

Annual Operating Budget

Fiscal Year 2019/20

WESTERN
UNION

SANTA FE

112

California

City of Escondido



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

About the front cover: The Santa Fe Station in Escondido served passengers from 1888 to 1945. Freight operations continued until 1981 when Santa Fe gave notice that the building would be razed. City preservationists rallied enough support to purchase and move the building to Grape Day Park in 1985. It currently remains in Grape Day Park in downtown between Broadway and Escondido Boulevard, north of Valley Parkway, which is approximately 1 mile east of the original trackside site. This station sits alongside other Escondido historic structures in Grape Day Park.



CITY OF ESCONDIDO - CALIFORNIA

Annual Operating Budget

Fiscal Year 2019/20



Paul McNamara
Mayor



Consuelo Martinez
Deputy Mayor
District 1



John Masson
Council Member
District 2



Olga Diaz
Council Member
District 3



Michael Morasco
Council Member
District 4

CITY MANAGER
Jeffrey R. Epp

ASSISTANT CITY MANAGER
Jay Petrek

DEPUTY CITY MANAGER
William Wolfe

DEPUTY CITY MANAGER
Sheryl Bennett

Prepared by the Finance Department



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Table of Contents**

| | <u>PAGE</u> |
|--|--------------------|
| I. INTRODUCTION | |
| City Manager's Transmittal Letter | 1 |
| City Profile and History..... | 3 |
| City Mission and Values..... | 5 |
| Strategic Goals..... | 6 |
| Budget Overview | 7 |
| Budget Awards | 17 |
| II. FINANCIAL STRUCTURE, POLICIES AND PROCESS | |
| Organization Chart | 19 |
| Fund/Department Structure..... | 21 |
| Budgetary and Financial Policies | 23 |
| Budget Process | 31 |
| III. FINANCIAL SCHEDULES | |
| Revenue Schedule-All Funds..... | 38 |
| Grant Summary-All Funds..... | 47 |
| Expenditure Summary-All Funds | 49 |
| Account Comparison-General Fund..... | 51 |
| Employee Overhead-General Fund | 52 |
| Schedule of Interfund Transfers..... | 53 |
| Available Fund Balance Schedule | 55 |
| Authorized Positions..... | 57 |
| Capital Expenditures Summary..... | 61 |
| Long-term Debt Summary | 65 |
| Legal Debt Margin Summary..... | 67 |
| General Fund Multi-Year Financial Plan | 68 |
| IV. DEPARTMENTAL BUDGET DETAIL | |
| General Fund | |
| General Fund Sources and Uses | 74 |
| City Council | 75 |
| City Manager | 79 |
| City Attorney | 83 |
| City Clerk | 89 |
| City Treasurer..... | 95 |
| Finance..... | 99 |
| Human Resources..... | 105 |
| Risk Management | 111 |
| Information Systems | 117 |
| Video Services | 131 |
| Recreation | 135 |
| Library | 141 |
| Older Adult Services | 147 |
| Senior Nutrition Center..... | 153 |
| Communications..... | 157 |
| Planning | 163 |
| Code Enforcement | 169 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Table of Contents**

| | <u>PAGE</u> |
|--|--------------------|
| Building..... | 175 |
| Engineering | 181 |
| Maintenance/Streets | 187 |
| Maintenance/Parks..... | 191 |
| Radio Communications | 199 |
| Police..... | 203 |
| Fire | 209 |
| Fire/Emergency Management..... | 211 |
| Non-Departmental | 217 |
| Community Relations/Center for the Arts | 221 |
| Special Revenue Funds | |
| Vehicle Parking District | 228 |
| ASES | 232 |
| Reidy Creek Golf Course | 238 |
| CDBG Administration | 244 |
| Landscape Maintenance District..... | 250 |
| Successor Agency-Housing | 256 |
| Mobilehome Park Management | 262 |
| HOME Program..... | 266 |
| Trust Funds | |
| Redevelopment Obligation Retirement Fund | 272 |
| Successor Agency-Redevelopment | 276 |
| Section 115 Irrevocable Trust Funds | 282 |
| Debt Service Funds | |
| General Obligation Bond Debt Service | 286 |
| Reidy Creek Golf Course Debt Service..... | 292 |
| Enterprise Funds | |
| Water Sources and Uses | 298 |
| Water..... | 299 |
| Canal Operations | 305 |
| Lakes..... | 311 |
| Wastewater Sources and Uses..... | 316 |
| Wastewater | 317 |
| Recycled Water | 323 |
| Environmental Programs | 327 |
| Recycling and Waste Reduction | 332 |
| Internal Service Funds | |
| Building Maintenance | 340 |
| Warehouse | 346 |
| Fleet Services..... | 352 |
| Duplicating..... | 358 |
| Telecommunications | 362 |
| Mail Services | 368 |
| Network & Systems Administration | 372 |
| Workers' Compensation Insurance | 378 |
| General Liability Insurance..... | 384 |
| Benefits Administration | 390 |
| Property Insurance | 396 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Table of Contents**

| | <u>PAGE</u> |
|------------------------------|--------------------|
| Dental Insurance | 402 |
| Unemployment Insurance | 406 |
| V. APPENDIX | |
| Glossary of Terms | 412 |
| List of Acronyms | 417 |
| Statistical Profile | 423 |
| Budget Resolutions | 424 |



Introduction

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
City Manager's Transmittal Letter**

Honorable Mayor, City Council and Citizens of Escondido:

With this letter, I provide the Operating Budget for the City of Escondido for Fiscal Year 2019-20. Our team has prepared this budget for your final approval after considering comments from the public and your input at a previous meeting. The budget is balanced and leaves the General Fund Reserve undisturbed at \$17,392,319. The appropriation total for all operating funds is \$202,530,315 and for the General Fund is \$106,803,545. This budget sets the stage for a safe, clean and efficiently run City in the upcoming fiscal year.

