61.9%
Property Insurance	750	790	40	5.3%
	<u>10,550</u>	<u>4,520</u>	(6,030)	-57.2%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>37,900</b>	<b>26,390</b>	(11,510)	-30.4%
<b>SUBTOTAL, CDBG/ADMIN</b>	<b>421,030</b>	<b>295,820</b>	(125,210)	-29.7%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>116-109 CDBG ADMIN</b>				
5901-116-109 ALLOCATED IN				
City Council	4,840	4,840	0	0.0%
City Manager	16,590	16,590	0	0.0%
Finance	22,440	22,440	0	0.0%
Human Resources	4,030	4,030	0	0.0%
Successor Agency-Housing	40,340	0	(40,340)	-100.0%
Digital Media Services	440	440	0	0.0%
	<u>88,680</u>	<u>48,340</u>	(40,340)	-45.5%
5902-116-109 ALLOCATED OUT				
Neighborhood Services-CDBG Capital Projects	(174,710)	(65,160)	109,550	-62.7%
Successor Agency-Housing	(10,000)	(5,920)	4,080	-40.8%
	<u>(184,710)</u>	<u>(71,080)</u>	113,630	-61.5%
<b>TOTAL, CDBG ADMIN</b>	<b>\$325,000</b>	<b>\$273,080</b>	(\$51,920)	-16.0%

**CITY OF ESCONDIDO  
FY 2023/24 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	\$939,140
Charges to Departments	8,940
Use of Available Fund Balance	440,910
<b>TOTAL, Sources</b>	<b><u><u>\$1,388,990</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	\$1,182,060
Internal Service Charges	6,720
Allocations	200,210
<b>TOTAL, Uses</b>	<b><u><u>\$1,388,990</u></u></b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>123-795 LANDSCAPE MAINTENANCE DISTRICT</b>				
5131-123-795 PROFESSIONAL SERVICES				
Professional Services	\$697,110	\$726,870	\$29,760	4.3%
5170-123-795 UTILITIES				
San Diego Gas & Electric	15,380	19,930	4,550	29.6%
5171-123-795 WATER	398,490	435,260	36,770	9.2%
5173-123-795 OTHER TELEPHONE				
Cell Irrigation Communication	5,480	0	(5,480)	-100.0%
<b>TOTAL, M &amp; O</b>	<b>1,116,460</b>	<b>1,182,060</b>	65,600	5.9%
5183-123-795 INSURANCE				
General Liability Insurance	5,400	6,720	1,320	24.4%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>5,400</b>	<b>6,720</b>	1,320	24.4%
<b>SUBTOTAL, LANDSCAPE MAINTENANCE DISTRICT</b>	<b>1,121,860</b>	<b>1,188,780</b>	66,920	6.0%
5901-123-795 ALLOCATED IN				
Engineering	126,560	108,480	(18,080)	-14.3%
Finance	6,360	6,400	40	0.6%
Maintenance/Parks	81,280	85,330	4,050	5.0%
	214,200	200,210	(13,990)	-6.5%
<b>TOTAL, LANDSCAPE MAINTENANCE DISTRICT</b>	<b>\$1,336,060</b>	<b>\$1,388,990</b>	\$52,930	4.0%

**CITY OF ESCONDIDO  
FY 2023/24 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	\$564,560
Transfer from General Fund	25,000
Monitoring Fee	1,000
<b>TOTAL, Sources</b>	<b><u><u>\$590,560</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$548,530
Maintenance and Operations	145,500
Internal Service Charges	23,550
Allocations	(143,900)
<b>TOTAL, Operating Budget</b>	<b><u><u>573,680</u></u></b>
Housing Programs/Future Development	16,880
<b>TOTAL, Uses</b>	<b><u><u>\$590,560</u></u></b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>281-081 SUCCESSOR AGENCY-HOUSING</b>				
5001-281-081 REGULAR FULL-TIME				
1 Housing & Neighborhood Services Manager	\$121,880	\$127,980	\$6,100	5.0%
1 Program Coordinator	69,060	69,060	0	0.0%
2 + Management Analyst I/II	79,170	142,120	62,950	79.5%
Bilingual Pay	1,950	1,950	0	0.0%
	<u>272,060</u>	<u>341,110</u>	69,050	25.4%
EMPLOYEE OVERHEAD:				
5025-281-001 OTHER EMPLOYEE OVERHEAD	7,780	9,700	(170)	-2.2%
5026-281-081 PERS-NORMAL COST	28,730	39,170	3,240	11.3%
5029-281-081 PERS-UNFUNDED LIABILITY	78,930	84,230	5,300	6.7%
5027-281-081 MEDICAL	39,970	55,610	15,640	39.1%
5028-281-081 WORKERS' COMPENSATION	4,390	4,310	(870)	-19.8%
5030-281-081 FLEXIBLE BENEFITS	10,440	14,400	200	1.9%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>442,300</b>	<b>548,530</b>	106,230	24.0%
5101-281-081 OFFICE/OPERATING SUPPLIES	2,500	2,500	0	0.0%
5126-281-081 MAINTENANCE OF EQUIPMENT	1,000	0	(1,000)	-100.0%
5131-281-081 PROFESSIONAL SERVICES/CONTRACTS				
Compliance Services	20,000	12,000	(8,000)	-40.0%
City-wide Affirmatively Fair Housing Marketing Plan	0	20,000	20,000	100.0%
Financial Analysis Consultant	40,000	40,000	0	0.0%
Lead Based Paint Program	5,000	5,000	0	0.0%
Mortgage Certificate Credits (MCC)	1,000	1,000	0	0.0%
Pro 1099 Software (1098 Mortgage Interest)	750	500	(250)	-33.3%
Legal Services	15,000	20,000	5,000	33.3%
	<u>81,750</u>	<u>98,500</u>	16,750	20.5%
5136-281-081 RENTAL SUBSIDY	28,100	37,100	9,000	32.0%
5160-281-081 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	3,000	3,000	0	0.0%
5161-281-081 MILEAGE REIMBURSEMENT				
Miscellaneous	1,000	750	(250)	-25.0%



**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>281-081 SUCCESSOR AGENCY-HOUSING</b>				
5162-281-081 DUES AND SUBSCRIPTIONS				
Professional Organizations	2,500	1,500	(1,000)	-40.0%
5167-281-081 ADVERTISING AND PRINTING				
Public Hearing Notices, Miscellaneous	700	500	(200)	-28.6%
5190-281-081 OTHER EXPENSE				
Rent Review Management-Postage & Printing	4,000	1,650	(2,350)	-58.8%
<b>TOTAL, M &amp; O</b>	<b>124,550</b>	<b>145,500</b>	20,950	16.8%
5125-281-081 BUILDING MAINTENANCE	3,810	4,810	1,000	26.2%
5165-281-081 DUPLICATING	1,670	530	(1,140)	-68.3%
5172-281-081 TELECOMMUNICATIONS	2,340	1,720	(620)	-26.5%
5175-281-081 MAIL & MOBILE SERVICES	2,300	5,040	2,740	119.1%
5178-281-081 NETWORK & SYSTEMS ADMINISTRATION	5,610	6,070	460	8.2%
5183-281-081 INSURANCE				
General Liability Insurance	15,190	4,980	(10,210)	-67.2%
Property Insurance	380	400	20	5.3%
	<u>15,570</u>	<u>5,380</u>	(10,190)	-65.4%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>31,300</b>	<b>23,550</b>	(7,750)	-24.8%
<b>SUBTOTAL, SUCCESSOR AGENCY-HOUSING</b>	<b>598,150</b>	<b>717,580</b>	119,430	20.0%
5901-281-081 ALLOCATED IN				
CDBG Admin	10,000	5,920	(4,080)	-40.8%
Finance	<u>22,200</u>	<u>22,200</u>	0	0.0%
	32,200	28,120	(4,080)	-12.7%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>281-081    SUCCESSOR AGENCY-HOUSING</b>				
5902-281-081    ALLOCATED OUT				
CDBG-Admin	(40,340)	0	40,340	-100.0%
CDBG-CIP	0	(49,840)	(49,840)	100.0%
HOME	(43,030)	(82,550)	(39,520)	91.8%
Mobilehome Park Management	<u>(37,860)</u>	<u>(39,630)</u>	(1,770)	4.7%
	(121,230)	(172,020)	(50,790)	41.9%
 <b>TOTAL, SUCCESSOR AGENCY-HOUSING</b>	 <b>\$509,120</b>	 <b>\$573,680</b>	 <b>\$64,560</b>	 <b>12.7%</b>

**CITY OF ESCONDIDO  
FY 2023/24 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	\$29,000
Rental Income-Mountain Shadows	131,000
Use of Available Fund Balance	62,750
<b>TOTAL, Sources</b>	<b><u><u>\$222,750</u></u></b>

**Uses of Funds:**

Maintenance and Operations	\$182,410
Internal Service Charges	710
Allocations	39,630
<b>TOTAL, Uses</b>	<b><u><u>\$222,750</u></u></b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>283-083 MOBILEHOME PARK MANAGEMENT</b>				
5101-283-083 OFFICE/OPERATING SUPPLIES	\$100	\$100	\$0	0.0%
5131-283-083 PROFESSIONAL SERVICES				
Foreclosures/Evictions/Abandonments	500	5,000	4,500	900.0%
HOA Dues - Escondido Views	10,710	10,710	0	0.0%
HOA Dues - Mountain Shadows	42,000	42,000	0	0.0%
Improvements	61,500	0	(61,500)	-100.0%
Meter Reading Services	6,750	1,220	(5,530)	-81.9%
Process Service (3/60's)	500	0	(500)	-100.0%
Property Management	0	50,000	50,000	100.0%
Tree Trimming/Removal	2,500	0	(2,500)	-100.0%
Utilities	<u>52,000</u>	<u>70,000</u>	18,000	34.6%
	176,460	178,930	2,470	1.4%
5167-283-083 ADVERTISING & PRINTING	100	250	150	150.0%
5190-283-083 OTHER EXPENSE				
Possessory Interest Tax: Mountain Shadows	2,700	2,770	70	2.6%
Possessory Interest Tax: The Views	<u>830</u>	<u>360</u>	(470)	-56.6%
	3,530	3,130	(400)	-11.3%
<b>TOTAL, M &amp; O</b>	<b>180,190</b>	<b>182,410</b>	2,220	1.2%
5183-283-083 INSURANCE				
General Liability Insurance	1,220	300	(920)	-75.4%
Property Insurance	<u>380</u>	<u>410</u>	30	7.9%
	1,600	710	(890)	-55.6%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>1,600</b>	<b>710</b>	(890)	-55.6%
<b>SUBTOTAL, MOBILEHOME PARK MANAGEMENT</b>	<b>181,790</b>	<b>183,120</b>	1,330	0.7%
5901-283-083 ALLOCATED IN				
Successor Agency-Housing	37,860	39,630	1,770	4.7%
<b>TOTAL, MOBILEHOME PARK MANAGEMENT</b>	<b>\$219,650</b>	<b>\$222,750</b>	\$3,100	1.4%

**CITY OF ESCONDIDO  
FY 2023/24 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	\$650,000
Loan Repayments	180,630
<b>TOTAL, Sources</b>	<b><u><u>\$830,630</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	\$73,000
Internal Service Charges	80
Allocations	82,550
<b>TOTAL, Operating Budget</b>	<b><u><u>155,630</u></u></b>
Programs	675,000
<b>TOTAL, Uses</b>	<b><u><u>\$830,630</u></u></b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>284-084 HOME PROGRAM</b>				
5101-284-084 OFFICE/OPERATING SUPPLIES	\$2,280	\$1,000	(\$1,280)	-56.1%
5131-284-084 PROFESSIONAL SERVICES/CONTRACTS				
Compliance Services	10,000	12,000	2,000	20.0%
Professional Services - BBK	0	20,000	20,000	100.0%
Professional Services - Affordable Agreement	0	10,000	10,000	100.0%
Professional Services - Fee Restructure	0	15,000	15,000	100.0%
Professional Services - Solutions	14,000	10,000	(4,000)	-28.6%
	<u>24,000</u>	<u>67,000</u>	43,000	179.2%
5160-284-084 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	2,640	3,000	360	13.6%
5161-284-084 MILEAGE REIMBURSEMENT				
Miscellaneous	500	500	0	0.0%
5162-284-084 DUES AND SUBSCRIPTIONS				
Professional Organizations	1,250	500	(750)	-60.0%
5167-284-084 ADVERTISING AND PRINTING				
Legal Notices	750	750	0	0.0%
Printing	250	250	0	0.0%
	<u>1,000</u>	<u>1,000</u>	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>30,670</b>	<b>73,000</b>	42,330	138.0%
5183-284-084 INSURANCE				
General Liability Insurance	300	80	(220)	-73.3%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>300</b>	<b>80</b>	(220)	-73.3%
<b>SUBTOTAL, HOME PROGRAM</b>	<b>30,970</b>	<b>73,080</b>	42,110	136.0%
5901-284-084 ALLOCATED IN				
Successor Agency Housing	43,030	82,550	39,520	91.8%
<b>TOTAL, HOME PROGRAM</b>	<b>\$74,000</b>	<b>\$155,630</b>	\$81,630	110.3%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Special Revenue Fund Sources and Uses**

**CFD NO. 2020-1(THE SERVICES)**

This fund was created to account for transactions related to funding municipal services required for new development within The Services CFD.

**Sources of Funds:**

Special Assessments	\$300,900
<b>TOTAL, Sources</b>	<b><u>\$300,900</u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	\$10,000
<b>TOTAL, Operating Budget</b>	<b><u>10,000</u></b>
Transfer to General Fund	290,900
<b>TOTAL, Uses</b>	<b><u>\$300,900</u></b>

**CITY OF ESCONDIDO  
FY 2023/24 Operating Budget  
Line Item Detail**

		<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>296-096</b>	<b>CFD-NO. 2020-1(THE SERVICES)</b>				
5131-296-096	PROFESSIONAL SERVICES/CONTRACTS	\$10,000	\$10,000	\$0	0.0%
<b>TOTAL, CFD-NO. 2020-1(THE SERVICES)</b>		<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>0.0%</b>



**CITY OF ESCONDIDO**  
**FY 2023/24 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	\$150,000
<b>TOTAL, Sources</b>	<b>\$150,000</b>

**Uses of Funds:**

Transfer to Successor Agency-Redevelopment	\$150,000
<b>TOTAL, Uses</b>	<b>\$150,000</b>

**CITY OF ESCONDIDO**  
**FY 2023/24 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	\$150,000
<b>TOTAL, Sources</b>	<b>\$150,000</b>

**Uses of Funds:**

Maintenance and Operations	\$110,960
<b>TOTAL, Operating Budget</b>	<b>110,960</b>
Advance Payback to Traffic Impact Fund	39,040
<b>TOTAL, Uses</b>	<b>\$150,000</b>

**CITY OF ESCONDIDO  
FY 2023/24 Operating Budget  
Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>791-091    SUCCESSOR AGENCY-REDEVELOPMENT</b>				
5501-791-091    INTEREST EXPENSE				
Advance Payback Interest	\$115,140	\$110,960	(4,180)	-3.6%
<b>TOTAL, M &amp; O</b>	<b>115,140</b>	<b>110,960</b>	<b>(4,180)</b>	<b>-3.6%</b>
<b>TOTAL, SUCCESSOR AGENCY-REDEVELOPMENT</b>	<b>\$115,140</b>	<b>\$110,960</b>	<b>(4,180)</b>	<b>-3.6%</b>

**CITY OF ESCONDIDO  
FY 2023/24 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	\$4,706,200
Penalties	25,100
Interest	20,000
<b>TOTAL, Sources</b>	<b><u><u>\$4,751,300</u></u></b>

**Uses of Funds:**

Bond Interest	\$2,357,250
Bond Expense	4,050
Bond Principal	2,390,000
<b>TOTAL, Uses</b>	<b><u><u>\$4,751,300</u></u></b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

		<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>320-150</b>	<b>GENERAL OBLIGATION BOND DEBT SERVICE</b>				
5502-320-150	BOND INTEREST	\$2,473,880	\$2,357,250	(\$116,630)	-4.7%
5505-320-150	BOND EXPENSE	4,050	4,050	0	0.0%
5520-320-150	BOND PRINCIPAL	2,275,000	2,390,000	115,000	5.1%
<b>TOTAL, M &amp; O</b>		<b>4,752,930</b>	<b>4,751,300</b>	(1,630)	0.0%
<b>TOTAL, GENERAL OBLIGATION BOND DEBT SERVICE</b>		<b>\$4,752,930</b>	<b>\$4,751,300</b>	(\$1,630)	0.0%

**CITY OF ESCONDIDO  
FY 2023/24 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	\$364,300
<b>TOTAL, Sources</b>	<b><u><u>\$364,300</u></u></b>

**Uses of Funds:**

Bond Interest	\$87,250
Bond Expense	2,050
Bond Principal	275,000
<b>TOTAL, Uses</b>	<b><u><u>\$364,300</u></u></b>

**CITY OF ESCONDIDO  
FY 2023/24 Operating Budget  
Line Item Detail**

		<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>376-175</b>	<b>REIDY CREEK GOLF COURSE DEBT SERVICE</b>				
5502-376-175	BOND INTEREST	\$95,700	\$87,250	(\$8,450)	-8.8%
5505-376-175	BOND EXPENSE	2,050	2,050	0	0.0%
5520-376-175	BOND PRINCIPAL	265,000	275,000	10,000	3.8%
<b>TOTAL, M &amp; O</b>		<b>362,750</b>	<b>364,300</b>	1,550	0.4%
<b>TOTAL, REIDY CREEK GOLF COURSE DEBT SERVICE</b>		<b>\$362,750</b>	<b>\$364,300</b>	\$1,550	0.4%

**CITY OF ESCONDIDO  
FY 2023/24 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	\$48,500,000
Water Service Charges	20,000,000
Vista Irrigation District (Filtration Charge)	2,500,000
Lake Income	1,000,000
Connection Charges	400,000
Interest	170,000
Sale of Electric Power	100,000
Reimbursement from LS&S	55,000
Other Revenue	100,000
Transfer from Daley Ranch Endowment Fund	30,000
<b>TOTAL, Sources</b>	<b><u><u>\$72,855,000</u></u></b>