A budget serves as a financial planning document to reflect City priorities and needs, and continue providing core services. And thus, a word of caution is in order: This coming year, the City of Escondido faces a turning point that will require intense focus to maintain a firm fiscal footing while laying the groundwork for the longer term. Our General Fund Multi-Year Financial Plan was used as the starting point in the development of this budget. That Plan estimated we would face a gap of approximately \$3.4 million before departments had even submitted their budgets. The cause of this is very simple: revenues are not keeping pace with the growing cost of municipal services. The cost of municipal services is growing primarily because the pension related payments we are required to make for our employees is on an upward curve. This upward curve will continue over the next twenty years and must be addressed.

In the immediate future, Escondido's economy remains healthy, and the proposed budget anticipates moderate growth in the City's three major General Fund revenue categories of sales tax, property taxes, and franchise fees. Sales tax revenue is projected to grow by 2% due to the positive leading economic indicators in San Diego County: low unemployment, high consumer confidence and a high total number of persons employed.

Property tax revenue is also projected to grow by 3% next year due to an increase in the assessed value of taxable property within the City. Franchise fees are projected to increase due to an anticipated increase in fees through a restructuring of our contract with Escondido Disposal. These revenues make up 71% of total General Fund operating revenue. Total General Fund revenue is projected to increase by 2% compared to the prior year.

On the expenditure side, it is important to remember that the City of Escondido serves its citizens primarily by services and we are very much a service driven organization rather than product driven. Indeed, approximately 84% of the City's budget is devoted to employee related costs. Public safety represents the bulk of our core services with Police, Fire, and Public Works. These three essential services make up approximately 76% of the General Fund Budget.

Factors impacting the expenditure side this year include increased workers' compensation costs and negotiated salary increases provided for in agreements with the Police Officers Association (representing Police), the Firefighters Association (representing firefighters) and the Teamsters (representing Public Works and Utilities employees). The Police budget reflects an increase of 7%, the Fire budget reflects an increase of 2%, and Public Works increases approximately 3%. Other increases were due to rising benefit costs, and the addition of 3 positions to meet the increased demands of right-of-way maintenance and debris

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
City Manager's Transmittal Letter**

management. The Public Works budget also reflects the management decision to move the recycling budget from the Public Works Department to the Utilities Department and the Wastewater Fund.

Retirement costs also contributed to these expenditure pressures. It is projected that CalPERS pension contributions will total \$21.4 million in 2019-20. Actuarial estimates show that the required contribution will grow to \$35.1 million in ten years. If these costs are not offset by increased revenues, the obvious impact will be to reduce the number of dollars available for other services, including the core services.

For Fiscal Year 2019-20, Departments have been able to reduce costs and streamline City services by implementing new technology, outsourcing services and prioritizing infrastructure maintenance. Even after these measures, the budget relies on \$1.2 million from unclaimed deposits as a transitional measure to bridge the final gap. The City's financial policy allows for the use of one-time revenues if they are to pay for non-recurring expenditures, provide transitional funding of operations for limited time period, add to reserves, or pay down unfunded liabilities.

Overall, the General Fund operating budget is projected to grow by 4% compared to the prior year.

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

This operating budget is the culmination of diligent effort by the City's professional staff in the Finance Department with input and assistance from the Department Heads. I believe the budget reflects outstanding management of the City's finances and the budget development process and provides an honest assessment of the financial challenges we face. All of the City employees appreciate your leadership as elected officials and look forward to working with the City Council on the budget issues and safeguarding the City's financial health.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jeffrey R. Epp". The signature is fluid and cursive, with the first name "Jeffrey" being the most prominent part.

JEFFREY R. EPP
City Manager

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
City Profile & History**

City Profile:

The City of Escondido is an established community with a population of 152,739 located in north San Diego County, approximately 30 miles north of the City of San Diego, California. Within the 37 square miles that comprise the city, there are many residential communities, a regional mall, a regional hospital, an auto center, a world renown Stone Brewery, various office, industrial, and commercial centers, a cultural center complex including a performing arts theater, a community theater, a museum and a conference center, and multiple parks and recreational facilities.

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

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

History:

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



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
City Profile & History**

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

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

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

During a period of depression, many people were unable to pay their irrigation taxes that were the result of the issuance of bonds needed to construct the Escondido Reservoir, later named Lake Wohlford. A compromise was reached where the indebtedness would be forgiven upon payment of 43% of the amount

due. In 1905, in celebration of the forgiven debt, the bonds were burned in present day Grape Day Park. This became an annual celebration called "Grape Day" due to grapes being the most important agricultural product of Escondido at the time. Other industries that have contributed to Escondido's prosperity include citrus, hay, grain and avocados.



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
City Mission & Values**

City Mission:

The mission of the City of Escondido has historically been to provide quality services that enhance the safety, economic diversity, environment, and health of the community. In short, we provide a community that is safe, clean and efficient.

- We demonstrate our pride and commitment to our work by being enthusiastic and professional.
- We provide responsive, quality service while maintaining fiscal responsibility through an open, participative process
- We provide all services in an ethical, honest, and equitable manner
- We use available resources effectively and efficiently to strengthen the community's economic and social environment



Values:

- Provide high-quality customer service
- Respect the individual
- Value diversity
- Be ethical and honest
- Be a team player
- Create and innovate
- Take ownership

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Strategic Goals**

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

The City Council's Action Plan has four major priority areas: Economic Development, Fiscal Management, Neighborhood Improvement and Public Safety. The budget incorporates these with the goal of achieving economic health, a safe community, high performing local government, neighborhood livability and effective transportation routes throughout the City of Escondido.

**VOICE OF THE COMMUNITY,
CITY COUNCIL &
CITY STAFF**



Each major priority area has a single overarching goal:

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

**Key
Outcomes**



Planning Efforts Align with “Key Outcome” Areas

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Overview**

The City of Escondido's fiscal year 2019-20 total operating budget totals \$202.5 million. The operating budget is comprised of thirty-two different funds. The City's General Fund budget totals \$106.8 million; Enterprise funds total \$86.8 million; other remaining funds total \$8.9 million in expenditures. The following information provides an overview of the various funds making up the Fiscal Year 2019-20 operating budget.

GENERAL FUND

The following 2019-20 General Fund sources and uses of funds is balanced without the use of reserves:

Sources of Funds:

| | |
|---|------------------------------------|
| Operating Revenue | \$105,388,885 |
| Transfer from Gas Tax | 2,055,000 |
| Transfer from Daley Ranch Restoration | 30,000 |
| Deposit – PEG Fees | 13,500 |
| Deposit – Joslyn Trust | 10,100 |
| Advance Payback from Successor Agency-Redevelopment | 2,657,860 |
| TOTAL, Sources | <u><u>\$110,155,345</u></u> |

Uses of Funds:

| | |
|---|------------------------------------|
| Operating Budget | \$106,803,545 |
| Transfer to ASES | 90,335 |
| Transfer to Reidy Creek Golf Course-Debt Service | 336,595 |
| Transfer to Reidy Creek Golf Course-Operations | 95,890 |
| Transfer to Vehicle Parking District | 101,120 |
| Transfer to Successor Agency-Housing | 25,000 |
| Transfer to Section 115 Irrevocable Pension Trust | 2,657,860 |
| Advance Payback to Public Facilities Fund-Principal | 45,000 |
| TOTAL, Uses | <u><u>\$110,155,345</u></u> |

GENERAL FUND SOURCES OF FUNDS

Available General Fund resources are anticipated to be \$110.2 million. The proposed Fiscal Year 2019-20 General Fund revenue estimate is \$105.4 million. This represents an increase of \$2.5 million or 2.4 percent over the Fiscal Year 2018-19 amended revenue projection. The balance of funding is comprised of \$2.1 million in transfers from other funds, amounts on deposit from PEG fees and the Joslyn Trust and \$2.7 million from the advance payback from the Successor Agency – Redevelopment Fund.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Overview**

The following are the basic components underlying revenue projections in Fiscal Year 2019-20:

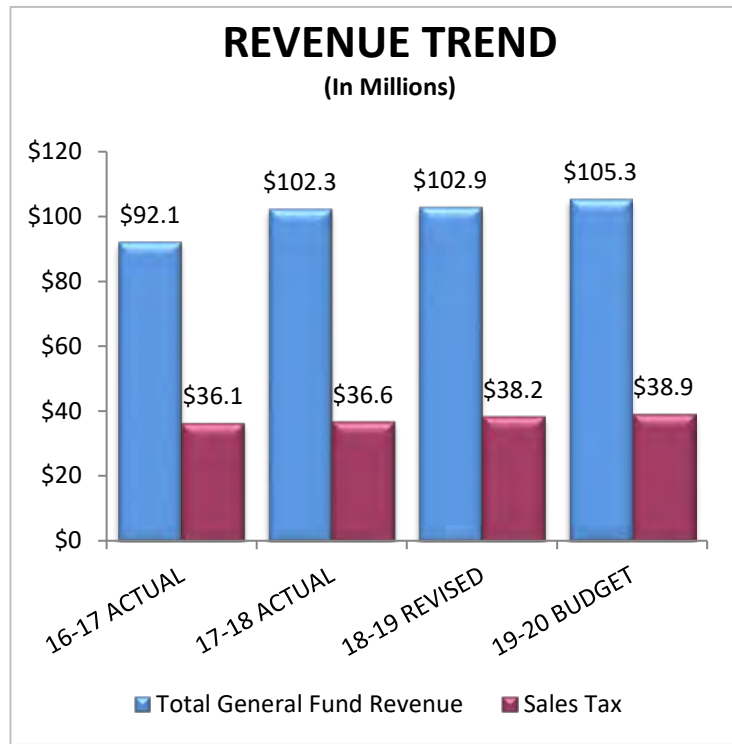
| <u>Revenue</u> | <u>2018-19 Revised</u> | <u>2019-20 Projected</u> | <u>Dollar Change</u> | <u>% Change</u> |
|----------------------------------|----------------------------|------------------------------|--------------------------|---------------------|
| Sales Tax | \$38,223,750 | \$38,947,000 | \$723,250 | 2% |
| Property Tax | 13,243,000 | 13,648,000 | 405,000 | 3 |
| Property Tax in Lieu of VLF | 13,907,000 | 14,596,000 | 689,000 | 5 |
| Other Taxes | 13,457,000 | 14,365,000 | 908,000 | 7 |
| Permits and Licenses | 1,024,000 | 944,500 | (79,500) | -8 |
| Fines and Forfeitures | 1,236,000 | 1,226,000 | (10,000) | -1 |
| Intergovernmental | 3,292,000 | 3,063,000 | (229,000) | -7 |
| Charges for Services | 11,737,500 | 11,339,400 | (398,100) | -3 |
| Investment and Rental Income | 4,149,000 | 4,450,710 | 301,710 | 7 |
| Other Revenue | 872,000 | 860,495 | (11,505) | -1 |
| One-time Revenue | 1,731,215 | 1,948,780 | 217,565 | 13 |
| Total with One-Time Revenue | \$102,872,465 | \$105,338,885 | \$2,516,420 | 2% |
| Total excluding One-Time Revenue | \$101,141,250 | \$103,390,105 | \$2,248,855 | 2% |