**Uses of Funds:**

<u>Operating Budget (Water, Canal and Lakes)</u>	
Employee Services	\$14,332,130
Maintenance and Operations	43,811,290
Capital Outlay	475,500
Internal Service Charges	3,660,250
Allocations	7,941,790
<b>TOTAL, Operating Budget</b>	<b><u><u>70,220,960</u></u></b>
 Add to Available Fund Balance	 51,030
Bond Principal	1,365,000
Loan Principal	1,218,010
<b>TOTAL, Uses</b>	<b><u><u>\$72,855,000</u></u></b>



**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>555-410 WATER</b>				
5001-555-410 REGULAR FULL-TIME				
1 Deputy City Manager/Director of Utilities	\$207,300	\$217,660	\$10,360	5.0%
1 Administrative Coordinator	62,570	57,560	(5,010)	-8.0%
1 Control Systems Analyst	113,160	128,070	14,910	13.2%
2 Control Systems Technicians	234,420	207,860	(26,560)	-11.3%
2 Cross Connection Tech I/Is	174,160	178,510	4,350	2.5%
1 Deputy Director/Water	154,040	154,040	0	0.0%
1 Field Engineering Inspector II	80,640	84,150	3,510	4.4%
1 Laboratory Technician II	89,010	93,110	4,100	4.6%
1 M & O Coordinator	55,360	50,190	(5,170)	-9.3%
1 Management Analyst I	68,380	0	(68,380)	-100.0%
2 4 Management Analyst II	74,980	149,460	74,480	99.3%
1 Meter-Service Supervisor	101,080	102,520	1,440	1.4%
1 Plant Systems Technician	84,270	92,310	8,040	9.5%
1 Program Assistant	52,610	51,410	(1,200)	-2.3%
1 Sr. Plant Systems Technician	111,440	111,280	(160)	-0.1%
3 Sr. Water Distribution Supervisors	371,020	371,620	600	0.2%
8 Sr. Water Distribution Technicians	797,640	824,600	26,960	3.4%
4 Sr. Water Treatment Plant Operators	489,800	489,160	(640)	-0.1%
1 Utilities Analyst	71,410	0	(71,410)	-100.0%
1 Water Distribution Superintendent	131,120	131,120	0	0.0%
19 Water Distribution Technician I/Is	1,379,080	1,437,040	57,960	4.2%
5 Water Meter Readers (From 5002)	277,180	282,320	5,140	1.9%
2 Water Service Representatives	150,180	149,380	(800)	-0.5%
1 Water Treatment Plant Operations Superintendent	146,680	146,680	0	0.0%
1 Water Treatment Plant Operations Supervisor	124,580	130,900	6,320	5.1%
6 Water Treatment Plant Operator In Training, IIs & IIIs	575,160	587,800	12,640	2.2%
1 Water Treatment Plant Maintenance Supervisor	125,050	136,170	11,120	8.9%
Bilingual Pay	33,150	37,050	3,900	11.8%
Certification Pay	18,000	18,000	0	0.0%
Confined Space Team	36,200	36,200	0	0.0%
Retirement Contingency	30,710	30,710	0	0.0%
Shift Differential	19,380	19,380	0	0.0%
Vacation-Holiday Payoff	17,000	17,000	0	0.0%
	6,456,760	6,523,260	66,500	1.0%
5020-555-410 OVERTIME				
Comp Time Contingency	8,000	10,000	2,000	25.0%
Emergency Overtime	300,000	425,000	125,000	41.7%
Holiday Pay	23,760	30,000	6,240	26.3%
Stand-By	36,400	50,000	13,600	37.4%
	368,160	515,000	146,840	39.9%
EMPLOYEE OVERHEAD:				
5025-555-410 OTHER EMPLOYEE OVERHEAD	193,960	190,120	(3,840)	-2.0%
5026-555-410 PERS-NORMAL COST	589,880	667,960	78,080	13.2%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>555-410 WATER</b>				
5029-555-410 PERS-UNFUNDED LIABILITY	2,053,490	1,949,110	(104,380)	-5.1%
5027-555-410 MEDICAL	876,560	911,530	34,970	4.0%
5028-555-410 WORKERS' COMPENSATION	438,910	432,050	(6,860)	-1.6%
5030-555-410 FLEXIBLE BENEFITS	75,170	72,910	(2,260)	-3.0%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>11,052,890</b>	<b>11,261,940</b>	209,050	1.9%
<b>5101-555-410 OFFICE/OPERATING SUPPLIES</b>				
Liquid Petroleum Gas for WTP	13,000	13,000	0	0.0%
Miscellaneous Parts & Supplies	1,001,500	1,101,500	100,000	10.0%
Office Supplies	23,000	23,000	0	0.0%
Safety Items	25,000	25,000	0	0.0%
Small Tools and Equipment	25,000	25,000	0	0.0%
T-Shirts	2,200	2,200	0	0.0%
Uniforms	25,000	25,000	0	0.0%
Water Treatment Plant	131,500	141,500	10,000	7.6%
	1,246,200	1,356,200	110,000	8.8%
5104-555-410 PURCHASED WATER	24,000,000	26,000,000	2,000,000	8.3%
<b>5106-555-410 CHEMICALS</b>				
Water Treatment Chemicals	3,800,000	4,300,000	500,000	13.2%
<b>5107-555-410 MINOR TOOLS &amp; EQUIPMENT</b>				
Gas Diaphragm Pumps	0	4,000	4,000	100.0%
4kw Generator	0	11,000	11,000	100.0%
Honda 3kw Generators	0	15,000	15,000	100.0%
Leak Detection Listening Device	7,500	0	(7,500)	-100.0%
Pressure Recorders	35,000	25,000	(10,000)	-28.6%
Pumps-4 Pneumatic, 4 Trash	7,500	0	(7,500)	-100.0%
Trash Pump	0	3,800	3,800	100.0%
Chipping Hammer	4,000	0	(4,000)	-100.0%
Cordless Combo Tool Kits	10,500	0	(10,500)	-100.0%
De-Chlorinator Diffuser Combo	7,500	0	(7,500)	-100.0%
Lincoln Welder	12,000	0	(12,000)	-100.0%
	84,000	58,800	(25,200)	-30.0%
<b>5108-555-410 LOCAL WATER SYSTEM</b>				
VID Local Water Costs	500,000	1,100,000	600,000	120.0%

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	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>555-410 WATER</b>				
5126-555-410 MAINTENANCE OF EQUIPMENT				
Bear Valley Power Plant Maintenance	50,000	50,000	0	0.0%
Cleaning/Inspection Equipment	2,000	2,000	0	0.0%
Distributions System SCADA	76,000	90,000	14,000	18.4%
Flow Meters	16,000	16,000	0	0.0%
Laboratory and Office Equipment	1,800	1,800	0	0.0%
Meter Reading Equipment	3,000	3,000	0	0.0%
Office Equipment Maintenance Contracts	1,500	1,500	0	0.0%
Process Instrumentation	70,000	50,000	(20,000)	-28.6%
Spare Parts-Programmable Logic Controller 5/60-WTP	5,000	5,000	0	0.0%
Treatment Plant Instrumentation	150,000	150,000	0	0.0%
WTP Motor & Pump Repair	175,000	175,000	0	0.0%
	550,300	544,300	(6,000)	-1.1%
5128-555-410 MAJOR MAINTENANCE				
Basin Valves	6,000	0	(6,000)	-100.0%
Filter Eff. Valves (3)	40,000	0	(40,000)	-100.0%
Lake Wohlford Aeration Equipment	50,000	50,000	0	0.0%
Painting at Treatment Plant	65,000	50,000	(15,000)	-23.1%
Pressure Regulating Valve Replacement Dist	80,000	80,000	0	0.0%
Pump Station Equipment	110,000	130,000	20,000	18.2%
OSG Equipment Maintenance	0	175,000	175,000	100.0%
UPS Batteries	0	30,000	30,000	100.0%
SCADA / Camera System	110,000	0	(110,000)	-100.0%
Camera System	0	60,000	60,000	100.0%
Tower Gate Ram	20,000	20,000	0	0.0%
WTP Valves and Valve Equipment	0	200,000	200,000	100.0%
Valve Operators & Gear Boxes	165,000	0	(165,000)	-100.0%
Valve Replacements - Distribution System	40,000	80,000	40,000	100.0%
	686,000	875,000	189,000	27.6%

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	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>555-410 WATER</b>				
5131-555-410 PROFESSIONAL SERVICES/CONTRACTS				
Chemical Spill Clean-up Contingency	20,000	20,000	0	100.0%
Cityworks - Consultant Implementation Fees	0	150,000	150,000	100.0%
Consultants Fees	70,000	50,000	(20,000)	-28.6%
Contract Labor	60,000	75,000	15,000	25.0%
Control Systems Maintenance	50,000	50,000	0	0.0%
Customer Service/Emergency Assistance	15,000	15,000	0	0.0%
Dam Surveys	0	70,000	70,000	100.0%
Electrical Contractors	100,000	100,000	0	0.0%
Instrument Calibration & Certification	10,000	10,000	0	0.0%
Lake Divers - Quagga Mussel Control/Inspections	25,000	25,000	0	0.0%
Legal Services	215,000	215,000	0	0.0%
On-site Training	20,000	20,000	0	0.0%
Raw Water Algae Study	100,000	180,000	80,000	80.0%
Reservoir Maintenance/Cleaning	100,000	30,000	(70,000)	-70.0%
SDFA Reporting	860	860	0	0.0%
Site Maintenance	20,000	20,000	0	0.0%
State Lobbyist	30,000	30,000	0	0.0%
Underground Service Alert	2,890	2,890	0	0.0%
Urban Water Management Plan	50,000	0	(50,000)	-100.0%
Water Conservation Program	39,000	39,000	0	0.0%
Federal Lobbying Fees	12,000	12,000	0	0.0%
Water Loss Consultant	0	22,000	22,000	100.0%
Welding Contractors	70,000	50,000	(20,000)	-28.6%
	1,009,750	1,186,750	177,000	17.5%
5160-555-410 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	36,000	36,000	0	0.0%
5161-555-410 MILEAGE REIMBURSEMENT	600	900	300	50.0%
5162-555-410 DUES AND SUBSCRIPTIONS				
American Public Works Association	250	0	(250)	-100.0%
American Water Works Association	3,000	7,000	4,000	133.3%
American Water Works Research Foundation	12,000	15,000	3,000	25.0%
Assoc CA Water Agencies	17,000	17,000	0	0.0%
AWWA Partnership for Safe Water	800	800	0	0.0%
California Water Awareness	1,300	1,300	0	0.0%
Foundation for Cross Connection Control	1,300	2,000	700	53.8%
License and Certification Renewal	900	1,000	100	11.1%
San Diego County Utility Managers	150	200	50	33.3%
Southern California Water Committee	750	1,000	250	33.3%
Technical Publications	1,050	1,050	0	0.0%
Water Conservation Publications	520	520	0	0.0%
	39,020	46,870	7,850	20.1%

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<b>555-410 WATER</b>				
5163-555-410 AUTO ALLOWANCE				
Deputy City Manager/Director of Utilities	5,400	5,400	0	0.0%
5167-555-410 ADVERTISING AND PRINTING				
Annual Water Quality Report	25,000	25,000	0	0.0%
Conservation Program Materials	6,500	6,500	0	0.0%
Prop 218 Notification	5,000	5,000	0	0.0%
School Tours - WTP	2,000	0	(2,000)	-100.0%
	<u>38,500</u>	<u>36,500</u>	(2,000)	-5.2%
5168-555-410 PERMITS				
FERC Fees	110	110	0	0.0%
NPDES Cat III	2,000	6,200	4,200	210.0%
NPDES Dist	5,000	7,000	2,000	40.0%
S.D. County Hazardous Materials Regulation Fees	2,420	2,420	0	0.0%
State Dam Permits (Wohlford, Dixon)	51,000	60,000	9,000	17.6%
State DHS Fee	14,300	14,300	0	0.0%
SWRCB Hydrostatic Discharge Permit	1,500	1,500	0	0.0%
	<u>76,330</u>	<u>91,530</u>	15,200	19.9%
5170-555-410 UTILITIES				
Distribution Pump Station Electrical	250,000	270,000	20,000	8.0%
Local Raw Water Lift (Esc)	45,000	65,000	20,000	44.4%
Local Raw Water Lift (VID)	95,000	115,000	20,000	21.1%
Treatment Plant Operation	705,000	725,000	20,000	2.8%
Washwater and Dixon Rec. Lift	90,000	105,000	15,000	16.7%
	<u>1,185,000</u>	<u>1,280,000</u>	95,000	8.0%
5171-555-410 WATER				
City Water Expenses	2,200,000	2,200,000	0	0.0%
5173-555-410 OTHER TELEPHONE				
Cellular Phones (56 Cell Phones & Ipads)	25,000	37,300	12,300	49.2%
Cell Phone Replacements	0	1,700	1,700	100.0%
	<u>25,000</u>	<u>39,000</u>	14,000	56.0%
5180-555-410 RENT				
Facility Lease	459,160	459,160	0	0.0%

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	<b>REVISED</b>	<b>BUDGET</b>	<b>Change</b>	<b>Change</b>
<b>555-410 WATER</b>				
5190-555-410 OTHER EXPENSE				
Overtime Meal Reimbursements per MOU	4,200	4,200	0	0.0%
Real Estate Taxes (City Owned Property Outside City Limits)	271,510	271,510	0	0.0%
WTP Operator and Distribution Operator Cert. Renewals	3,630	4,500	870	24.0%
	279,340	280,210	870	0.3%
5193-555-410 SOFTWARE				
AMMS - MicroWest (Asset Management)	7,000	7,000	0	0.0%
AMI	0	9,630	9,630	100.0%
AutoCad Lite	2,000	2,000	0	0.0%
Cityworks-AMS/PLL Licensing	302,500	60,000	(242,500)	-80.2%
Hydraulic Modeling (Innovyze)	5,520	95,000	89,480	1621.0%
Itron Maintenance/Support	16,000	16,000	0	0.0%
Nearmap Imagery	840	840	0	0.0%
Rockwell Software Support (PLC software)	12,130	12,130	0	0.0%
Utility Billing Software	60,720	60,720	0	0.0%
Wonderware Support - SCADA Control Software	20,000	20,000	0	0.0%
XC2 Software Support	7,000	19,000	12,000	171.4%
Trimble Press. Recorder Software	5,000	5,000	0	0.0%
Trimble Unity Valve	0	5,000	5,000	100.0%
Water View	0	130,000	130,000	100.0%
Workday ERP Software Subscription (11% Share)	0	22,200	22,200	100.0%
Zones AutoCad	570	0	(570)	-100.0%
	439,280	464,520	25,240	5.7%
5194-555-410 MINOR OFFICE EQUIPMENT				
Desktop Computers	1,800	20,000	18,200	1011.1%
Laptop Computers	4,500	4,500	0	0.0%
Monitor	500	1,500	1,000	200.0%
	6,800	26,000	19,200	282.4%
5501-555-410 INTEREST				
SRF Loan - Alexander Area PhII	37,110	33,500	(3,610)	-9.7%
SRF Loan - Gravity Float Line	5,600	2,430	(3,170)	-56.6%
Lindley Reservoir	424,520	413,800	(10,720)	-2.5%
San Pasqual Undergrounding	543,430	530,150	(13,280)	-2.4%
	1,010,660	979,880	(30,780)	-3.0%
5502-555-410 BOND INTEREST				
Bond Interest - 2019A	868,200	835,240	(32,960)	-3.8%
Bond Interest - 2019B	878,310	861,270	(17,040)	-1.9%
	1,746,510	1,696,510	(50,000)	-2.9%

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<b>555-410 WATER</b>				
5505-555-410 BOND EXPENSE				
Amortized Deferred Bond Costs	(17,050)	(25,240)	(8,190)	48.0%
BNY Admin Fees	3,600	3,000	(600)	-16.7%
SDFA Continuing Disclosures	2,000	5,200	3,200	160.0%
	(11,450)	(17,040)	(5,590)	48.8%
5509-555-410 BOND AMORTIZATION				
Amortization of Bond Premium/Discount	(226,400)	(226,400)	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>39,186,000</b>	<b>42,820,090</b>	3,634,090	9.3%
5209-555-410 OTHER CAPITAL OUTLAY				
Concrete Load Pro Mixing Trailer	73,000	0	(73,000)	-100.0%
Diesel Mini Dump with Hydraulic Pump	0	100,000	100,000	100.0%
Hydraulic Bending Plate Roller	0	34,000	34,000	100.0%
Maintenance Truck for CST	0	80,000	80,000	100.0%
Mini X - Breaker Hammer Attachment	0	15,000	15,000	100.0%
Mini X - Attachments	0	13,500	13,500	100.0%
SCADA Servers	0	60,000	60,000	100.0%
Traffic Control Flagging Light OSHA	0	10,000	10,000	100.0%
Utility Cart	20,000	20,000	0	0.0%
	93,000	332,500	239,500	257.5%
<b>TOTAL, CAPITAL OUTLAY</b>	<b>93,000</b>	<b>332,500</b>	239,500	257.5%
5125-555-410 BUILDING MAINTENANCE	422,280	402,440	(19,840)	-4.7%
5127-555-410 WAREHOUSE	88,590	82,190	(6,400)	-7.2%
5164-555-410 FLEET SERVICES	981,670	1,098,540	116,870	11.9%
5165-555-410 DUPLICATING	7,770	14,060	6,290	81.0%
5172-555-410 TELECOMMUNICATIONS	17,720	14,040	(3,680)	-20.8%
5174-555-410 RADIO COMMUNICATIONS	31,090	30,610	(480)	-1.5%
5175-555-410 MAIL & MOBILE SERVICES	11,920	16,840	4,920	41.3%
5178-555-410 NETWORK & SYSTEMS ADMINISTRATION	223,150	246,240	23,090	10.3%

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<b>555-410 WATER</b>				
5183-555-410 INSURANCE				
General Liability Insurance	640,540	744,280	103,740	16.2%
Property Insurance	160,830	200,940	40,110	24.9%
	801,370	945,220	143,850	18.0%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>2,585,560</b>	<b>2,850,180</b>	264,620	10.2%
<b>SUBTOTAL, WATER</b>	<b>52,917,450</b>	<b>57,264,710</b>	4,347,260	8.2%
5901-555-410 ALLOCATED IN				
Building	181,190	204,990	23,800	13.1%
City Attorney	448,160	468,960	20,800	4.6%
City Clerk	252,250	261,630	9,380	3.7%
City Council	80,750	92,200	11,450	14.2%
City Manager	319,620	349,830	30,210	9.5%
City Treasurer	66,400	65,670	(730)	-1.1%
Code Compliance	84,190	82,820	(1,370)	-1.6%
Communications	46,940	49,980	3,040	6.5%
Digital Media Services	36,870	33,700	(3,170)	-8.6%
Engineering	179,610	132,630	(46,980)	-26.2%
Environmental Programs	72,080	74,490	2,410	3.3%
Finance	1,032,380	1,037,210	4,830	0.5%
Fire	915,020	998,560	83,540	9.1%
Human Resources	343,300	284,800	(58,500)	-17.0%
Information Systems	720,710	768,120	47,410	6.6%
Maintenance-Streets	415,480	429,510	14,030	3.4%
Maintenance-Parks	99,830	105,570	5,740	5.7%
Planning	118,150	122,970	4,820	4.1%
Police	1,316,700	1,420,210	103,510	7.9%
Recreation	8,270	9,530	1,260	15.2%
Recycling & Waste Reduction	18,780	17,100	(1,680)	-8.9%
Risk Management	52,990	47,430	(5,560)	-10.5%
Wastewater	1,435,800	1,359,950	(75,850)	-5.3%
	8,245,470	8,417,860	172,390	2.1%



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<b>555-410 WATER</b>				
5902-555-410 ALLOCATED OUT				
Canal	(16,550)	(17,250)	(700)	4.2%
Environmental Programs	(74,260)	(75,230)	(970)	1.3%
Recycled Water	(67,200)	(69,390)	(2,190)	3.3%
Recycling & Waste Reduction	(12,530)	(12,820)	(290)	2.3%
Wastewater	(249,930)	(250,880)	(950)	0.4%
Capital Improvement Projects	<u>(67,750)</u>	<u>(67,750)</u>	0	0.0%
	(488,220)	(493,320)	(5,100)	1.0%
<b>TOTAL, WATER</b>	<b>\$60,674,700</b>	<b>\$65,189,250</b>	<b>\$4,514,550</b>	<b>7.4%</b>

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<b>555-412 CANAL OPERATIONS</b>				
5001-555-412 REGULAR FULL-TIME				
1 Canal Superintendent	\$101,770	\$101,770	\$0	0.0%
1 Assistant Canal Superintendent	70,790	70,790	0	0.0%
3 Canal Assistants I/II's	153,070	147,670	(5,400)	-3.5%
Vacation-Holiday Payoff	5,610	5,610	0	0.0%
	<u>331,240</u>	<u>325,840</u>	(5,400)	-1.6%
5020-555-412 OVERTIME				
Emergency Overtime	10,000	10,000	0	0.0%
Holiday Pay	7,300	7,300	0	0.0%
Standby Pay	15,000	15,000	0	0.0%
	<u>32,300</u>	<u>32,300</u>	0	0.0%
EMPLOYEE OVERHEAD:				
5025-555-412 OTHER EMPLOYEE OVERHEAD	11,070	11,740	670	6.1%
5026-555-412 PERS-NORMAL COST	35,170	37,760	2,590	7.4%
5029-555-412 PERS-UNFUNDED LIABILITY	105,030	99,760	(5,270)	-5.0%
5027-555-412 MEDICAL	60,160	50,010	(10,150)	-16.9%
5028-555-412 WORKERS' COMPENSATION	24,100	25,260	1,160	4.8%
5030-555-412 FLEXIBLE BENEFITS	19,030	18,810	(220)	-1.2%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>618,100</b>	<b>601,480</b>	(16,620)	-2.7%
5101-555-412 OFFICE/OPERATING SUPPLIES				
Cement	15,000	40,000	25,000	166.7%
Copper Sulfate	10,000	17,000	7,000	70.0%
Lumber	7,000	11,000	4,000	57.1%
Miscellaneous	35,000	0	(35,000)	-100.0%
Office Supplies	1,200	5,800	4,600	383.3%
Road Maintenance	15,000	30,000	15,000	100.0%
T-Shirts	300	300	0	0.0%
Tools	12,000	18,000	6,000	50.0%
Uniforms	5,040	6,240	1,200	23.8%
	<u>100,540</u>	<u>128,340</u>	27,800	27.7%

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<b>555-412 CANAL OPERATIONS</b>				
5107-555-412 MINOR TOOLS & EQUIPMENT				
Solar Panels for Security Cameras	2,000	2,500	500	25.0%
5126-555-412 MAINTENANCE OF EQUIPMENT				
Equipment Maintenance	3,500	7,000	3,500	100.0%
Fence Repair	12,000	12,000	0	0.0%
	15,500	19,000	3,500	22.6%
5131-555-412 PROFESSIONAL SERVICES/CONTRACTS				
Portable Toilet Service	2,800	3,000	200	7.1%
Contract Labor	60,000	60,000	0	0.0%
	62,800	63,000	200	0.3%
5162-555-412 DUES AND SUBSCRIPTIONS				
International Society of Explosives Engineers	200	500	300	150.0%
5170-555-412 UTILITIES	700	700	0	0.0%
5173-555-412 OTHER TELEPHONE				
Cellular Phones (5 Cell Phones @ \$50/Month)	7,500	3,000	(4,500)	-60.0%
Cell Phone Replacements	0	1,000	1,000	100.0%
	7,500	4,000	(3,500)	-46.7%
5190-555-412 OTHER EXPENSE				
SD County Explosives Permit Renewal	500	500	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>189,740</b>	<b>218,540</b>	28,800	15.2%
5209-555-412 OTHER CAPITAL OUTLAY				
#1 Turnout SCADA System	7,000	12,000	5,000	71.4%
Lake Wohlford Yard Camera System	5,000	5,000	0	0.0%
Outlet SCADA System	7,000	12,000	5,000	71.4%
Rincon Weir SCADA System	7,000	12,000	5,000	71.4%
	26,000	41,000	15,000	57.7%
<b>TOTAL, CAPITAL</b>	<b>26,000</b>	<b>41,000</b>	15,000	57.7%

**CITY OF ESCONDIDO  
FY 2023/24 Operating Budget  
Line Item Detail**

		<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>555-412</b>	<b>CANAL OPERATIONS</b>				
5164-555-412	FLEET SERVICES	93,800	102,480	8,680	9.3%
5178-555-412	NETWORK & SYSTEMS ADMINISTRATION	2,800	8,000	5,200	185.7%
5183-555-412	INSURANCE				
	General Liability Insurance	44,960	37,520	(7,440)	-16.5%
	Property Insurance	<u>24,750</u>	<u>28,040</u>	3,290	13.3%
		69,710	65,560	(4,150)	-6.0%
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>166,310</b>	<b>176,040</b>	9,730	5.9%
	<b>SUBTOTAL, CANAL OPERATIONS</b>	<b>1,000,150</b>	<b>1,037,060</b>	36,910	3.7%
5901-555-412	ALLOCATED IN				
	Water	16,720	17,250	530	3.2%
	<b>TOTAL, CANAL OPERATIONS</b>	<b>\$1,016,870</b>	<b>\$1,054,310</b>	\$37,440	3.7%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>555-414 LAKES</b>				
5001-555-414 REGULAR FULL-TIME				
1 Lakes & Open Space Superintendent	\$104,470	\$92,250	(\$12,220)	-11.7%
1 Customer Service Representative II	48,870	48,880	10	0.0%
1 Department Administrative Assistant	45,390	41,360	(4,030)	-8.9%
2 Lakes & Open Space Supervisors	172,480	172,490	10	0.0%
1 Lead Ranger Specialist	51,880	51,880	0	0.0%
1 Maintenance Technician I/II	61,470	61,660	190	0.3%
5 Park Ranger I/II's	304,620	298,410	(6,210)	-2.0%
Bilingual Pay	5,200	5,200	0	0.0%
Retirement Contingency	10,520	10,520	0	0.0%
Vacation/Holiday Payoff	8,040	8,040	0	0.0%
	<u>812,940</u>	<u>790,690</u>	(22,250)	-2.7%
5004-555-414 TEMPORARY PART-TIME				
Temporary Part-time w/PARS	310,000	310,000	0	0.0%
Temporary Part-time w/PERS	657,000	698,500	41,500	6.3%
	<u>967,000</u>	<u>1,008,500</u>	41,500	4.3%
5020-555-414 OVERTIME				
Dixon Overtime	2,400	4,000	1,600	66.7%
Holiday Pay	15,000	15,000	0	0.0%
	<u>17,400</u>	<u>19,000</u>	1,600	9.2%
EMPLOYEE OVERHEAD:				
5025-555-414 OTHER EMPLOYEE OVERHEAD	44,180	43,990	(190)	-0.4%
5026-555-414 PERS-NORMAL COST	147,400	152,630	5,230	3.5%
5029-555-414 PERS-UNFUNDED LIABILITY	259,720	234,910	(24,810)	-9.6%
5027-555-414 MEDICAL	117,270	90,910	(26,360)	-22.5%
5028-555-414 WORKERS' COMPENSATION	121,170	118,060	(3,110)	-2.6%
5030-555-414 FLEXIBLE BENEFITS	13,520	10,020	(3,500)	-25.9%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>2,500,600</b>	<b>2,468,710</b>	(31,890)	-1.3%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>555-414 LAKES</b>				
5101-555-414 OFFICE/OPERATING SUPPLIES				
Dixon:				
Building Supplies	17,150	18,250	1,100	6.4%
Daley Ranch - Misc. Supplies and Equipment	10,000	10,640	640	6.4%
Grounds Maintenance	12,500	13,300	800	6.4%
Other Supplies	12,350	13,140	790	6.4%
Park Ranger Uniform Allowance	9,500	10,110	610	6.4%
Pesticides	2,000	2,120	120	6.0%
T-Shirts	1,000	1,100	100	10.0%
Dixon Concession:				
Food and Tackle	55,000	58,520	3,520	6.4%
Uniforms	10,000	10,640	640	6.4%
Wohlford:				
Bait & Tackle	5,000	5,320	320	6.4%
Building Supplies	10,000	10,640	640	6.4%
Chemicals, Trash Bags	3,000	3,200	200	6.7%
Grounds Maintenance	4,000	4,300	300	7.5%
Other Supplies	5,000	5,320	320	6.4%
Park Ranger Uniform Allowance	1,000	1,100	100	10.0%
Pesticides	500	500	0	0.0%
Parks:				
Uniforms/Equipment - Downtown Ranger Program	6,000	6,400	400	6.7%
	164,000	174,600	10,600	6.5%
5107-555-414 MINOR TOOLS & EQUIPMENT				
Boats-Wohlford (3R), Dixon (4R)	18,000	19,150	1,150	6.4%
Deep Cycle Batteries (12R)	3,000	3,200	200	6.7%
Outboard Motors (3R)	7,500	10,000	2,500	33.3%
Trolling Motors - Dixon (5R)	1,000	1,100	100	10.0%
Weed Whips (3R)	1,300	1,400	100	7.7%
Radios - Downtown - 2x	6,000	6,400	400	6.7%
	36,800	41,250	4,450	12.1%
5126-555-414 MAINTENANCE OF EQUIPMENT				
Daley Ranch	2,400	2,550	150	6.3%
Dixon	8,730	9,300	570	6.5%
Rehabilitate Lakes Picnic Area	7,100	7,550	450	6.3%
Wohlford	5,780	6,150	370	6.4%
	24,010	25,550	1,540	6.4%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>555-414 LAKES</b>				
5131-555-414 PROFESSIONAL SERVICES/CONTRACTS				
Contract Tree Work	5,000	5,320	320	6.4%
Daley Ranch Maintenance/Biological Monitoring	35,000	35,000	0	0.0%
Daley Ranch Services	10,000	10,640	640	6.4%
Dixon Contracts - Fish Plants	162,000	180,000	18,000	11.1%
Kiwanis Trout Derby	0	16,000	16,000	100.0%
Portable Toilet Service	25,000	30,000	5,000	20.0%
Wohlford Contracts - Fish Plants	96,700	109,600	12,900	13.3%
Septic Pumping Service	<u>30,000</u>	<u>32,000</u>	2,000	6.7%
	363,700	418,560	54,860	15.1%
5160-555-414 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	3,000	3,000	0	0.0%
5162-555-414 DUES AND SUBSCRIPTIONS				
Professional Association Dues	500	500	0	0.0%
5167-555-414 ADVERTISING AND PRINTING				
Derby Promotion - Dixon	1,000	1,000	0	0.0%
Derby Promotion - Wohlford	1,000	1,000	0	0.0%
Printing	<u>2,000</u>	<u>2,000</u>	0	0.0%
	4,000	4,000	0	0.0%
5170-555-414 UTILITIES				
Electric (Daley Ranch)	5,000	5,000	0	0.0%
Electric (Dixon and Wohlford)	<u>88,200</u>	<u>88,200</u>	0	0.0%
	93,200	93,200	0	0.0%
5173-555-414 OTHER TELEPHONE				
Campground Reservation Phone (Outside Line)	2,000	2,000	0	0.0%
Cell Phones Expenses (13 Cell Phones @ \$50/Month)	5,000	7,800	2,800	56.0%
Clover and Other Handheld Devices	0	780	780	100.0%
Cell Phone Replacements	<u>0</u>	<u>1,420</u>	1,420	100.0%
	7,000	12,000	5,000	71.4%
<b>TOTAL, M &amp; O</b>	<b>696,210</b>	<b>772,660</b>	76,450	11.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>555-414 LAKES</b>				
5209-555-414 OTHER CAPITAL OUTLAY				
Emergency Generator	25,000	0	(25,000)	-100.0%
Ranger Station	95,000	87,000	(8,000)	-8.4%
Security Cameras - Dixon	0	15,000	15,000	100.0%
	<u>120,000</u>	<u>102,000</u>	(18,000)	-15.0%
<b>TOTAL, CAPITAL</b>	<b>120,000</b>	<b>102,000</b>	(18,000)	-15.0%
5125-555-414 BUILDING MAINTENANCE	231,190	230,210	(980)	-0.4%
5127-555-414 WAREHOUSE	5,320	4,940	(380)	-7.1%
5164-555-414 FLEET SERVICES	175,290	198,130	22,840	13.0%
5165-555-414 DUPLICATING	8,590	5,450	(3,140)	-36.6%
5172-555-414 TELECOMMUNICATIONS	8,620	9,620	1,000	11.6%
5174-555-414 RADIO COMMUNICATIONS	33,520	43,370	9,850	29.4%
5175-555-414 MAIL & MOBILE SERVICES	1,270	1,370	100	7.9%
5178-555-414 NETWORK & SYSTEMS ADMINISTRATION	16,660	37,210	20,550	123.3%
5183-555-414 INSURANCE				
General Liability Insurance	136,400	100,130	(36,270)	-26.6%
Property Insurance	3,820	3,600	(220)	-5.8%
	<u>140,220</u>	<u>103,730</u>	(36,490)	-26.0%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>620,680</b>	<b>634,030</b>	13,350	2.2%
<b>TOTAL, LAKES</b>	<b>\$3,937,490</b>	<b>\$3,977,400</b>	\$39,910	1.0%



**CITY OF ESCONDIDO  
FY 2023/24 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	2,200,000
Connection Charges	500,000
Interest	160,000
Sale of Recycled Water	4,000,000
Other Revenue	110,000
Agency Incentive Payments	150,000
Reimbursement from Outside Agencies	80,000
City of San Diego Reimbursements	110,000
SDG&E Raw Water Line	82,500
Use of Available Fund Balance	2,021,210
<b>TOTAL, Sources</b>	<b><u><u>\$41,913,710</u></u></b>