- Sales tax is the largest General Fund revenue source at 37% of total revenue. Sales tax revenue is projected to grow in Fiscal Year 2019-20 by 2% to reach \$38.9 million. It should be noted that the 2% projection is less than last year's projected growth of 3%. Economic indicators that drive spending and growth in sales tax include the unemployment rate, total number of persons employed, and consumer confidence. The Bureau of Labor Statistics continues to report high total number of persons employed and a low unemployment rate for the County of San Diego and the national Consumer Confidence index remains high. While these leading sales tax indicators are positive, the larger economic forecast is for slower growth over the prior year. The City's sales tax consultant concurs with staff's forecast based on projected increases in sales tax from general retail and internet sales due to the Wayfair decision these increases are being offset with a projected slowdown in sales tax collected on auto sales and construction materials. The U.S. Supreme Court decided in the Wayfair case that state and local governments could require online retailers to collect sales tax even if the retailer did not have a physical presence in the state or local tax jurisdiction. Based on this decision, changes were made to California state law so that beginning on April 1, 2019, out-of-state retailers that meet a threshold of having \$500,000 in cumulative sales into California in the preceding 12 months must begin collecting sales tax in California, even if the retailer does not have a physical presence in the state.
- Property tax revenue is projected to increase by 3%, with projected revenue of \$13.6 million. Prior year property tax growth was estimated at 3% and the City is on target to meet this projection. The major factors influencing property tax revenue are the California Consumer

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Overview**

Price Index (CCPI), number of home sales, and increased median home prices. Proposition 13, passed by voters in 1979, specifies that a property's assessed value may increase at the rate of the CCPI, but cannot exceed 2% per year unless the property is improved or sold to establish a new assessed value. The State Board of Equalization determined that the CCPI increased by 3.847%; the Proposition 13 inflation factor for assessment role 2019 is 2%. This means that the assessed valuation of properties not improved or sold will increase by 2% in Fiscal Year 2019-20. In addition, the median sales price for a home in Escondido for January 2019 averaged \$506,000 which is an increase of 3.7% compared to the

January 2018 median sales price. As homes sell this increased price will become the new assessed value for property tax purposes. For these reasons, 3% is a reasonable projection for next year's property tax revenue