**Uses of Funds:**

<u>Operating Budget (Wastewater/Recycled Water/Environmental Programs)</u>	
Employee Services	\$14,533,020
Maintenance and Operations	16,473,760
Capital Outlay	118,800
Internal Service Charges	2,568,060
Allocations	2,791,820
<b>TOTAL, Operating Budget</b>	<b><u><u>36,485,460</u></u></b>
Bond Principal	1,755,000
Payment of Wastewater Connection Rights	1,800,000
SRF Loan Principal	1,807,230
Transfer to Recycling & Waste Reduction Fund	66,020
<b>TOTAL, Uses</b>	<b><u><u>\$41,913,710</u></u></b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>558-420 WASTEWATER</b>				
5001-558-420 REGULAR FULL-TIME				
1 Deputy Director of Utilities/Construction & Engineering	\$162,000	\$162,000	\$0	0.0%
1 Deputy Director of Utilities/Wastewater	154,570	151,700	(2,870)	-1.9%
3 Associate Chemists	309,680	317,180	7,500	2.4%
1 Associate Engineer	102,650	104,900	2,250	2.2%
1 Control Systems Analyst	113,160	128,070	14,910	13.2%
4 Control Systems Technician I, II & IIIs	436,600	432,200	(4,400)	-1.0%
1 Control Systems Technician Supervisor	138,740	145,100	6,360	4.6%
1 Department Assistant	45,390	40,810	(4,580)	-10.1%
1 Engineer I/II	86,240	71,210	(15,030)	-17.4%
1 Field Engineering Inspector	82,090	84,150	2,060	2.5%
1 Lab Quality Assurance Officer	97,730	100,010	2,280	2.3%
1 Laboratory Superintendent	125,520	131,790	6,270	5.0%
4 Laboratory Technician I/IIIs	336,520	357,260	20,740	6.2%
1 Maintenance and Operations Coordinator	52,700	52,700	0	0.0%
1 Maintenance Scheduler	86,780	91,130	4,350	5.0%
5 Plant Systems Technician I/IIIs	399,470	414,140	14,670	3.7%
1 Plant Systems Technician Supervisor	121,250	121,050	(200)	-0.2%
1 Principal Engineer	135,810	135,810	0	0.0%
1 Sr. Engineer	125,460	125,460	0	0.0%
2 Sr. Plant Systems Technicians	210,200	214,860	4,660	2.2%
2 Sr. Wastewater Collections Supervisors	242,500	242,090	(410)	-0.2%
2 Sr. Wastewater Collections Technicians	205,410	217,380	11,970	5.8%
4 Sr. Wastewater Treatment Plant Operators	451,730	451,710	(20)	0.0%
2 Supervising Chemists	250,100	250,100	0	0.0%
1 Utilities Construction Project Manager	108,530	108,520	(10)	0.0%
1 Utilities Maintenance Superintendent	144,300	144,300	0	0.0%
1 Utilities Construction Coordinator	69,060	69,060	0	0.0%
11 Wastewater Collections Technician I/IIIs	902,070	913,030	10,960	1.2%
1 Wastewater Treatment Plant Operations Supervisor	125,710	131,550	5,840	4.6%
14 Wastewater Treatment Plant Operator Trainee, I, II & IIIs	1,321,760	1,329,260	7,500	0.6%
1 Wastewater Treatment Plant Superintendent	143,500	120,970	(22,530)	-15.7%
Bilingual Pay	27,300	27,950	650	2.4%
Confined Space Team	26,220	26,220	0	0.0%
Shift Differential	33,700	33,700	0	0.0%
Vacation-Holiday Payoff	18,000	18,000	0	0.0%
	<u>7,392,450</u>	<u>7,465,370</u>	<u>72,920</u>	<u>1.0%</u>
5004-558-420 TEMPORARY PART-TIME				
1 Laboratory Assistants	14,300	14,300	0	0.0%
Temporary Part-Time	<u>60,840</u>	<u>60,840</u>	<u>0</u>	<u>0.0%</u>
	75,140	75,140	0	0.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>558-420 WASTEWATER</b>				
5020-558-420 OVERTIME				
Comp Time Contingency	1,100	1,100	0	0.0%
Holiday Pay	24,000	24,000	0	0.0%
Overtime (Includes Stand-By)	<u>200,000</u>	<u>300,000</u>	100,000	50.0%
	225,100	325,100	100,000	44.4%
EMPLOYEE OVERHEAD:				
5025-558-420 OTHER EMPLOYEE OVERHEAD	211,740	208,100	(3,640)	-1.7%
5026-558-420 PERS-NORMAL COST	728,990	812,050	83,060	11.4%
5029-558-420 PERS-UNFUNDED LIABILITY	2,397,490	2,257,100	(140,390)	-5.9%
5027-558-420 MEDICAL	870,510	868,450	(2,060)	-0.2%
5028-558-420 WORKERS' COMPENSATION	487,830	440,970	(46,860)	-9.6%
5030-558-420 FLEXIBLE BENEFITS	100,590	100,710	120	0.1%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>12,489,840</b>	<b>12,552,990</b>	63,150	0.5%
5101-558-420 OFFICE/OPERATING SUPPLIES				
Laboratory Supplies	160,000	160,000	0	0.0%
Lubricants	15,000	15,000	0	0.0%
Office Supplies	3,500	4,500	1,000	28.6%
Lab Gas	<u>10,000</u>	<u>10,000</u>	0	0.0%
	188,500	189,500	1,000	0.5%
5105-558-420 SAFETY EQUIPMENT	100,000	100,000	0	0.0%
5106-558-420 CHEMICALS				
Treatment Chemicals	880,100	880,100	0	0.0%
5107-558-420 MINOR TOOLS & EQUIPMENT				
Composite Manhole Covers	35,000	35,000	0	0.0%
Materials and tools (Collection System)	100,000	120,000	20,000	20.0%
Materials and tools HARRF (Ops, CST, PST)	100,000	120,000	20,000	20.0%
Plant and Lift Station Valves	<u>70,000</u>	<u>100,000</u>	30,000	42.9%
	305,000	375,000	70,000	23.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>558-420 WASTEWATER</b>				
5126-558-420 MAINTENANCE OF EQUIPMENT				
Centrifuge Major Maintenance	120,000	200,000	80,000	66.7%
Emergency Generator Fuel	12,000	12,000	0	0.0%
Lift Station Controls - SCADA	100,000	100,000	0	0.0%
Lift Station Electrical	75,000	75,000	0	0.0%
Lift Station Parts	125,000	125,000	0	0.0%
Lift Station Pumps	65,000	85,000	20,000	30.8%
Lift Station Telemetry	15,000	15,000	0	0.0%
Parts, Mach. Shop, Motor Repair	200,000	200,000	0	0.0%
Plant Controls	75,000	75,000	0	0.0%
Plant Electrical	100,000	100,000	0	0.0%
Plant Instrumentation	100,000	100,000	0	0.0%
Plant Pumps	40,000	60,000	20,000	50.0%
Plant Security Cameras	27,000	27,000	0	0.0%
Power Bldg Preventative Maintenance	45,000	45,000	0	0.0%
Rag Chopper and Grinder Pumps	100,000	100,000	0	0.0%
Variable Frequency Drive Units (VFD's)	25,000	25,000	0	0.0%
	<u>1,224,000</u>	<u>1,344,000</u>	120,000	9.8%
5131-558-420 PROFESSIONAL SERVICES/CONTRACTS				
Biosolids Handling/Hauling	720,000	900,000	180,000	25.0%
Consulting Services	265,000	265,000	0	0.0%
Contract Maintenance	560,000	560,000	0	0.0%
Crane Certification	15,000	15,000	0	0.0%
Hadronix Smart Covers	75,000	75,000	0	0.0%
Lift Station Arc Flash Study	50,000	50,000	0	0.0%
Ocean Monitoring	256,000	0	(256,000)	-100.0%
Ocean Outfall Maintenance and Operation	700,000	1,050,000	350,000	50.0%
Outside Laboratory Testing	300,000	300,000	0	0.0%
SDFA Reporting	860	860	0	0.0%
Southern California Kelp Survey	13,000	13,000	0	0.0%
System Pest Mitigation (Collection Vector Mitigation)	20,000	20,000	0	0.0%
Work Uniforms	25,000	25,000	0	0.0%
Federal Lobbying Fees	12,000	12,000	0	0.0%
	<u>3,011,860</u>	<u>3,285,860</u>	274,000	9.1%
5160-558-420 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	20,000	25,000	5,000	25.0%
5161-558-420 MILEAGE REIMBURSEMENT				
Miscellaneous	650	800	150	23.1%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>558-420 WASTEWATER</b>				
5162-558-420 DUES AND SUBSCRIPTIONS				
Assoc CA Water Agencies	13,200	16,000	2,800	21.2%
CA Water Environment Assoc	9,000	14,600	5,600	62.2%
Professional Memberships	5,000	8,000	3,000	60.0%
Water Environment Federation	800	1,000	200	25.0%
Engineering License Renewals	2,100	3,000	900	42.9%
Operator Certification Renewals	9,000	9,000	0	0.0%
	<u>39,100</u>	<u>51,600</u>	12,500	32.0%
5166-558-420 OTHER DUPLICATING				
Miscellaneous	1,250	1,250	0	0.0%
5167-558-420 ADVERTISING AND PRINTING				
Prop 218 Notification	5,000	5,000	0	0.0%
5168-558-420 PERMITS				
Department of Environmental Health (DEH) Permitting	6,000	6,200	200	3.3%
Lab Accreditation Fee	12,000	12,000	0	0.0%
NPDES Permit Fee (Discharge Permit)	80,000	80,000	0	0.0%
San Diego County APCD Test Fees	15,000	16,800	1,800	12.0%
San Diego County Hazardous Materials Reg.	3,300	3,800	500	15.2%
SWRCB Bap Protection Toxic Cleanup Program	11,000	11,000	0	0.0%
	<u>127,300</u>	<u>129,800</u>	2,500	2.0%
5170-558-420 UTILITIES				
Cathodic Protection Electrical	1,000	1,000	0	0.0%
Lift Station Energy	276,750	276,750	0	0.0%
Main Plant Electrical	1,605,000	3,260,000	1,655,000	103.1%
Main Plant Natural Gas	275,000	310,000	35,000	12.7%
	<u>2,157,750</u>	<u>3,847,750</u>	1,690,000	78.3%
5171-558-420 WATER				
City Water	530,000	530,000	0	0.0%
5173-558-420 OTHER TELEPHONE				
Cellular Phones (65 Cell phones & ipads)	25,000	43,500	18,500	74.0%
Cell Phone Replacements	0	3,460	3,460	100.0%
	<u>25,000</u>	<u>46,960</u>	21,960	87.8%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>558-420 WASTEWATER</b>				
5180-558-420 RENT				
Copier Lease	3,000	0	(3,000)	-100.0%
Equipment from Outside Vendors	5,000	0	(5,000)	-100.0%
Facility Lease	323,770	328,770	5,000	1.5%
	331,770	328,770	(3,000)	-0.9%
5190-558-420 OTHER EXPENSE				
County Health Overflow Sampling Charges	2,000	2,000	0	0.0%
Damage Repair Contingency	25,000	25,000	0	0.0%
Driver's License Renewals (Class A & B)	800	800	0	0.0%
Pretreatment Program Surcharge	900	900	0	0.0%
Real Estate Taxes	3,000	3,000	0	0.0%
SDCWA Internship	0	11,500	11,500	100.0%
Overtime Meals	1,500	2,100	600	40.0%
	33,200	45,300	12,100	36.4%
5193-558-420 SOFTWARE				
Cityworks-AMS/PLL Licensing	52,500	55,650	3,150	6.0%
CUES (CCTV Software) Granite Net	4,500	4,500	0	0.0%
Hach/Wimms (Data Storage)	6,400	6,400	0	0.0%
Hydraulic Modeling (Innovyze)	6,200	6,200	0	0.0%
LIMMS Support (Laboratory Data)	20,000	20,000	0	0.0%
Rockwell Software Support (PLC software)	9,000	9,000	0	0.0%
Sewer Map	1,000	0	(1,000)	-100.0%
Underground Service Alert	10,000	10,000	0	0.0%
Utility Billing Software	60,720	60,720	0	0.0%
Wonderware Support (Control Software- SCADA)	25,000	25,000	0	0.0%
Workday ERP Software Subscription (11% Share)	0	22,200	22,200	100.0%
Auto Cad- CSA	5,060	5,060	0	0.0%
Auto Cad- Zones (Engineers)	570	570	0	0.0%
	200,950	225,300	24,350	12.1%
5194-558-420 MINOR OFFICE EQUIPMENT				
Computers	12,000	12,000	0	0.0%
Laptops	12,500	12,500	0	0.0%
Monitors	8,000	8,000	0	0.0%
Printers	10,000	10,000	0	0.0%
	42,500	42,500	0	0.0%
5501-558-420 INTEREST EXPENSE	477,010	505,260	28,250	5.9%
5502-558-420 BOND INTEREST	1,252,030	1,097,120	(154,910)	-12.4%
5505-558-420 BOND EXPENSE	100,400	98,500	(1,900)	-1.9%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>558-420 WASTEWATER</b>				
5509-555-420 BOND AMORTIZATION				
Amortization of Bond Premium/Discount	(434,930)	(549,970)	(115,040)	26.5%
<b>TOTAL, M &amp; O</b>	<b>10,618,440</b>	<b>12,605,400</b>	1,986,960	18.7%
5209-558-420 OTHER CAPITAL OUTLAY				
Backhoe Rock Breaker	0	20,000	20,000	100.0%
Conduit Pipe Bender	0	9,400	9,400	100.0%
Digester Gas Flow Meters	0	2,800	2,800	100.0%
Digester #2 Roof Crane Replacement	25,000	0	(25,000)	-100.0%
Industrial Plant Computers	5,000	5,000	0	0.0%
Easement Mowing Trailer	0	8,000	8,000	100.0%
Pan and Tilt Lateral Camera	0	30,000	30,000	100.0%
Plant and Lift Station Security Cameras	25,000	25,000	0	0.0%
RAS Rotork Valv Actuators	30,000	0	(30,000)	-100.0%
Turbidity Meters	0	18,600	18,600	100.0%
Maintenance Service Truck	60,000	0	(60,000)	-100.0%
Replacement Courtyard Furniture	20,000	0	(20,000)	-100.0%
	<u>165,000</u>	<u>118,800</u>	(46,200)	-28.0%
<b>TOTAL, CAPITAL OUTLAY</b>	<b>165,000</b>	<b>118,800</b>	(46,200)	-28.0%
5125-558-420 BUILDING MAINTENANCE	276,820	369,240	92,420	33.4%
5127-558-420 WAREHOUSE	14,180	13,150	(1,030)	-7.3%
5164-558-420 FLEET SERVICES	725,010	825,320	100,310	13.8%
5165-558-420 DUPLICATING	7,470	13,180	5,710	76.4%
5172-558-420 TELECOMMUNICATIONS	20,030	28,050	8,020	40.0%
5174-558-420 RADIO COMMUNICATIONS	58,130	62,500	4,370	7.5%
5175-558-420 MAIL & MOBILE SERVICES	9,990	8,690	(1,300)	-13.0%
5178-558-420 NETWORK & SYSTEMS ADMINISTRATION	283,420	315,910	32,490	11.5%
5183-558-420 INSURANCE				
General Liability Insurance	411,700	433,800	22,100	5.4%
Property Insurance	268,060	302,160	34,100	12.7%
	<u>679,760</u>	<u>735,960</u>	56,200	8.3%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>558-420 WASTEWATER</b>				
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>2,074,810</b>	<b>2,372,000</b>	297,190	14.3%
<b>SUBTOTAL, WASTEWATER</b>	<b>25,348,090</b>	<b>27,649,190</b>	2,301,100	9.1%
<b>5901-558-420 ALLOCATED IN</b>				
Building	181,190	204,990	23,800	13.1%
City Attorney	364,500	381,420	16,920	4.6%
City Clerk	100,900	104,650	3,750	3.7%
City Council	80,750	92,200	11,450	14.2%
City Manager	319,620	349,830	30,210	9.5%
City Treasurer	67,490	66,760	(730)	-1.1%
Code Compliance	84,190	82,820	(1,370)	-1.6%
Communications	35,440	37,740	2,300	6.5%
Engineering	166,430	122,290	(44,140)	-26.5%
Environmental Programs	453,570	644,940	191,370	42.2%
Finance	843,710	849,930	6,220	0.7%
Fire	28,300	30,880	2,580	9.1%
Human Resources	343,300	284,800	(58,500)	-17.0%
Information Systems	429,740	477,360	47,620	11.1%
Maintenance-Streets	128,860	133,650	4,790	3.7%
Maintenance-Parks	100,630	106,570	5,940	5.9%
Planning	118,150	122,970	4,820	4.1%
Police	40,720	43,930	3,210	7.9%
Risk Management	52,990	47,430	(5,560)	-10.5%
Digital Media Services	27,890	25,500	(2,390)	-8.6%
Water	249,930	250,880	950	0.4%
	4,218,300	4,461,540	243,240	5.8%
<b>5902-558-420 ALLOCATED OUT</b>				
Environmental Programs	(32,350)	(31,030)	1,320	-4.1%
Recycled Water	(1,388,420)	(1,381,610)	6,810	-0.5%
Water	(1,435,800)	(1,359,950)	75,850	-5.3%
Capital Improvement Projects	(136,500)	(136,500)	0	0.0%
	(2,993,070)	(2,909,090)	83,980	-2.8%
<b>TOTAL, WASTEWATER</b>	<b>\$26,573,320</b>	<b>\$29,201,640</b>	\$2,628,320	9.9%



**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>558-422 RECYCLED WATER</b>				
5001-558-422 REGULAR FULL-TIME				
1 Sr. Cross Connection Technician	\$101,040	\$103,570	\$2,530	2.5%
1 Cross Connection Tech II	87,080	77,010	(10,070)	-11.6%
	188,120	180,580	(7,540)	-4.0%
EMPLOYEE OVERHEAD:				
5025-558-422 OTHER EMPLOYEE OVERHEAD	5,280	5,080	(200)	-3.8%
5026-558-422 PERS-NORMAL COST	14,220	17,750	3,530	24.8%
5029-558-422 PERS-UNFUNDED LIABILITY	62,200	55,310	(6,890)	-11.1%
5027-558-422 MEDICAL	28,440	29,940	1,500	5.3%
5028-558-422 WORKERS' COMPENSATION	13,220	13,560	340	2.6%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>311,480</b>	<b>302,220</b>	(9,260)	-3.0%
5101-558-422 OFFICE/OPERATING SUPPLIES				
Water Reclamation Program Supplies	7,000	7,000	0	0.0%
5106-558-422 CHEMICALS				
Treatment Chemicals	620,000	675,000	55,000	8.9%
5107-558-422 MINOR TOOLS & EQUIPMENT				
Tools and Parts (MFRO, IBPS, & Title 22)	0	50,000	50,000	100.0%
5126-558-422 MAINTENANCE OF EQUIPMENT				
Recycled Water Maintenance Equipment	210,000	210,000	0	0.0%
MFRO Equipment Maintenance	0	300,000	300,000	100.0%
Rcycled Water Pump Maintenance	0	200,000	200,000	100.0%
	210,000	710,000	500,000	100.0%
5131-558-422 PROFESSIONAL SERVICES/CONTRACTS				
Chlor-Decchlor Supplies & Equipment	85,000	85,000	0	0.0%
Cleaning/Inspection Recycled Water Reservoir	12,500	12,500	0	0.0%
Contract Maintenance	20,000	20,000	0	0.0%
Outside Laboratory Testing	20,000	120,000	100,000	500.0%
	137,500	237,500	100,000	72.7%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>558-422 RECYCLED WATER</b>				
5162-558-422 DUES AND SUBSCRIPTIONS				
WateReuse	5,000	8,000	3,000	60.0%
5167-558-422 ADVERTISING AND PRINTING				
Water Reclamation Materials	500	500	0	0.0%
5168-558-422 PERMITS				
NPDES Permit Fee	105,000	120,000	15,000	14.3%
Department of Environmental Health	<u>0</u>	<u>1,500</u>	1,500	100.0%
	105,000	121,500	16,500	100.0%
5171-558-422 CITY WATER				
City Water	0	50,000	50,000	100.0%
5170-558-422 UTILITIES				
Reclaimed Water Treatment (Electrical)	618,460	618,460	0	0.0%
MFRO Electrical	<u>0</u>	<u>780,000</u>	780,000	100.0%
	618,460	1,398,460	780,000	100.0%
5190-558-422 OTHER EXPENSE				
Department of Health Services	20,000	20,000	0	0.0%
5193-558-422 SOFTWARE				
Underground Service Alert	10,000	10,000	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>1,733,460</b>	<b>3,287,960</b>	1,554,500	89.7%
5164-558-422 FLEET SERVICES	8,920	6,800	(2,120)	-23.8%
5178-558-422 NETWORK & SYSTEMS ADMINISTRATION	1,410	2,670	1,260	89.4%
5183-558-422 INSURANCE				
General Liability Insurance	20,060	23,950	3,890	19.4%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>30,390</b>	<b>33,420</b>	3,030	10.0%
<b>SUBTOTAL, RECYCLED WATER</b>	<b>2,075,330</b>	<b>3,623,600</b>	1,548,270	74.6%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>558-422 RECYCLED WATER</b>				
5901-558-422 ALLOCATED IN				
Wastewater	1,388,420	1,381,610	(6,810)	-0.5%
Water	<u>67,200</u>	<u>69,390</u>	2,190	3.3%
	1,455,620	1,451,000	(4,620)	-0.3%
 <b>TOTAL, RECYCLED WATER</b>	 <b>\$3,530,950</b>	 <b>\$5,074,600</b>	 <b>\$1,543,650</b>	 <b>43.7%</b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>558-440 ENVIRONMENTAL PROGRAMS</b>				
5001-558-440 REGULAR FULL-TIME				
1 Assistant Environmental Programs Specialist	\$60,630	\$56,260	(\$4,370)	-7.2%
4 Environmental Compliance Inspectors	274,830	304,950	30,120	11.0%
1 Environmental Compliance Supervisor	119,470	124,980	5,510	4.6%
1 Environmental Programs Manager/Utilities	119,790	107,000	(12,790)	-10.7%
2 Environmental Programs Specialists	160,180	144,660	(15,520)	-9.7%
1 Sr. Environmental Programs Specialist	92,820	88,140	(4,680)	-5.0%
2-4 Sr. Environmental Compliance Inspectors	183,680	186,060	2,380	1.3%
Bilingual Pay	3,900	1,300	(2,600)	-66.7%
	<u>1,015,300</u>	<u>1,013,350</u>	(1,950)	-0.2%
EMPLOYEE OVERHEAD:				
5025-558-440 OTHER EMPLOYEE OVERHEAD	28,930	31,850	2,920	10.1%
5026-558-440 PERS-NORMAL COST	95,930	116,890	20,960	21.8%
5029-558-440 PERS-UNFUNDED LIABILITY	280,640	312,200	31,560	11.2%
5027-558-440 MEDICAL	113,440	143,260	29,820	26.3%
5028-558-440 WORKERS' COMPENSATION	63,800	35,080	(28,720)	-45.0%
5030-558-440 FLEXIBLE BENEFITS	25,680	25,180	(500)	-1.9%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>1,623,720</b>	<b>1,677,810</b>	54,090	3.3%
5101-558-440 OFFICE/OPERATING SUPPLIES				
General Office Supplies	4,000	10,000	6,000	150.0%
Stormwater Stenciling Supplies	0	100	100	100.0%
	<u>4,000</u>	<u>10,100</u>	6,100	152.5%
5126-558-440 MAINTENANCE OF EQUIPMENT				
Field Equipment	500	300	(200)	-40.0%
Monitoring and Sampling	200	200	0	0.0%
	<u>700</u>	<u>500</u>	(200)	-28.6%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>558-440 ENVIRONMENTAL PROGRAMS</b>				
5131-558-440 PROFESSIONAL SERVICES/CONTRACTS				
Carlsbad Watershed Management Area Compliance	115,000	90,000	(25,000)	-21.7%
Dry Weather Outfall Monitoring Program	60,000	70,000	10,000	16.7%
Regional Program Costs	28,910	40,000	11,090	38.4%
San Dieguito Watershed Management Area Compliance	126,650	75,000	(51,650)	-40.8%
Technical Support - Jurisdictional Compliance	90,000	100,000	10,000	11.1%
Wetland Permitting Support	40,000	60,000	20,000	50.0%
Mitigation Area Maintenance	0	20,000	20,000	100.0%
Industrial Pretreatment Support	0	25,000	25,000	100.0%
Uniforms	0	250	250	100.0%
	<u>460,560</u>	<u>480,250</u>	19,690	4.3%
5160-558-440 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	7,000	12,000	5,000	71.4%
5161-558-440 MILEAGE REIMBURSEMENT				
Miscellaneous	300	300	0	0.0%
5162-558-440 DUES AND SUBSCRIPTIONS				
BMP Manuals	1,000	1,250	250	25.0%
Professional Licensing Fees	500	1,500	1,000	200.0%
	<u>1,500</u>	<u>2,750</u>	1,250	83.3%
5167-558-440 ADVERTISING AND PRINTING				
Public Education and Awareness Program	8,000	2,000	(6,000)	-75.0%
5168-558-440 PERMITS				
Permits and Fees (RWQCB Fees)	0	60,000	60,000	100.0%
5173-558-440 OTHER TELEPHONE				
Cell Phones	4,000	8,500	4,500	112.5%
5190-558-440 OTHER EXPENSE				
Permits and Fees (RWQCB Fees)	46,000	0	(46,000)	-100.0%
5193-558-440 SOFTWARE				
Software Licenses (Adobe, etc.)	1,000	1,000	0	0.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>558-440 ENVIRONMENTAL PROGRAMS</b>				
5194-558-440 MINOR OFFICE EQUIPMENT				
Computer Accessories & Peripherals (Monitors, Tablets, ei	3,000	3,000	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>536,060</b>	<b>580,400</b>	44,340	8.3%
5125-558-440 BUILDING MAINTENANCE	34,300	0	(34,300)	-100.0%
5164-558-440 FLEET SERVICES	47,780	55,020	7,240	15.2%
5165-558-440 DUPLICATING	110	0	(110)	-100.0%
5178-558-440 NETWORK & SYSTEMS ADMINISTRATION	23,690	28,930	5,240	22.1%
5183-558-440 INSURANCE				
General Liability Insurance	32,520	75,640	43,120	132.6%
Property Insurance	3,100	3,050	(50)	-1.6%
	35,620	78,690	43,070	120.9%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>141,500</b>	<b>162,640</b>	21,140	14.9%
<b>SUBTOTAL, ENVIRONMENTAL PROGRAMS</b>	<b>2,301,280</b>	<b>2,420,850</b>	119,570	5.2%
5901-558-440 ALLOCATED IN				
Engineering	305,590	281,410	(24,180)	-7.9%
Enterprise Software & Web Administration	1,100	0	(1,100)	-100.0%
Maintenance/Parks	31,570	31,480	(90)	-0.3%
Maintenance/Streets	42,400	71,550	29,150	68.8%
Successor Agency-Housing	7,420	0	(7,420)	-100.0%
Wastewater	27,190	31,030	3,840	14.1%
Water	77,940	75,230	(2,710)	-3.5%
Recycling & Waste Reduction	0	17,100	17,100	100.0%
	493,210	507,800	14,590	3.0%
5902-558-440 ALLOCATED OUT				
Wastewater	(419,020)	(644,940)	(225,920)	53.9%
Water	(65,470)	(74,490)	(9,020)	13.8%
	(484,490)	(719,430)	(234,940)	48.5%
<b>TOTAL, ENVIRONMENTAL PROGRAMS</b>	<b>\$2,310,000</b>	<b>\$2,209,220</b>	(\$100,780)	-4.4%

**CITY OF ESCONDIDO  
FY 2023/24 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	\$346,900
Beverage Recycling	37,740
Household Hazardous Waste	229,600
Recycling Education Grant	7,000
SB 1383 Local Assistance Grant	214,800
Used Oil Recycling	20,310
Transfer from Wastewater Fund	66,020
<b>TOTAL, Sources</b>	<b><u><u>\$922,370</u></u></b>

**Uses of Funds:**

Employee Services	\$335,570
Maintenance and Operations	412,400
Internal Service Charges	134,780
Allocations	(21,380)
Add to Available Fund Balance	61,000
<b>TOTAL, Uses</b>	<b><u><u>\$922,370</u></u></b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>561-407 RECYCLING AND WASTE REDUCTION</b>				
5001-561-407 REGULAR FULL-TIME				
2 Program Assistants	\$101,820	\$108,100	\$6,280	6.2%
1 Program Coordinator	62,680	65,820	3,140	5.0%
1 Administrative Assistant	41,160	42,100	940	2.3%
Bilingual Pay	<u>1,950</u>	<u>1,950</u>	0	0.0%
	207,610	217,970	10,360	5.0%
5004-561-407 TEMPORARY PART-TIME				
Department Specialist	27,000	0	(27,000)	-100.0%
5020-561-407 OVERTIME	1,500	1,500	0	0.0%
EMPLOYEE OVERHEAD:				
5025-561-407 OTHER EMPLOYEE OVERHEAD	8,820	9,780	960	10.9%
5026-561-407 PERS-NORMAL COST	21,930	24,950	3,020	13.8%
5029-561-407 PERS-UNFUNDED LIABILITY	54,390	66,170	11,780	21.7%
5027-561-407 MEDICAL	32,620	12,410	(20,210)	-62.0%
5028-561-407 WORKERS' COMPENSATION	3,360	2,790	(570)	-17.0%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>357,230</b>	<b>335,570</b>	(21,660)	-6.1%
5101-561-407 OFFICE/OPERATING SUPPLIES				
Containers and Equipment	9,000	9,000	0	0.0%
General Office Supplies	<u>1,700</u>	<u>1,700</u>	0	0.0%
	10,700	10,700	0	0.0%
5131-561-407 PROFESSIONAL SERVICES/CONTRACTS				
Household Hazardous Waste Collection	100,000	100,000	0	0.0%
Storage Facility	1,800	0	(1,800)	-100.0%
PW Yard Hazmat Pickup	<u>18,200</u>	<u>20,000</u>	1,800	9.9%
	120,000	120,000	0	0.0%
5160-561-407 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	6,000	6,000	0	0.0%
5162-561-407 DUES & SUBSCRIPTIONS	500	500	0	0.0%



**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>561-407 RECYCLING AND WASTE REDUCTION</b>				
5167-561-407 ADVERTISING AND PRINTING	7,000	7,000	0	0.0%
5190-561-407 OTHER EXPENSE				
Beverage Recycling City/County Payment Program (Grant)	37,740	37,740	0	0.0%
Litter Removal/Composting/Curbside Recycling Programs	10,500	10,550	50	0.5%
RSWA Recycling Education (Grant)	7,000	7,000	0	0.0%
SB1383 Mandated Programs	250,420	190,000	(60,420)	-24.1%
Used Oil Payment Program (Grant)	20,310	22,910	2,600	12.8%
	<u>325,970</u>	<u>268,200</u>	(57,770)	-17.7%
<b>TOTAL, M &amp; O</b>	<b>470,170</b>	<b>412,400</b>	(57,770)	-12.3%
5125-561-407 BUILDING MAINTENANCE	169,880	104,720	(65,160)	-38.4%
5164-561-407 FLEET SERVICES	6,220	5,630	(590)	-9.5%
5178-561-407 NETWORK & SYSTEMS ADMINISTRATION	9,560	9,970	410	4.3%
5183-561-407 INSURANCE				
General Liability Insurance	11,290	14,230	2,940	26.0%
Property Insurance	200	230	30	15.0%
	<u>11,490</u>	<u>14,460</u>	2,970	25.8%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>197,150</b>	<b>134,780</b>	(62,370)	-31.6%
<b>SUBTOTAL, RECYCLING AND WASTE REDUCTION</b>	<b>1,024,550</b>	<b>882,750</b>	(141,800)	-13.8%
5901-561-407 ALLOCATED IN				
Water	12,530	12,820	290	2.3%
5902-561-407 ALLOCATED OUT				
Environmental Programs	(18,780)	(17,100)	1,680	-8.9%
Water	(18,780)	(17,100)	1,680	-8.9%
	<u>(37,560)</u>	<u>(34,200)</u>	3,360	-8.9%
<b>TOTAL, RECYCLING AND WASTE REDUCTION</b>	<b>\$999,520</b>	<b>\$861,370</b>	(\$138,150)	-13.8%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Internal Service Fund Sources and Uses**

**BUILDING MAINTENANCE**

This fund was created to account for the financial activity annual operation costs 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:**

<u>Charges to Departments:</u>	
City Council	54,830
City Manager	163,950
City Attorney	79,050
City Clerk	80,820
City Treasurer	18,150
Finance	109,110
Human Resources/Risk Mgmt.	92,020
Information Systems Administration	104,600
Recreation	483,600
Library	202,300
Older Adult Services	295,760
Communications	6,620
Planning/Building/Code Compliance	173,290
Engineering	226,010
Maintenance/Streets	78,820
Maintenance/Parks	340,100
Radio Communications	5,060
Police	1,561,900
Fire	966,300
Center for the Arts	1,008,960
CDBG Administration	9,970
Successor Agency-Housing	4,810
Water/Lakes	632,650
Wastewater/Environmental Programs	369,240
Recycling & Waste Reduction	104,720
Duplicating	11,990
Fleet Services	134,090
<b>TOTAL, Charges to Departments</b>	<b>7,318,720</b>
Transfer from General Fund	-
<b>TOTAL, Sources</b>	<b>\$7,318,720</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$3,054,160
Maintenance and Operations	4,005,530
Internal Service Charges	209,600
Allocations	49,430
<b>TOTAL, Uses</b>	<b>\$7,318,720</b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>650-450 BUILDING MAINTENANCE</b>				
5001-650-450 REGULAR FULL-TIME				
1 Building Maintenance Superintendent	104,470	104,470	0	0.0%
1 Building Maintenance Supervisor	89,310	90,610	1,300	1.5%
1 Custodial Supervisor	61,140	59,840	(1,300)	-2.1%
5 Custodian I/Is	218,730	215,050	(3,680)	-1.7%
1 Electrician	78,940	86,830	7,890	10.0%
1 Facilities Project Coordinator	82,090	82,090	0	0.0%
2 HVAC Technicians	146,910	146,860	(50)	0.0%
2 Lead Maintenance Technicians	136,120	136,130	10	0.0%
1 Management Analyst II	80,450	74,270	(6,180)	-7.7%
2 Sr. Maintenance Technicians	136,310	140,050	3,740	2.7%
Bilingual Pay	6,500	5,200	(1,300)	-20.0%
Holiday Pay	20,890	20,890	0	0.0%
Shift Differential	9,000	9,000	0	0.0%
	<u>1,170,860</u>	<u>1,171,290</u>	430	0.0%
5003-650-450 REGULAR PART-TIME				
1 Custodian I (.75)	33,370	33,370	0	0.0%
5004-650-450 TEMPORARY PART-TIME				
Temporary Part-Time-PERS	410,040	410,040	0	0.0%
Temporary Part-Time-PARS	232,350	232,350	0	0.0%
Bilingual Pay	2,500	2,500	0	0.0%
	<u>644,890</u>	<u>644,890</u>	0	0.0%
5020-650-450 OVERTIME				
Overtime	102,700	153,350	50,650	49.3%
Standby Pay	32,500	32,500	0	0.0%
	<u>135,200</u>	<u>185,850</u>	50,650	37.5%
EMPLOYEE OVERHEAD:				
5025-650-450 OTHER EMPLOYEE OVERHEAD	54,870	53,430	(1,440)	-2.6%
5026-650-450 PERS-NORMAL COST	160,010	172,870	12,860	8.0%
5029-650-450 PERS-UNFUNDED LIABILITY	387,390	377,050	(10,340)	-2.7%
5027-650-450 MEDICAL	213,700	269,890	56,190	26.3%
5028-650-450 WORKERS' COMPENSATION	135,060	131,280	(3,780)	-2.8%
5030-650-450 FLEXIBLE BENEFITS	14,490	14,240	(250)	-1.7%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>2,949,840</b>	<b>3,054,160</b>	104,320	3.5%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>650-450 BUILDING MAINTENANCE</b>				
5101-650-450 OFFICE/OPERATING SUPPLIES				
Boot Allowance	3,230	3,230	0	0.0%
Miscellaneous Supplies and Code Books	500	500	0	0.0%
Safety Glasses	2,000	2,230	230	11.5%
Small Tools	1,280	1,290	10	0.8%
	<u>7,010</u>	<u>7,250</u>	240	3.4%
5102-650-450 CUSTODIAL SUPPLIES	115,000	115,000	0	0.0%
5107-650-450 MINOR TOOLS & EQUIPMENT	110,000	110,000	0	0.0%
5126-650-450 MAINTENANCE OF EQUIPMENT	3,000	3,000	0	0.0%
5131-650-450 PROFESSIONAL SERVICES/CONTRACTS				
5 Year Elevator Load Test	17,000	17,000	0	0.0%
Appliance Repair	0	40,000	40,000	100.0%
Automatic Doors/Roll Up Doors, Service and Parts	85,000	85,000	0	0.0%
Backflow Device Inspections	4,500	4,500	0	0.0%
Boiler Maintenance	0	8,200	8,200	100.0%
Carpentry and Miscellaneous Repairs	25,000	25,000	0	0.0%
Collapsible Wall Maintenance (Conference Center Salons)	6,000	6,000	0	0.0%
Daley Ranch Water System Maintenance & Testing	2,500	2,500	0	0.0%
Daley Ranch Well Permit	2,250	2,250	0	0.0%
Drain Cleanout/Plumbing Repairs	22,500	22,500	0	0.0%
Elevator Maintenance and Repairs	51,500	51,500	0	0.0%
Elevator State Inspection Fee	3,800	3,800	0	0.0%
Energy Management System	60,000	60,000	0	0.0%
Facility Sign Replacement	3,000	3,000	0	0.0%
Fall Protection Inspection and Certification (CCAIE)	3,500	3,500	0	0.0%
Fire Alarm Inspections, Monitoring and Repairs	78,000	78,000	0	0.0%
Fire Extinguishers	11,000	11,000	0	0.0%
Fire Station Hose Crane Hoist Inspection and Repair	10,000	10,000	0	0.0%
Fire Sprinkler 5 Year Testing and Annual Inspection	\$0	15,110	15,110	100.0%
Floor Repair	5,000	30,000	25,000	500.0%
Generator and Chiller Permits	22,000	27,210	5,210	23.7%
Generator Maintenance	77,000	77,000	0	0.0%
Glass Repair	3,000	6,000	3,000	100.0%
Gym Floor/Dance Floor Refinishing	9,000	9,000	0	0.0%
Hazardous Waste Disposal	12,000	12,000	0	0.0%
HVAC Service Contract (CCAIE and City Hall) - Tecogen	81,390	102,540	21,150	26.0%
Jail Door Maintenance	8,300	8,300	0	0.0%
Lock Repair	3,400	3,400	0	0.0%
Osmosis Equipment Maintenance (Fire Stations 1-7)	7,000	7,000	0	0.0%
Painting	50,000	50,000	0	0.0%
Pest Control	16,500	18,500	2,000	12.1%
Pneumatic Control Maintenance (City Hall and CCAIE)	30,000	30,000	0	0.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>650-450 BUILDING MAINTENANCE</b>				
5131-650-450 PROFESSIONAL SERVICES/CONTRACTS (Continued)				
Replace Fire and Security System Phone Lines to Cellular Connection	0	100,000	100,000	100.0%
Rolling Storage File Maintenance (Police/Fire)	7,500	7,500	0	0.0%
Roof Repair	625,000	625,000	0	0.0%
Security Gate Repair	25,000	25,000	0	0.0%
Security System Monitoring and Repairs	25,000	25,000	0	0.0%
Soft Water Service for Humidifiers (CCAE Museum)	4,500	4,500	0	0.0%
Speed Drive Service (CCAE)	15,000	15,000	0	0.0%
Stage Lift Maintenance (CCAE)	5,000	6,200	1,200	24.0%
Stage Rigging Inspection (CCAE)	13,000	13,000	0	0.0%
Uniforms	5,000	5,000	0	0.0%
UPS Maintenance (Police/Fire)	8,110	8,110	0	0.0%
Water Treatment	10,900	10,900	0	0.0%
	<u>1,454,150</u>	<u>1,675,020</u>	220,870	15.2%
5139-650-450 OTHER BUILDING REPAIRS/MAINTENANCE				
Building Maintenance/Repairs for City Facilities	192,400	192,400	0	0.0%
City Wide HVAC Filter, Belts and Lube Parts	25,000	25,000	0	0.0%
Electrical repair parts	11,670	11,670	0	0.0%
HVAC Repair Parts	11,670	11,670	0	0.0%
	<u>240,740</u>	<u>240,740</u>	0	0.0%
5162-650-450 DUES AND SUBSCRIPTIONS				
Professional Publications	250	250	0	0.0%
5166-650-450 OTHER DUPLICATING				
Duplicating for Bid Advertisements	1,400	1,400	0	0.0%
5170-650-450 UTILITIES				
San Diego Gas & Electric (SDG&E)	360,400	545,060	184,660	51.2%
Police and Fire Headquarters SDG&E	795,000	1,271,810	476,810	60.0%
	<u>1,155,400</u>	<u>1,816,870</u>	661,470	57.3%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>650-450 BUILDING MAINTENANCE</b>				
5171-650-450 WATER				
Water & Wastewater Services	23,000	23,000	0	0.0%
5173-650-450 OTHER TELEPHONE				
Cellular Phone Service	11,000	11,000	0	0.0%
5180-650-450 RENT				
Other Rent (Storage Containers, Equipment, Lifts)	2,000	2,000	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>3,122,950</b>	<b>4,005,530</b>	882,580	28.3%
5164-650-450 FLEET SERVICES	68,730	72,130	3,400	4.9%
5127-650-450 WAREHOUSE	15,940	14,790	(1,150)	-7.2%
5172-650-450 TELECOMMUNICATIONS	570	350	(220)	-38.6%
5174-650-450 RADIO COMMUNICATIONS	1,620	2,560	940	58.0%
5175-650-450 MAIL & MOBILE SERVICES	1,250	900	(350)	-28.0%
5178-650-450 NETWORK & SYSTEMS ADMINISTRATION	17,730	29,610	11,880	67.0%
5183-650-450 INSURANCE				
General Liability Insurance	111,530	89,260	(22,270)	-20.0%
Property Insurance	0	0	0	0.0%
	111,530	89,260	(22,270)	-20.0%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>217,370</b>	<b>209,600</b>	(7,770)	-3.6%
<b>SUBTOTAL, BUILDING MAINTENANCE</b>	<b>6,290,160</b>	<b>7,269,290</b>	979,130	15.6%
5901-650-450 ALLOCATED IN				
Streets	51,230	49,430	(1,800)	-3.5%
<b>TOTAL, BUILDING MAINTENANCE</b>	<b>\$6,341,390</b>	<b>\$7,318,720</b>	\$977,330	15.4%