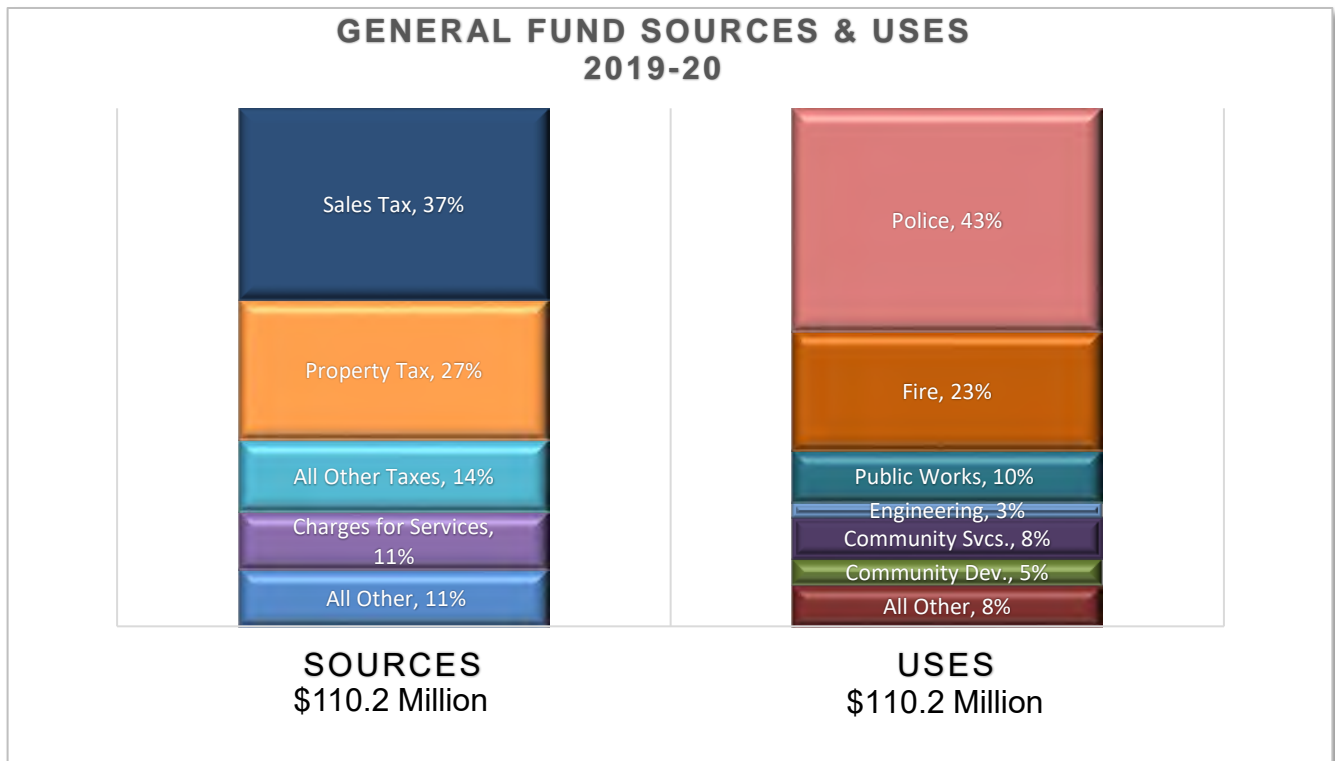


- Property tax in lieu of Vehicle License Fees (VLF) is estimated to increase by 5% to reach projected revenue of \$14.6 million. Growth in this revenue is based on the change in assessed property tax values in the City on the prior year assessment role. This is different than property tax growth which is based on the change in assessed property tax values on the current year assessment role.
- There are a variety of other taxes, which include franchise fees, transient occupancy tax, business license fees, property transfer tax and the Redevelopment Property Tax Trust Fund (RPTTF) residual payment. These other taxes are projected to increase by 7% to reach projected revenue of \$14.4 million. Staff anticipates approximately \$750,000 in additional annual revenue for this fiscal year and coming years because of an anticipated increase in fees paid through a restructuring of the contract with Escondido Disposal, and increased transient occupancy tax collections from the new Springhill Suites hotel.
- Permits and licenses that are collected for building, plumbing, electrical, mechanical, fire code and mobile-home permits are projected to decrease by 8% in the upcoming year to reach a projected revenue of \$944,500. The majority of this decrease is due to a projected decrease in building permits.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Overview**

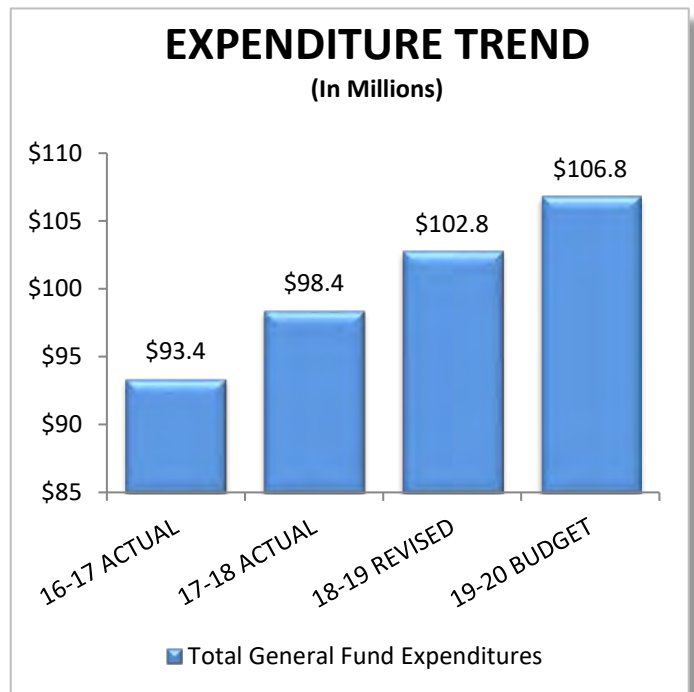
- Fines and forfeitures are projected to decrease by 1% with projected revenue of \$1.2 million. The majority of this decrease is from a lower collection of vehicle code fines. This projection is based on the City's prior year collection of vehicle code fines.
- Intergovernmental revenue includes the Rincon Fire Services Agreement, state mandated cost claims, and various grants. This revenue is projected to decrease by 7% based on reduced Ground Emergency Medical Transport reimbursements. In addition, the Recycling Department receives grant revenue and with the transfer of Recycling to Wastewater (to achieve operating efficiencies) the revenue accompany Recycling will transfer to Wastewater as well.
- Charges for services are projected to decrease by 3%. Charges for services include developer processing fees, paramedic fees and community services fees. Of the overall decrease in charges for services, the majority of the decrease is attributable to the Recycling Department moving to the Wastewater Fund and with this move, Recycling revenue will move as well.
- Income from interest and property includes rent received from leased City property and interest income on City investments. This revenue from investment income and rental income is projected to increase by 7% compared to the prior year to reach projected revenue of \$4.5 million. The City plans to prepay the annual unfunded accrued liability (UAL) for the Safety and Miscellaneous Plans in July 2019, which will result in additional investment earnings to the General Fund of \$381,000.
- One-time revenue of \$1,948,780 has been budgeted in Fiscal Year 2019-20. The City's financial policy allows for the use of one-time resources if they are to pay for non-recurring expenditures, provide transitional funding of operations for a limited time period, add to reserves, or pay down unfunded liabilities. Developer reimbursements of \$636,000 have been budgeted in the General Fund to cover project plan review costs. This is a pass-through cost; if a project does not advance during the year no revenue or plan review costs are charged to the General Fund. One-time revenue also includes unclaimed deposits of \$1.2 million that the City is allowed to claim as property of the General Fund if these deposits have remained unclaimed for over three years and have been published in a newspaper of general circulation for two successive weeks and no one has claimed the deposit. These unclaimed deposits will be used as transitional funding through year end as staff continues to work on ways to cut costs and also increase revenue.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Overview**



GENERAL FUND USES OF FUNDS

Proposed total uses of funds for Fiscal Year 2019-20 are \$110.2 million. The total proposed General Fund Operating Budget is \$106.8 million. It has increased by approximately \$4 million or 4 percent compared to the Fiscal Year 2018-19 revised Operating Budget. Other uses of funds include \$3.3 million in transfers to other operating funds and \$45,000 in advance repayments. The Public Facilities Fund advanced \$225,000 to the General Fund in July, 2014 to fund the Police and Fire Departments' Computer Aided Dispatch ("CAD") System hardware upgrade. Repayment of this advance began on June 30, 2015. The principal portion of the repayment amount due during Fiscal Year 2019-20 is \$45,000. This advance will be paid in full during 2019-20.



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Overview**

A comparison of the 2019-20 General Fund Operating Budget with prior year is shown below:

| <u>Department</u> | <u>2018/19 Revised Expenditures</u> | <u>2019/20 Projected Expenditures</u> | <u>Dollar Change</u> | <u>% Change</u> |
|--------------------------------|---|---|--------------------------|---------------------|
| General Govt. Support Services | \$5,987,450 | \$5,942,525 | \$(44,925) | -1% |
| Community Services | 7,701,470 | 8,164,640 | 463,170 | 6 |
| Community Development | 4,643,035 | 4,780,700 | 137,665 | 3 |
| Public Works | 10,558,475 | 10,288,145 | (270,330) | -3 |
| Engineering | 2,612,145 | 2,737,155 | 125,010 | 5 |
| Police | 43,044,630 | 45,928,260 | 2,883,630 | 7 |
| Fire | 24,307,475 | 24,746,165 | 438,690 | 2 |
| Community Relations & CCAE | 2,271,300 | 2,491,540 | 220,240 | 10 |
| Non-departmental | 1,655,910 | 1,724,415 | 68,505 | 4 |
| Total Expenditures | \$102,781,890 | \$106,803,545 | \$4,021,655 | 4% |

- General Government Services include the following departments: City Council, City Manager, City Attorney, City Clerk, City Treasurer, Finance, Human Resources, Risk, and Information Systems and Geographic Information Systems (GIS). These combined department operating budgets total \$5.9 million and have decreased by 1% compared to the prior year due to efficiencies. Department efficiencies have allowed these budgets to remain fairly flat over the prior year. Examples of these efficiencies include the City Attorney's Office using online services for legal research replacing the need for hard copy books and magazines. The City Clerk's Office uses electronic signatures for legislative document processing. The City Treasurer outsources investment management services, aimed at improving investment returns. The Finance Department implements budget software to promote a more collaborative, effective and efficient budgeting process. The Human Resources Department utilized technology to streamline the new hire onboarding process. Information Systems expanded online services to our customers in Community Development, as well as implemented new technologies in networking and telephones that have improved data and voice communication and reduced costs.
- Community Services includes the following departments: Communications, Video Services, Recreation, Library Services, Older Adult Services, and Senior Nutrition. These combined department operating budgets total \$8.2 million in Fiscal Year 2019-20 and have increased 6% over the prior year. High priority has been placed on communication with the public, transparency, and community engagement, which fall under the responsibility of this budget. To that end, the Communications and Video Services budgets have been increased to add additional staffing, to transition the Graphics staff within the umbrella of Communications in order to streamline workflows and improve the consistency of messaging, and to create more opportunities to strengthen these services to keep pace with demand.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Overview**