**CITY OF ESCONDIDO  
FY 2023/24 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	\$16,440
Maintenance/Streets	14,790
Water	82,190
Lakes	4,940
Wastewater	13,150
Building Maintenance	14,790
Fleet	18,080
<b>TOTAL, Sources</b>	<b><u>\$164,380</u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$108,030
Maintenance and Operations	6,210
Internal Service Charges	38,440
<b>TOTAL, Operating Budget</b>	<b><u>152,680</u></b>
Add to Available Fund Balance	11,700
<b>TOTAL, Uses</b>	<b><u>\$164,380</u></b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>652-710 WAREHOUSE</b>				
5001-652-710 REGULAR FULL-TIME				
1 Purchasing/Inventory Control	\$49,980	\$51,370	\$1,390	2.8%
5004-652-710 TEMPORARY PART-TIME				
Department Specialist	24,600	24,600	0	0.0%
5020-652-710 OVERTIME	300	300	0	0.0%
EMPLOYEE OVERHEAD:				
5025-652-710 OTHER EMPLOYEE OVERHEAD	2,320	1,960	(360)	-15.5%
5026-652-710 PERS-NORMAL COST	7,880	5,930	(1,950)	-24.7%
5029-652-710 PERS-UNFUNDED LIABILITY	16,520	15,740	(780)	-4.7%
5027-652-710 MEDICAL	6,060	6,210	150	2.5%
5028-652-710 WORKERS' COMPENSATION	6,140	1,920	(4,220)	-68.7%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>113,800</b>	<b>108,030</b>	<b>(5,770)</b>	<b>-5.1%</b>
5101-652-710 OFFICE/OPERATING SUPPLIES				
Miscellaneous Supplies	660	660	0	0.0%
Safety Glasses/Shoes	400	400	0	0.0%
Small Tools	370	370	0	0.0%
Uniforms	700	700	0	0.0%
	2,130	2,130	0	0.0%
5126-652-710 MAINTENANCE OF EQUIPMENT				
Printer & Fax Maintenance Agreements	300	300	0	0.0%



**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>652-710 WAREHOUSE</b>				
5131-652-710 PROFESSIONAL SERVICES/CONTRACTS				
Cable TV Services	580	580	0	0.0%
5190-652-710 OTHER EXPENSE	2,500	2,500	0	0.0%
5193-652-710 SOFTWARE				
Cityworks - Inventory Management Software	700	700	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>6,210</b>	<b>6,210</b>	0	0.0%
5164-652-710 FLEET SERVICES	24,810	21,510	(3,300)	-13.3%
5172-652-710 TELECOMMUNICATIONS	850	890	40	4.7%
5178-652-710 NETWORK & SYSTEMS ADMINISTRATION	7,010	8,190	1,180	16.8%
5183-652-710 INSURANCE				
General Liability Insurance	10,370	5,470	(4,900)	-47.3%
Property Insurance	2,100	2,380	280	13.3%
	12,470	7,850	(4,620)	-37.0%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>45,140</b>	<b>38,440</b>	(6,700)	-14.8%
<b>TOTAL, WAREHOUSE</b>	<b>\$165,150</b>	<b>\$152,680</b>	(\$12,470)	-7.6%

**CITY OF ESCONDIDO**  
**FY 2023/24 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>	
Risk Management	\$4,080
Recreation	24,470
Planning	3,070
Code Compliance	56,180
Building	33,250
Engineering	65,320
Maintenance/Streets	503,460
Maintenance/Parks	157,600
Police	641,390
Fire	645,160
Non-Departmental	25,900
CDBG Administration	1,070
Water	1,098,540
Canal	102,480
Lakes	198,130
Wastewater	825,320
Recycled Water	6,800
Environmental Programs	55,020
Recycling & Waste Reduction	5,630
Building Maintenance	72,130
Warehouse	21,510
Network & Systems Administration	5,200
<b>TOTAL, Charges to Departments</b>	<b>\$4,551,710</b>
Accident Recovery	50,000
Interest	125,000
Use of Available Fund Balance	3,610,070
<b>TOTAL, Sources</b>	<b>\$8,336,780</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$1,665,600
Maintenance and Operations	2,652,950
Capital Outlay	3,703,100
Internal Service Charges	265,700
Allocations	49,430
<b>TOTAL, Uses</b>	<b>\$8,336,780</b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>653-715 FLEET SERVICES</b>				
5001-653-715 REGULAR FULL-TIME				
1 Fleet Maintenance Superintendent	\$104,470	\$106,030	\$1,560	1.5%
1 Department Assistant	45,380	41,170	(4,210)	-9.3%
1 Division Coordinator	52,640	47,740	(4,900)	-9.3%
7 Equipment Mechanic I/Is	537,140	547,370	10,230	1.9%
2 Lead Mechanics	194,920	200,750	5,830	3.0%
Bilingual Pay	1,300	1,300	0	0.0%
	<u>935,850</u>	<u>944,360</u>	8,510	0.9%
5020-653-715 OVERTIME				
Scheduled Overtime	40,000	40,000	0	0.0%
Stand By	10,900	10,900	0	0.0%
Unscheduled/Emergency Overtime	<u>20,000</u>	<u>20,000</u>	0	0.0%
	70,900	70,900	0	0.0%
EMPLOYEE OVERHEAD:				
5025-653-715 OTHER EMPLOYEE OVERHEAD	32,530	30,360	(2,170)	-6.7%
5026-653-715 PERS-NORMAL COST	91,100	103,540	12,440	13.7%
5029-653-715 PERS-UNFUNDED LIABILITY	307,360	289,540	(17,820)	-5.8%
5027-653-715 MEDICAL	139,440	149,900	10,460	7.5%
5028-653-715 WORKERS' COMPENSATION	65,910	65,600	(310)	-0.5%
5030-653-715 FLEXIBLE BENEFITS	11,690	11,400	(290)	-2.5%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>1,654,780</b>	<b>1,665,600</b>	10,820	0.7%
5101-653-715 OFFICE/OPERATING SUPPLIES				
APCD Permits (Fuel Island and PERP)	10,000	10,000	0	0.0%
Face Shields, Gloves, Goggles	1,000	1,000	0	0.0%
General Office Supplies	1,000	1,000	0	0.0%
Hazardous Waste	8,000	8,000	0	0.0%
Safety Shoes and Equipment (Eye Exam/Glasses)	4,000	4,000	0	0.0%
Shop Support Items	14,400	9,400	(5,000)	-34.7%
Small Tools	2,000	2,000	0	0.0%
Tool Allowance	6,800	6,800	0	0.0%
Wash Rack Supplies	5,500	5,500	0	0.0%
Welding Tank Rental & Supplies	<u>1,000</u>	<u>1,000</u>	0	0.0%
	53,700	48,700	(5,000)	-9.3%
5111-653-715 GASOLINE	900,000	1,075,000	175,000	19.4%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

		<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>653-715 FLEET SERVICES</b>					
5112-653-715	OIL AND LUBRICANTS	40,000	40,000	0	0.0%
5113-653-715	OTHER MOTIVE FUELS	300,000	475,000	175,000	58.3%
5115-653-715	TIRES AND TUBES	145,000	145,000	0	0.0%
5116-653-715	REPAIR PARTS				
	Auto Repair Parts	300,000	400,000	100,000	33.3%
5117-653-715	OUTSIDE REPAIRS	250,000	250,000	0	0.0%
5118-653-715	MOTIVE REPAIR PARTS				
	Automotive-Related Hardware	7,500	7,500	0	0.0%
5119-653-715	ACCIDENT REPAIRS	74,000	74,000	0	0.0%
5126-653-715	MAINTENANCE OF EQUIPMENT				
	Fuel System and Pump Repair	2,000	2,000	0	0.0%
	Miscellaneous Maintenance	2,000	2,000	0	0.0%
	Vehicle Hoist Repair	1,000	1,000	0	0.0%
		<u>5,000</u>	<u>5,000</u>	0	0.0%
5128-653-715	MAJOR MAINTENANCE				
	Vehicle Painting	10,000	10,000	0	0.0%
5131-653-715	PROFESSIONAL SERVICES/CONTRACTS				
	APCD Fuel Pump Testing	3,000	3,310	310	10.3%
	Diagnostic Software Contracts	4,000	10,000	6,000	150.0%
	Fleet Management Software Contract	17,000	17,000	0	0.0%
	Fuel Tank Maintenance	13,000	13,000	0	0.0%
	Hazmat Pickup	8,500	9,000	500	5.9%
	Safety Testing - Aerial Apparatus	3,600	3,800	200	5.6%
	Safety Testing - Boom Trucks Aerial Lift	2,000	3,000	1,000	50.0%
	Smog Scope Service Contract	1,500	2,000	500	33.3%
	Tire Disposal/Recycling	8,000	10,000	2,000	25.0%
	Uniform Contract	9,000	9,000	0	0.0%
	Wash Rack Maintenance	5,000	5,000	0	0.0%
	Quarterly Mobile Crane Inspections	5,000	5,000	0	0.0%
		<u>79,600</u>	<u>90,110</u>	10,510	13.2%
5160-653-715	TRAINING AND MEETINGS				
	Fire Mechanic EVT Training, Smog Cert Training	5,000	10,000	5,000	100.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>653-715 FLEET SERVICES</b>				
5162-653-715 DUES AND SUBSCRIPTIONS				
Smog Book - Cal Air Resources	140	140	0	0.0%
5173-653-715 OTHER TELEPHONE				
Cellular Phone Service	2,500	2,500	0	0.0%
5190-653-715 OTHER EXPENSE				
Car Washes	20,000	20,000	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>2,192,440</b>	<b>2,652,950</b>	460,510	21.0%
5208-653-715 MOTIVE EQUIPMENT				
Vehicle Replacement	3,351,000	3,703,100	352,100	10.5%
<b>TOTAL, CAPITAL OUTLAY</b>	<b>3,351,000</b>	<b>3,703,100</b>	352,100	10.5%
5125-653-715 BUILDING MAINTENANCE	195,890	134,090	(61,800)	-31.5%
5127-653-715 WAREHOUSE	19,490	18,080	(1,410)	-7.2%
5165-653-715 DUPLICATING	910	1,440	530	58.2%
5172-653-715 TELECOMMUNICATIONS	1,500	1,240	(260)	-17.3%
5174-653-715 RADIO COMMUNICATIONS	2,430	3,830	1,400	57.6%
5175-653-715 MAIL & MOBILE SERVICES	420	160	(260)	-61.9%
5178-653-715 NETWORK & SYSTEMS ADMINISTRATION	21,680	25,620	3,940	18.2%
5183-653-715 INSURANCE				
General Liability Insurance	65,880	78,310	12,430	18.9%
Property Insurance	2,580	2,930	350	13.6%
	68,460	81,240	12,780	18.7%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>310,780</b>	<b>265,700</b>	(45,080)	-14.5%
<b>SUBTOTAL, FLEET SERVICES</b>	<b>7,509,000</b>	<b>8,287,350</b>	778,350	10.4%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>653-715 FLEET SERVICES</b>				
5901-653-715 ALLOCATED IN				
Streets	51,230	49,430	(1,800)	-3.5%
<b>TOTAL, FLEET SERVICES</b>	<b>\$7,560,230</b>	<b>\$8,336,780</b>	<b>\$776,550</b>	<b>10.3%</b>

**CITY OF ESCONDIDO**  
**FY 2023/24 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	\$1,620
City Manager	8,700
City Attorney	13,100
City Clerk	9,810
Finance	9,360
Human Resources	9,470
Risk Management	380
Information Systems	1,170
Recreation	18,170
Library	34,570
Older Adult Services	6,940
Communications	260
Planning	13,780
Code Compliance	780
Building	3,320
Engineering	7,380
Maintenance/Streets	8,670
Police	70,670
Fire & Emergency Management	22,520
Non-Departmental/Education Compact	2,650
CDBG Administration	1,150
Housing	530
Water/Lakes	19,510
Wastewater/Environmental Programs	13,180
Fleet Services	1,440
Network & Systems Administration	1,450
Benefits Administration	730
Workers' Compensation	150
<b>TOTAL, Charges to Departments</b>	<b>281,460</b>
Use of Available Fund Balance	3,410
<b>TOTAL, Sources</b>	<b>\$284,870</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$116,390
Maintenance and Operations	111,990
Internal Service Charges	19,490
Allocations	37,000
<b>TOTAL, Uses</b>	<b>\$284,870</b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>654-770    DUPLICATING</b>				
5001-654-770    REGULAR FULL-TIME				
1 Management Analyst I	\$0	\$64,150	\$64,150	100.0%
<del>1 Publications Coordinator II</del>	52,640	0	(\$52,640)	-100.0%
EMPLOYEE OVERHEAD:				
5025-654-770    OTHER EMPLOYEE OVERHEAD	2,000	2,120	120	6.0%
5026-654-770    PERS-NORMAL COST	5,560	7,410	1,850	33.3%
5029-654-770    PERS-UNFUNDED LIABILITY	16,980	19,650	2,670	15.7%
5027-654-770    MEDICAL	12,830	18,470	5,640	44.0%
5028-654-770    WORKERS' COMPENSATION	850	820	(30)	-3.5%
5030-654-770    FLEXIBLE BENEFITS	3,310	3,770	460	13.9%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>94,170</b>	<b>116,390</b>	22,220	23.6%
 5101-654-770    OFFICE/OPERATING SUPPLIES				
Duplicating Supplies	3,300	3,300	0	0.0%
Finishing Supplies	650	650	0	0.0%
Paper (4.5 mil. copies)	23,000	23,000	0	0.0%
Printer Supplies	2,000	2,000	0	0.0%
	<u>28,950</u>	<u>28,950</u>	0	0.0%
 5126-654-770    MAINTENANCE OF EQUIPMENT				
Duplo Duplicator	3,000	3,000	0	0.0%
Folding Machine	1,000	1,000	0	0.0%
Paper Cutting Machine	1,000	1,000	0	0.0%
	<u>5,000</u>	<u>5,000</u>	0	0.0%
 5131-654-770    PROFESSIONAL SERVICES/CONTRACTS				
Account Software	1,000	1,000	0	0.0%
Image Source	2,400	2,640	240	10.0%
Kyocera	66,400	24,000	(42,400)	-63.9%
Miscellaneous Printing	0	18,000	18,000	100.0%
Xerox Lease (5090/5046)	43,200	32,400	(10,800)	-25.0%
	<u>113,000</u>	<u>78,040</u>	(34,960)	-30.9%
 <b>TOTAL, M &amp; O</b>	<b>146,950</b>	<b>111,990</b>	(34,960)	-23.8%