- Community Development includes Planning, Code Enforcement, and Building. These departments guide the physical development of the City, protect life and property through the application of building codes and standards and enhance the image and appearance of the City. These combined department operating budgets total \$4.8 million and have increased 3% compared to the prior year. The Building and Planning Departments have implemented a more efficient way of doing business and enhancing service levels by contracting out building plan check and project plan reviews reducing the need to hire more staff when there is an uptick in development. This is a pass-through cost for developers who pay for this contract service.
- Public Works includes the Streets and Parks Department operating budgets. The Streets Department is responsible for filling potholes, maintaining sidewalks, cleaning storm water channels, replacing traffic signs, sweeping and lane striping the city streets, and graffiti eradication. The Parks Department maintains the City's parks, median and parkway landscaping, open spaces, trees and landscaping at City facilities. These combined operating budgets total \$10.3 million and have decreased \$270,330 compared to the prior year. This decrease is mainly due to the Recycling Department budget being moved to the Wastewater Fund for operational efficiencies. Not considering this decrease, the Public Works budget is increasing about \$305,000 compared to the prior year mainly due to the addition of 3 positions to meet the increased demands of right-of-way maintenance and debris management and generally keeping the City at unprecedented levels of cleanliness and safety.
- The Engineering Department coordinates engineering review of private development projects, planning applications, and environmental studies; oversees and maintains the City's inventory of real property assets; designs and administers bidding of all capital improvement projects; inspects all public construction projects including those initiated by private developers; and administers all traffic and transportation projects including those for traffic signals. The Engineering Department budget totals \$2.7 million and has increased 5% compared to the prior year. This increase is mainly from the conversion of two part-time positions into one full-time grant funded position which is partially offset by allocations out to capital improvement projects. The Engineering Department is improving efficiency and safety of travel for City residents by synchronizing street corridors, updating the Roadway Network Plan to reflect the latest traffic forecasts, and designing improvements to Escondido Creek Trail Crossing locations. They also continue to streamline the development process through the expedited plan check program.
- The Police Department enhances public safety and the quality of life in our community by fostering trust and preserving peace. Overall, the Police Departments costs are increasing by \$2.9 million or 7% compared to the prior year to reach projected expenditures of \$45.9 million. Changes to the budget include:
 - A 2% increase for negotiated salary and step increase for the City's police officers and support staff, which totals \$777,000.
 - A 4% increase for benefit costs from medical insurance, workers' compensation, and pension costs. This increase totals \$1.7 million which covers a \$1.9 million increase

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Overview**

which was offset of by \$186,000 from employees picking up a greater share of their pension costs and cost sharing with the City for medical insurance.

- A 0.4% increase for animal control contract increases and community services costs, which totals \$162,000.
- A 1% increase in overtime that totals \$444,000. This increase covers overtime hours related to:
 - Callback time, during which officers are required to return to work to provide immediate investigative assistance. These hours are regulated by the Police Officer Memorandum of Understanding (MOU).
 - Extended Day time, during which officers must remain on duty after their shift ends to handle priority calls for service.
 - Court time, during which officers are required to testify in court. These hours are regulated by the Police Officer MOU.
- A 0.4% decrease in insurance charges of \$118,000 and increased allocations out of \$74,000.

The Police Department receives approximately \$1.2 million in grant funding each year. These funds augment the General Fund operating budget and allow the Police Department to provide proactive enforcement through crime prevention, intervention and suppression efforts.

- The Fire Department provides emergency operations, emergency preparedness, and fire prevention services to safeguard lives and property. The Fiscal Year 2019-20 operating budget reflects an increase of \$438,690 or a 2% increase compared to the prior year to reach projected expenditures of \$24.7 million. This budget includes negotiated salary increases that were offset by employees picking up a greater shares of pension costs and cost sharing with the City for medical insurance increases. Other increasing costs to this budget include benefit increases from rising medical insurance, workers' compensation and pension costs. In order to reduce costs, the fire stations have converted their grounds to water wise landscaping which has reduced water use and less time needed to maintain landscaping.
- The Community Relations (Community Fireworks, Cruising Grand, and Christmas Parade) and California Center for the Arts Escondido Departments bring people together in the community to celebrate visual and performing arts. The combined budgets total \$2.5 million and increased 10% over the prior year mainly due to increased building maintenance costs.
- The Non-departmental Department accounts for other expenditures that are not directly chargeable to other General Fund Departments such as carpool cars and training room workstations. This Fiscal Year 2019-20 operating budget reflects an increase of \$68,505 or a 4% increase compared to the prior year. This increase is primarily due to the addition of a Consultant for a community survey on service priorities.

OTHER FUNDS

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Overview**

Duplicating

The Duplicating Fund provides low-cost copying and high-quality printing services to all City Departments. This budget is projected to decrease by about \$82,000 or 26% compared to the prior year because of new copy machine leases.

After School Education and Safety (ASES)

The ASES Program is a grant funded program, administered through the Escondido Union School District, designed to close the achievement gap for students by improving academic performance through active learning in a safe and supportive environment. The ASES program budget is projected to decrease by \$285,000 compared to the prior year as the City reduces its ASES school sites from five to three schools and transitions from being a grant funded service provider to a fee based after school program.

Reidy Creek

The Reidy Creek Golf Course Operating Fund is proposing a \$78,000 increase to its total operating budget. This increase is due to minimum wage increases and additional costs from implementing disc golf. This increase will result in a projected \$71,000 increase in the amount transferred in from the General Fund.