**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>654-770    DUPLICATING</b>				
5125-654-770    BUILDING MAINTENANCE	9,320	11,990	2,670	28.6%
5172-654-770    TELECOMMUNICATIONS	280	120	(160)	-57.1%
5178-654-770    NETWORK & SYSTEMS ADMINISTRATION	2,800	3,400	600	21.4%
5183-654-770    INSURANCE				
General Liability Insurance	2,730	3,000	270	9.9%
Property Insurance	920	980	60	6.5%
	<u>3,650</u>	<u>3,980</u>	330	9.0%
 <b>TOTAL, INTERNAL SERVICE CHARGES</b>	 <b>16,050</b>	 <b>19,490</b>	 3,440	 21.4%
 <b>SUBTOTAL, DUPLICATING</b>	 <b>257,170</b>	 <b>247,870</b>	 (9,300)	 -3.6%
 5901-654-770    ALLOCATED IN				
Info Systems/Administration	27,600	37,000	9,400	34.1%
 <b>TOTAL, DUPLICATING</b>	 <b>\$284,770</b>	 <b>\$284,870</b>	 \$100	 0.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 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:**

Charges to Departments:

City Council	\$1,120
City Manager	1,810
City Attorney	2,360
City Clerk	1,470
City Treasurer	350
Finance	9,040
Human Resources	2,330
Risk Management	350
Information Systems	2,390
Recreation	20,570
Library	16,600
Older Adult Services/Sr. Nutrition	8,000
Communications/Digital Media Services	810
Planning	3,140
Code Compliance	2,440
Building	3,220
Engineering	89,670
Maintenance/Parks	350
Maintenance/Streets	8,860
Police	140,830
Fire	49,380
Center for the Arts	17,870
Non-Departmental	1,960
CDBG ADMIN	690
Successor Agency-Housing	1,720
Water/Lakes	23,660
Wastewater	28,050
Building Maintenance	350
Warehouse	890
Fleet Services	1,240
Duplicating	120
Network & Systems Administration	2,910
Mail & Mobile Services	550
Workers' Compensation/Benefits Administration	900
Education COMPACT	3,800
Credit Union	3,370

<b>TOTAL, Charges to Departments</b>	<b>\$453,170</b>
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Use of Available Fund Balance	1,510
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<b>TOTAL, Sources</b>	<b>\$454,680</b>
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**Uses of Funds:**

Operating Budget	
Employee Services	\$107,480
Maintenance and Operations	253,210
Internal Service Charges	12,140
Allocations	52,000
Add to Available Fund Balance	29,850
<b>TOTAL, Uses</b>	<b>\$454,680</b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>654-771 TELECOMMUNICATIONS</b>				
5001-654-771 REGULAR FULL-TIME				
1 Telecommunications Specialist	\$61,040	\$61,040	\$0	0.0%
5020-654-771 OVERTIME				
Overtime	3,160	3,160	0	0.0%
Standby Pay	4,000	4,000	0	0.0%
	<u>7,160</u>	<u>7,160</u>	0	0.0%
EMPLOYEE OVERHEAD:				
5025-654-771 OTHER EMPLOYEE OVERHEAD	2,240	2,110	(130)	-5.8%
5026-654-771 PERS-NORMAL COST	6,450	7,050	600	9.3%
5029-654-771 PERS-UNFUNDED LIABILITY	19,690	19,160	(530)	-2.7%
5027-654-771 MEDICAL	6,410	6,540	130	2.0%
5028-654-771 WORKERS' COMPENSATION	1,030	780	(250)	-24.3%
5030-654-771 FLEXIBLE BENEFITS	3,640	3,640	0	0.0%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>107,660</b>	<b>107,480</b>	(180)	-0.2%
5101-654-771 OFFICE/OPERATING SUPPLIES				
Tools & Wiring Supplies	1,000	1,000	0	0.0%
5126-654-771 MAINTENANCE OF EQUIPMENT				
VoIP Network Software & Equipment	36,000	20,000	(16,000)	-44.4%
Wireless Network	8,000	10,000	2,000	25.0%
	<u>44,000</u>	<u>30,000</u>	(14,000)	-31.8%
5131-654-771 PROFESSIONAL SERVICES/CONTRACTS				
Telecommunication Services	10,000	10,000	0	0.0%
5160-654-771 TRAINING & MEETINGS				
Seminars, Conferences, Workshops	6,000	6,000	0	0.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>654-771 TELECOMMUNICATIONS</b>				
5173-654-771 OTHER TELEPHONE				
AT&T Telephone Service - Voice & Data	143,500	101,280	(42,220)	-29.4%
Cellular Data Connection	6,000	3,800	(2,200)	-36.7%
Cellular Phone Service	1,860	350	(1,510)	-81.2%
Cox Ethernet Services - VoIP & Data	49,500	45,260	(4,240)	-8.6%
SIP Services	22,200	14,180	(8,020)	-36.1%
Translation Services	1,700	1,340	(360)	-21.2%
	<u>224,760</u>	<u>166,210</u>	(58,550)	-26.1%
5194-654-771 MINOR OFFICE EQUIPMENT				
Voice/Data Hardware Upgrades	40,000	40,000	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>325,760</b>	<b>253,210</b>	(72,550)	-22.3%
5175-654-771 MAIL & MOBILE SERVICES	100	660	560	560.0%
5178-654-771 NETWORK & SYSTEMS ADMINISTRATION	5,530	7,430	1,900	34.4%
5183-654-771 INSURANCE				
General Liability Insurance	3,530	4,050	520	14.7%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>9,160</b>	<b>12,140</b>	2,980	32.5%
<b>SUBTOTAL, TELECOMMUNICATIONS</b>	<b>442,580</b>	<b>372,830</b>	(69,750)	-15.8%
5901-654-771 ALLOCATED IN				
Info Systems/Administration	50,000	52,000	2,000	4.0%
<b>TOTAL, TELECOMMUNICATIONS</b>	<b>\$492,580</b>	<b>\$424,830</b>	(\$67,750)	-13.8%

**CITY OF ESCONDIDO**  
**FY 2023/24 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	\$710
City Manager	32,740
City Attorney	1,520
City Clerk	1,160
Finance	58,170
Human Resources	1,380
Risk Management	470
Enterprise Software & Web Administration	80
Recreation	2,130
Library	4,880
Older Adult Services	100
Communications	160
Planning	14,880
Code Compliance	4,640
Building	3,960
Engineering	2,380
Maintenance/Streets	5,330
Maintenance/Parks	1,150
Police	57,580
Fire	10,520
CDBG Administration	400
Housing	5,040
Water/Lakes	18,210
Wastewater/Environmental Programs	8,690
Building Maintenance/Fleet Services	1,060
Telecommunications	660
Network & Systems Administration	900
Workers' Compensation	80
Benefits Administration	9,180
<b>TOTAL, Charges to Departments</b>	<b>248,160</b>
Use of Available Fund Balance	1,090
<b>TOTAL, Sources</b>	<b>\$249,250</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$77,290
Maintenance and Operations	122,070
Internal Service Charges	4,890
Allocations	45,000
<b>TOTAL, Uses</b>	<b>\$249,250</b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>654-772 MAIL &amp; MOBILE SERVICES</b>				
5001-654-772 REGULAR FULL-TIME				
1 Division Coordinator	\$52,640	\$49,740	(\$2,900)	-5.5%
EMPLOYEE OVERHEAD:				
5025-654-772 OTHER EMPLOYEE OVERHEAD	2,000	2,360	360	18.0%
5026-654-772 PERS-NORMAL COST	5,560	5,750	190	3.4%
5029-654-772 PERS-UNFUNDED LIABILITY	16,980	15,620	(1,360)	-8.0%
5027-654-772 MEDICAL	17,250	0	(17,250)	-100.0%
5028-654-772 WORKERS' COMPENSATION	850	630	(220)	-25.9%
5030-654-772 FLEXIBLE BENEFITS	3,310	3,190	(120)	-3.6%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>98,590</b>	<b>77,290</b>	<b>(21,300)</b>	<b>-21.6%</b>
5101-654-772 OPERATING SUPPLIES				
Business Reply & Bulk Rate Permits/Office Supplies	400	400	0	0.0%
Postage	58,000	58,000	0	0.0%
Tape Rolls & Cartridge Meter	1,000	1,000	0	0.0%
	<u>59,400</u>	<u>59,400</u>	0	0.0%
5131-654-772 PROFESSIONAL SERVICES/CONTRACTS				
Community Notification Services	16,500	16,500	0	0.0%
Document Shredding Service	540	600	60	11.1%
Extenal Mailing	0	9,000	9,000	100.0%
Mail Delivery Service for Daily Off-Sites	24,000	26,400	2,400	10.0%
Postal Machine Lease	9,200	9,200	0	0.0%
	<u>50,240</u>	<u>61,700</u>	11,460	22.8%
5173-654-772 OTHER TELEPHONE				
Cellular Phone Service	970	970	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>110,610</b>	<b>122,070</b>	<b>11,460</b>	<b>10.4%</b>
5178-654-772 NETWORK & SYSTEMS ADMINISTRATION	1,410	2,030	620	44.0%

**CITY OF ESCONDIDO  
FY 2023/24 Operating Budget  
Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>654-772 MAIL &amp; MOBILE SERVICES</b>				
5183-654-772 INSURANCE				
General Liability Insurance	2,440	2,860	420	17.2%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>3,850</b>	<b>4,890</b>	1,040	27.0%
<b>SUBTOTAL, MAIL &amp; MOBILE SERVICES</b>	<b>213,050</b>	<b>204,250</b>	(8,800)	-4.1%
5901-654-772 ALLOCATED IN				
Info Systems/Administration	43,000	45,000	2,000	4.7%
<b>TOTAL, MAIL &amp; MOBILE SERVICES</b>	<b>\$256,050</b>	<b>\$249,250</b>	(\$6,800)	-2.7%

**CITY OF ESCONDIDO**  
**FY 2023/24 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:**

Charges to Departments:

City Council	\$12,760
City Manager	26,530
City Attorney	32,220
City Clerk	34,690
City Treasurer	1,930
Finance	65,640
Human Resources/Risk Management	40,500
Information Systems	46,310
Recreation	67,050
Library	171,400
Older Adult Services/Sr. Nutrition	18,250
Communications/Digital Media Services	28,040
Planning	40,080
Code Compliance	44,990
Building	27,650
Engineering	82,480
Maintenance/Streets	116,590
Maintenance/Parks	18,140
Police	816,210
Fire/Emergency Management	327,040
Center for the Arts	74,340
Non-Departmental	59,570
CDBG Administration	8,590
Successor Agency-Housing	6,070
Water/Canal/Lakes	291,450
Wastewater/Recycled Water/Environmental Programs	347,510
Recycling and Waste Reduction	9,970
Building Maintenance	29,610
Warehouse	8,190
Fleet Services	25,620
Duplicating	3,400
Telecommunications	7,430
Mail & Mobile Services	2,030
Workers' Compensation/Benefits Administration	5,200
Credit Union	23,450
Escondido Education Compact	4,130
<b>TOTAL, Charges to Departments</b>	<b>2,925,060</b>
Use of Available Fund Balance	121,720
<b>TOTAL, Sources</b>	<b><u>\$3,046,780</u></b>

**Uses of Funds:**

Operating Budget	
Employee Services	\$1,849,780
Maintenance and Operations	1,123,600
Internal Service Charges	17,800
Allocations	55,600
<b>TOTAL, Uses</b>	<b><u>\$3,046,780</u></b>



**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>657-033 NETWORK &amp; SYSTEMS ADMINISTRATION</b>				
5001-657-033 REGULAR FULL-TIME				
1 Network Manager	\$115,540	\$115,230	(\$310)	-0.3%
1 Network Administrator II	88,410	96,280	7,870	8.9%
3-4 Network Systems Engineers	297,830	276,260	(21,570)	-7.2%
6 Network Systems Technician I/II/IIIs	362,300	411,150	48,850	13.5%
2 4- Sr. Network Systems Engineer	90,570	194,720	104,150	115.0%
Vacation Contingency	8,230	8,230	0	0.0%
	<u>962,880</u>	<u>1,101,870</u>	138,990	14.4%
5020-657-033 OVERTIME				
Call Back	15,000	15,000	0	0.0%
Comp Time Contingency	4,090	4,090	0	0.0%
Standby Pay	5,000	5,000	0	0.0%
	<u>24,090</u>	<u>24,090</u>	0	0.0%
EMPLOYEE OVERHEAD:				
5025-657-033 OTHER EMPLOYEE OVERHEAD	32,960	34,210	1,250	3.8%
5026-657-033 PERS-NORMAL COST	101,690	127,180	25,490	25.1%
5029-657-033 PERS-UNFUNDED LIABILITY	283,310	332,170	48,860	17.2%
5027-657-033 MEDICAL	165,640	156,600	(9,040)	-5.5%
5028-657-033 WORKERS' COMPENSATION	15,810	14,310	(1,500)	-9.5%
5030-657-033 FLEXIBLE BENEFITS	53,780	59,350	5,570	10.4%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>1,640,160</b>	<b>1,849,780</b>	209,620	12.8%
5101-657-033 OFFICE/OPERATING SUPPLIES				
Computer Based Training Materials	5,000	5,000	0	0.0%
General Office Supplies/Printer Supplies	2,500	2,500	0	0.0%
Hardware Inventory	6,000	6,000	0	0.0%
Server Backup Tapes	5,000	5,000	0	0.0%
	<u>18,500</u>	<u>18,500</u>	0	0.0%
5126-657-033 MAINTENANCE OF EQUIPMENT				
Downtown Wireless	5,000	5,000	0	0.0%
Printers - Laser (HP, Canon)	1,200	1,200	0	0.0%
	<u>6,200</u>	<u>6,200</u>	0	0.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>657-033 NETWORK &amp; SYSTEMS ADMINISTRATION</b>				
5131-657-033 PROFESSIONAL SERVICES/CONTRACTS				
Camera System	10,000	10,000	0	0.0%
Network Security Audit	15,000	17,000	2,000	13.3%
PCI Compliance	18,700	18,700	0	0.0%
Specialized Services	0	100,000	100,000	100.0%
	<u>43,700</u>	<u>145,700</u>	102,000	233.4%
5161-657-033 MILEAGE	500	500	0	0.0%
5173-657-033 OTHER TELEPHONE				
Cellular Telephone Expenses	8,200	8,200	0	0.0%
5193-657-033 SOFTWARE				
Backup Software	12,500	12,500	0	0.0%
Camera Software	6,000	6,000	0	0.0%
Internet Firewall Maintenance	35,000	35,000	0	0.0%
Management Software Maintenance	26,000	26,000	0	0.0%
Microsoft Enterprise Agreement	305,000	600,000	295,000	96.7%
	<u>384,500</u>	<u>679,500</u>	295,000	76.7%
5194-657-033 MINOR OFFICE EQUIPMENT				
City Camera System	40,000	40,000	0	0.0%
Desktop Replacement	70,000	100,000	30,000	42.9%
Server Replacement	70,000	100,000	30,000	42.9%
Library Public Technology	25,000	25,000	0	0.0%
	<u>205,000</u>	<u>265,000</u>	60,000	29.3%
<b>TOTAL, M &amp; O</b>	<b>666,600</b>	<b>1,123,600</b>	457,000	68.6%
5164-657-033 FLEET SERVICES	4,520	5,200	680	15.0%
5165-657-033 DUPLICATING	30	1,450	1,420	4733.3%
5172-657-033 TELECOMMUNICATIONS	3,290	2,910	(380)	-11.6%
5175-657-033 MAIL & MOBILE SERVICES	1,350	900	(450)	-33.3%
5183-657-033 INSURANCE				
General Liability Insurance	25,360	5,530	(19,830)	-78.2%
Property Insurance	1,720	1,810	90	5.2%
	<u>27,080</u>	<u>7,340</u>	(19,740)	-72.9%

**CITY OF ESCONDIDO  
FY 2023/24 Operating Budget  
Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>657-033 NETWORK &amp; SYSTEMS ADMINISTRATION</b>				
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>36,270</b>	<b>17,800</b>	(18,470)	-50.9%
 <b>SUBTOTAL, NETWORK &amp; SYSTEMS ADMINISTRATION</b>	 <b>2,343,030</b>	 <b>2,991,180</b>	 648,150	 27.7%
 5901-657-033 ALLOCATED IN				
Info Systems/Administration	36,900	55,600	18,700	50.7%
 <b>TOTAL, NETWORK &amp; SYSTEMS ADMINISTRATION</b>	 <b>\$2,379,930</b>	 <b>\$3,046,780</b>	 \$666,850	 28.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 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	\$6,090,960
Interest	150,000
<b>TOTAL, Sources</b>	<b><u><u>\$6,240,960</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$164,990
Maintenance and Operations	5,668,480
Internal Service Charges	32,780
Allocations	374,710
<b>TOTAL, Uses</b>	<b><u><u>\$6,240,960</u></u></b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>690-721 WORKERS' COMPENSATION INSURANCE</b>				
5001-690-721 REGULAR FULL-TIME				
1 Sr. Human Resources Analyst	\$92,250	\$96,860	\$4,610	5.0%
EMPLOYEE OVERHEAD:				
5025-690-721 OTHER EMPLOYEE OVERHEAD	2,400	2,490	90	3.8%
5026-690-721 PERS-NORMAL COST	9,740	11,190	1,450	14.9%
5029-690-721 PERS-UNFUNDED LIABILITY	29,760	29,670	(90)	-0.3%
5027-690-721 MEDICAL	17,250	18,470	1,220	7.1%
5028-690-721 WORKERS' COMPENSATION	1,490	1,230	(260)	-17.4%
5030-690-721 FLEXIBLE BENEFITS	4,890	5,080	190	3.9%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>157,780</b>	<b>164,990</b>	7,210	4.6%
5101-690-721 OFFICE/OPERATING SUPPLIES				
Workers' Comp Supplies	750	1,500	750	100.0%
5129-690-721 BENEFITS PAID				
Workers' Comp Benefits	1,666,990	1,666,990	0	0.0%
5130-690-721 MEDICAL SERVICES				
Medical Services, Physical Therapy, Prescriptions	1,913,700	1,913,700	0	0.0%
5131-690-721 PROFESSIONAL SERVICES/CONTRACTS				
TPA Trust Account - Medical Reviews, Investigations, Etc	45,900	45,900	0	0.0%
Subrosa Services	20,400	20,400	0	0.0%
Third Party Administrator	550,000	550,000	0	0.0%
	616,300	616,300	0	0.0%
5133-690-721 LEGAL COUNSEL				
Legal Fees	290,000	253,190	(36,810)	-12.7%
5160-690-721 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	3,500	2,000	(1,500)	-42.9%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>690-721 WORKERS' COMPENSATION INSURANCE</b>				
5161-690-721 MILEAGE REIMBURSEMENT				
Mileage Reimbursement for Workers' Comp Claims	500	500	0	0.0%
5162-690-721 DUES AND SUBSCRIPTIONS				
Matthew Bender & Co - WC Law Book	350	350	0	0.0%
5167-690-721 ADVERTISING AND PRINTING				
Workers' Compensation Forms	100	0	(100)	-100.0%
5169-690-721 OTHER INSURANCE				
Excess Insurance	840,000	1,082,500	242,500	28.9%
State Self Insurance	<u>130,000</u>	<u>130,000</u>	0	0.0%
	970,000	1,212,500	242,500	25.0%
5173-690-721 OTHER TELEPHONE				
Cellular Phones	1,450	1,450	0	0.0%
<b>TOTAL, M &amp; O</b>	<b>5,463,640</b>	<b>5,668,480</b>	204,840	3.7%
5165-690-721 DUPLICATING	40	150	110	275.0%
5172-690-721 TELECOMMUNICATIONS	140	120	(20)	-14.3%
5175-690-721 MAIL & MOBILE SERVICES	200	80	(120)	-60.0%
5178-690-721 NETWORK & SYSTEMS ADMINISTRATION	1,320	640	(680)	-51.5%
5183-690-721 INSURANCE				
General Liability Insurance	29,020	31,790	2,770	9.5%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>30,720</b>	<b>32,780</b>	2,060	6.7%
<b>SUBTOTAL, WORKERS' COMPENSATION INSURANCE</b>	<b>5,652,140</b>	<b>5,866,250</b>	214,110	3.8%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>690-721 WORKERS' COMPENSATION INSURANCE</b>				
5901-690-721 ALLOCATED IN				
City Attorney	149,380	156,320	6,940	4.6%
Finance	17,700	17,140	(560)	-3.2%
Human Resources	45,060	47,520	2,460	5.5%
Risk Management	<u>149,940</u>	<u>153,730</u>	3,790	2.5%
	362,080	374,710	12,630	3.5%
 <b>TOTAL, WORKERS' COMPENSATION INSURANCE</b>	 <b>\$6,014,220</b>	 <b>\$6,240,960</b>	 <b>\$226,740</b>	 <b>3.8%</b>

**CITY OF ESCONDIDO**  
**FY 2023/24 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	2,730
City Manager	3,810
City Attorney	3,910
City Clerk	2,840
City Treasurer	1,160
Finance	9,580
Human Resources	5,630
Information Systems	9,280
Recreation	13,190
Library	3,690
Older Adult Services/Senior Nutrition	2,130
Communications/Digital Media Services	3,110
Planning	7,910
Code Compliance	10,950
Building	7,670
Engineering	25,980
Maintenance/Streets	96,720
Maintenance/Parks	30,360
Police	269,180
Fire	101,330
Non-Departmental	121,930
CDBG Administration	3,730
Landscape Maintenance District	6,720
Successor Agency-Housing	4,980
Mobilehome Park Management	300
HOME	80
Water/Canal/Lakes	881,930
Wastewater/Recycled Water/Environmental Programs	533,390
Recycling and Waste Reduction	14,230
Internal Service Funds	284,400
<b>TOTAL, Charges to Departments</b>	<b>2,462,850</b>
Interest	50,000
Use of Available Fund Balance	2,995,840
<b>TOTAL, Sources</b>	<b>\$5,508,690</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	\$3,765,900
Allocations	1,742,790
<b>TOTAL, Uses</b>	<b>\$5,508,690</b>



**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>691-722 GENERAL LIABILITY INSURANCE</b>				
5103-691-722 TRIAL SUPPLIES	\$1,500	\$0	(\$1,500)	-100.0%
5131-691-722 PROFESSIONAL SERVICES/CONTRACTS				
Annual Physicals for Fire and Public Works	40,000	20,000	(20,000)	-50.0%
Annual Physicals for Police	35,000	30,000	(5,000)	-14.3%
Automatic External Defibrillators	12,600	10,000	(2,600)	-20.6%
Blood Borne Pathogen Clean Up	20,000	20,000	0	0.0%
DOT Compliance Drug & Alcohol Testing	9,000	9,000	0	0.0%
DOT Training for Commercial Drivers	1,000	1,000	0	0.0%
Professional Services	<u>6,000</u>	<u>0</u>	(6,000)	-100.0%
	123,600	90,000	(33,600)	-27.2%
5133-691-722 LEGAL COUNSEL	200,000	151,700	(48,300)	-24.2%
5134-691-722 INVESTIGATIONS	5,000	2,000	(3,000)	-60.0%
5135-691-722 RESEARCH	9,000	5,400	(3,600)	-40.0%
5140-691-722 EXPERT WITNESS	100,000	34,000	(66,000)	-66.0%
5142-691-722 DEPOSITIONS	40,000	19,000	(21,000)	-52.5%
5143-691-722 COURIER SERVICES	5,000	5,600	600	12.0%
5147-691-722 COURT FEES	5,000	2,700	(2,300)	-46.0%
5149-691-722 PREVENTION				
Loss Prevention/Reduction Expenses	15,000	0	(15,000)	-100.0%
5151-691-722 LIABILITY CLAIMS EXPENSES	100,000	25,000	(75,000)	-75.0%
5153-691-722 SETTLEMENTS	200,000	400,000	200,000	100.0%
5154-691-722 JUDGMENTS	50,000	0	(50,000)	-100.0%
5160-691-722 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	4,000	0	(4,000)	-100.0%
5166-691-722 OTHER DUPLICATING	8,000	12,000	4,000	50.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>691-722 GENERAL LIABILITY INSURANCE</b>				
5169-691-722 OTHER INSURANCE				
PRISM Bond/Crime Program Premium	32,700	29,400	(3,300)	-10.1%
PRISM Cyber Liability Premium	80,100	100,200	20,100	25.1%
PRISM Optional Excess Premium	292,000	169,000	(123,000)	-42.1%
PRISM Pollution Premium	22,800	34,900	12,100	53.1%
PRISM Pool and Excess Insurance Premium	1,885,000	2,565,000	680,000	36.1%
PRISM SLIP Program Premium	<u>150,000</u>	<u>120,000</u>	(30,000)	-20.0%
	2,462,600	3,018,500	555,900	22.6%
 <b>TOTAL, M &amp; O</b>	 <b>3,328,700</b>	 <b>3,765,900</b>	 437,200	 13.1%
 <b>SUBTOTAL, GENERAL LIABILITY INSURANCE</b>	 <b>3,328,700</b>	 <b>3,765,900</b>	 437,200	 13.1%
5901-691-722 ALLOCATED IN				
City Attorney	1,314,840	1,375,890	61,050	4.6%
Finance	9,410	9,110	(300)	-3.2%
Risk Management	<u>353,850</u>	<u>357,790</u>	3,940	1.1%
	1,678,100	1,742,790	64,690	3.9%
 <b>TOTAL, GENERAL LIABILITY INSURANCE</b>	 <b>\$5,006,800</b>	 <b>\$5,508,690</b>	 \$501,890	 10.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 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	\$519,170
City Paid Premiums	8,767,170
Employee Contributions	1,858,790
Retiree Premiums	800,000
COBRA Premiums	125,000
<b>TOTAL, Charges to Departments and Premiums</b>	<b>12,070,130</b>
Insurance Rebate	45,000
Use of Available Fund Balance	236,870
<b>TOTAL, Sources</b>	<b>12,352,000</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$455,820
Maintenance and Operations	11,754,200
Internal Service Charges	79,380
Allocations	62,600
<b>TOTAL, Uses</b>	<b>\$12,352,000</b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>692-723 BENEFITS ADMINISTRATION</b>				
5001-692-723 REGULAR FULL-TIME				
1 Human Resources Manager	\$127,970	\$127,970	\$0	0.0%
1 Human Resources Analyst I	70,750	78,000	7,250	10.2%
1 Human Resources Technician I/II	50,160	56,110	5,950	11.9%
	<u>248,880</u>	<u>262,080</u>	13,200	5.3%
5004-692-723 TEMPORARY PART-TIME				
Clerical Assistance	8,000	8,000	0	0.0%
EMPLOYEE OVERHEAD:				
5025-692-723 OTHER EMPLOYEE OVERHEAD	7,580	7,350	(230)	-3.0%
5026-692-723 PERS-NORMAL COST	26,270	30,270	4,000	15.2%
5029-692-723 PERS-UNFUNDED LIABILITY	80,280	80,700	420	0.5%
5027-692-723 MEDICAL	51,750	50,010	(1,740)	-3.4%
5028-692-723 WORKERS' COMPENSATION	4,140	3,330	(810)	-19.6%
5030-692-723 FLEXIBLE BENEFITS	13,550	14,080	530	3.9%
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>440,450</b>	<b>455,820</b>	15,370	3.5%
5101-692-723 OFFICE/OPERATING SUPPLIES				
Benefit Supplies	1,200	1,200	0	0.0%
5131-692-723 PROFESSIONAL SERVICES/CONTRACTS				
CalPERS 4th Level (Safety and Misc.)	55,000	55,000	0	0.0%
Employee Assistance Program	26,000	26,000	0	0.0%
Employee Wellness Program	5,000	5,000	0	0.0%
Flexible Spending Account Administration	15,000	15,000	0	0.0%
Patient Protection & Affordable Care Act Reporting	5,000	5,000	0	0.0%
Unemployment Administration	3,500	3,500	0	0.0%
	<u>109,500</u>	<u>109,500</u>	0	0.0%
5160-692-723 TRAINING & MEETINGS				
Seminars, Conferences, Workshops	3,000	3,000	0	0.0%
5161-692-723 MILEAGE REIMBURSEMENT	100	100	0	0.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	\$\$ Change	% Change
<b>692-723 BENEFITS ADMINISTRATION</b>				
5162-692-723 DUES AND SUBSCRIPTIONS				
International Foundation of Employee Benefit Plans	0	325	325	100.0%
Professional Organization Membership & Subscriptions	<u>1,970</u>	<u>1,645</u>	(325)	-16.5%
	1,970	1,970	0	0.0%
5169-692-723 OTHER INSURANCE				
City Paid Premiums	2,000	2,000	0	0.0%
COBRA Premiums	125,000	125,000	0	0.0%
Health Insurance Premiums	9,780,000	10,383,960	603,960	6.2%
Life Insurance Premiums	100,000	80,000	(20,000)	-20.0%
Retiree Premiums	900,000	800,000	(100,000)	-11.1%
Waiver of Insurance Rebates	<u>145,000</u>	<u>160,000</u>	15,000	10.3%
	11,052,000	11,550,960	498,960	4.5%
5184-692-723 TUITION				
Tuition Program	60,500	60,500	0	0.0%
5193-692-723 SOFTWARE				
Peoplesoft Software Support (1/2 of cost in 023)	25,680	26,970	1,290	5.0%
<b>TOTAL, M &amp; O</b>	<b>11,253,950</b>	<b>11,754,200</b>	500,250	4.4%
5165-692-723 DUPLICATING	1,190	730	(460)	-38.7%
5172-692-723 TELECOMMUNICATIONS	800	780	(20)	-2.5%
5175-692-723 MAIL & MOBILE SERVICES	7,570	9,180	1,610	21.3%
5178-692-723 NETWORK & SYSTEMS ADMINISTRATION	2,720	4,560	1,840	67.6%
5183-692-723 INSURANCE				
General Liability Insurance	60,760	64,130	3,370	5.5%
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>73,040</b>	<b>79,380</b>	6,340	8.7%
<b>SUBTOTAL, BENEFITS ADMINISTRATION</b>	<b>11,767,440</b>	<b>12,289,400</b>	521,960	4.4%

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<b>\$</b> <b>Change</b>	<b>%</b> <b>Change</b>
<b>692-723 BENEFITS ADMINISTRATION</b>				
5901-692-723 ALLOCATED IN				
Finance	9,220	8,930	(290)	-3.1%
Human Resources	45,060	47,520	2,460	5.5%
Risk Management	<u>6,000</u>	<u>6,150</u>	150	2.5%
	60,280	62,600	2,320	3.8%
<b>TOTAL, BENEFITS ADMINISTRATION</b>	<b>\$11,827,720</b>	<b>\$12,352,000</b>	<b>\$524,280</b>	<b>4.4%</b>

**CITY OF ESCONDIDO**  
**FY 2023/24 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:**

Charges to Departments:

City Council	\$3,620
City Manager	89,750
City Attorney	5,580
City Clerk	4,610
City Treasurer	1,060
Finance	6,660
Human Resources	5,030
Risk Management	1,200
Information Systems	5,430
Recreation	34,310
Library	51,920
Older Adult Services/Senior Nutrition	10,370
Communications/Digital Media Services	540
Planning	9,570
Code Compliance	3,450
Building	4,060
Engineering	17,480
Streets	21,490
Parks	10,040
Police	88,920
Fire	131,660
Non-Departmental	230
CDBG Administration	790
Successor Agency-Housing/HOME/Mobilehome Park Management	810
Water/Canal/Lakes	232,580
Wastewater	302,160
Recycling and Waste Reduction	230
Environmental Programs	3,050
Internal Service Funds	8,100
<b>TOTAL, Charges to Departments</b>	<b>1,054,700</b>
Interest	5,000
Use of Available Fund Balance	561,100
<b>TOTAL, Sources</b>	<b><u>\$1,620,800</u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	\$1,524,000
Allocations	96,800
<b>TOTAL, Uses</b>	<b><u>\$1,620,800</u></b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>693-724 PROPERTY INSURANCE</b>				
5120-693-724 VANDALISM REPAIRS				
Property Repair Expenses	\$5,000	\$0	(\$5,000)	-100.0%
5131-693-724 PROFESSIONAL SERVICES/CONTRACTS				
Service Expenses	5,000	0	(5,000)	-100.0%
5152-693-724 PROPERTY SELF-RETENTION				
Property Loss Claims Payments	10,000	0	(10,000)	-100.0%
5169-693-724 OTHER INSURANCE				
PRISM PEPiP Property Program Premium	1,300,000	1,524,000	224,000	17.2%
<b>TOTAL, M &amp; O</b>	<b>1,320,000</b>	<b>1,524,000</b>	204,000	15.5%
<b>SUBTOTAL, PROPERTY INSURANCE</b>	<b>1,320,000</b>	<b>1,524,000</b>	204,000	15.5%
5901-693-724 ALLOCATED IN				
Finance	4,700	4,560	(140)	-3.0%
Risk Management	<u>89,960</u>	<u>92,240</u>	2,280	2.5%
	94,660	96,800	2,140	2.3%
<b>TOTAL, PROPERTY INSURANCE</b>	<b>\$1,414,660</b>	<b>\$1,620,800</b>	\$206,140	14.6%



**CITY OF ESCONDIDO  
FY 2023/24 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	\$300,080
Employee Contributions	365,350
Use of Available Fund Balance	204,570
<b>TOTAL, Sources</b>	<b><u><u>\$870,000</u></u></b>

**Uses of Funds:**

Operating Budget	
Maintenance and Operations	\$870,000
<b>TOTAL, Uses</b>	<b><u><u>\$870,000</u></u></b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>694-725 DENTAL INSURANCE</b>				
5131-694-725 PROFESSIONAL SERVICES/CONTRACTS				
Claims Processing	\$95,000	\$90,000	(\$5,000)	-5.3%
5151-694-725 CLAIMS PAYMENTS	710,000	710,000	0	0.0%
5169-694-725 OTHER INSURANCE				
Delta Care DMO Premiums	65,000	70,000	5,000	7.7%
<b>TOTAL, M &amp; O</b>	<b>870,000</b>	<b>870,000</b>	0	0.0%
<b>TOTAL, DENTAL INSURANCE</b>	<b>\$870,000</b>	<b>\$870,000</b>	\$0	0.0%

**CITY OF ESCONDIDO**  
**FY 2023/24 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	\$20,000
Use of Available Fund Balance	<u>80,000</u>
<b>TOTAL, Sources</b>	<b><u><u>\$100,000</u></u></b>

**Uses of Funds:**

Claims Payments	<u>\$100,000</u>
<b>TOTAL, Uses</b>	<b><u><u>\$100,000</u></u></b>

**CITY OF ESCONDIDO**  
**FY 2023/24 Operating Budget**  
**Line Item Detail**

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>696-727    UNEMPLOYMENT INSURANCE</b>				
5151-696-727   CLAIMS PAYMENTS	\$140,000	\$100,000	(\$40,000)	-28.6%
<b>TOTAL, M &amp; O</b>	<b>140,000</b>	<b>100,000</b>	(40,000)	-28.6%
<b>TOTAL, UNEMPLOYMENT INSURANCE</b>	<b>\$140,000</b>	<b>\$100,000</b>	(\$40,000)	-28.6%