Mobilehome Park Management

The Mobilehome Park Fund manages twenty-six City owned lots in the Mountain Shadows and Escondido Views mobilehome parks. This fund is proposing a decrease of \$20,000, or 12% to its operating budget, primarily due to the sale of mobilehome lots and the resulting decrease for utility costs, Home Owners' Association (HOA) dues, and other maintenance services paid by the City on the remaining lots.

HOME Fund

The HOME Program administers a variety of programs providing affordable housing for low-income households including building, buying, and/or rehabilitating affordable housing for rent or homeownership. This fund is proposing a decrease of \$18,000 or 26% to its operating budget primarily because of lower allocations in from the Successor Agency-Housing Fund.

Successor Agency-Redevelopment

The Successor Agency-Redevelopment Fund was established to account for transactions related to the winding down of the redevelopment agency. This fund proposes a decrease in the operating budget of approximately \$119,000 or 48%, primarily due to the final debt service payment made on the redevelopment bonds in Fiscal Year 2018-19.

GANN LIMIT

Proposition 4 was passed in November 1979. This proposition created a limit on the amount of revenue derived from tax proceeds that could be spent in a given year. This limit, known as the "Gann Limit," was preventing many cities, as well as the state, from spending taxes that were received over this limit. Proposition 111, passed in the June 1990 election, changed the basis for the calculation of the City's limit, starting with the limit for 1991-92. The factors that

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Overview**

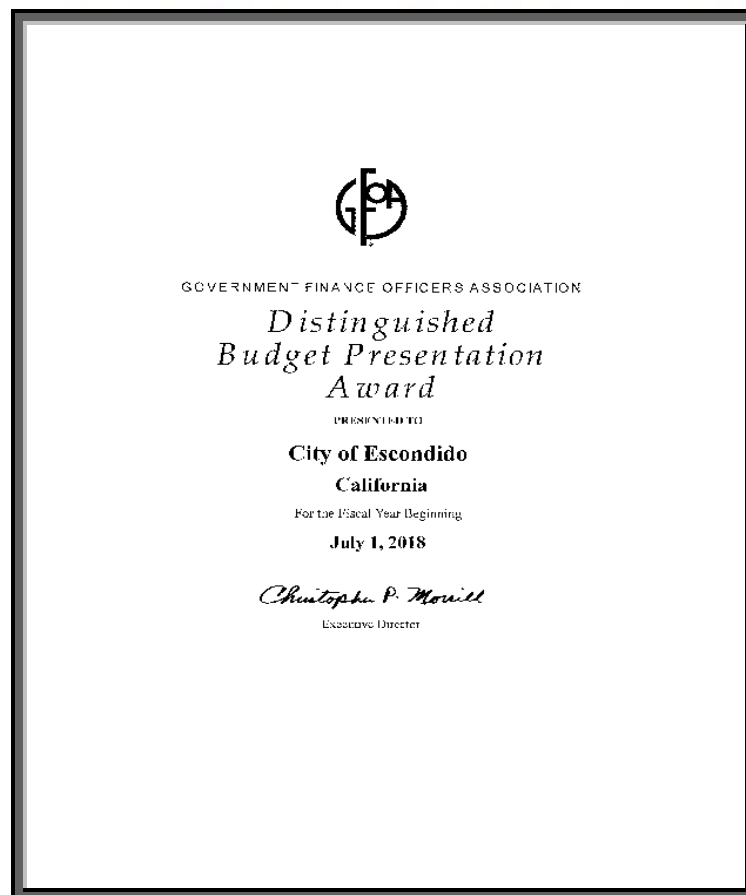
can now be used give the City a significant margin. The Gann Limit will not be a concern for many years to come.

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

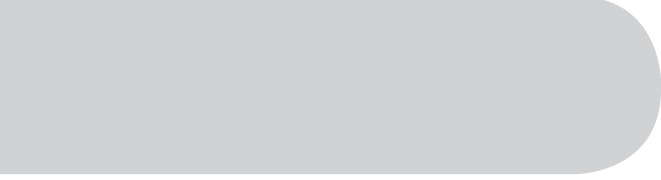
| <u>Year</u> | <u>Limit</u> | <u>Appropriations Subject to Limit</u> | <u>Appropriations Margin</u> |
|-------------|-----------------|--|----------------------------------|
| 2017-18 | \$1,110,787,007 | \$75,358,540 | \$1,035,428,467 |
| 2018-19 | 1,168,514,608 | 79,039,718 | 1,089,474,890 |
| 2019-20 | 1,219,812,399 | 81,188,412 | 1,138,623,987 |

Under State law, as outlined in Article XIII-B of the state constitution, the City must calculate an appropriations limit and adopt it through resolution for the forthcoming fiscal year. The limit was previously based on a combination of the increase in population and the lesser of the increase in California personal income or the Consumer Price Index. With the passage of Proposition 111, the City can choose between the growth in the California Per Capita Income or the growth in the non-residential assessed valuation due to new construction in the city. We can also choose between the population growth of the city or the county. These options start with the 1986-87 limitation. The growth in non-residential assessed valuation is not yet known for 2019-20, so the Per Capita Personal Income Factor was used. The limit will be adjusted when the final numbers are known. The limits for prior years have been finalized.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Awards**

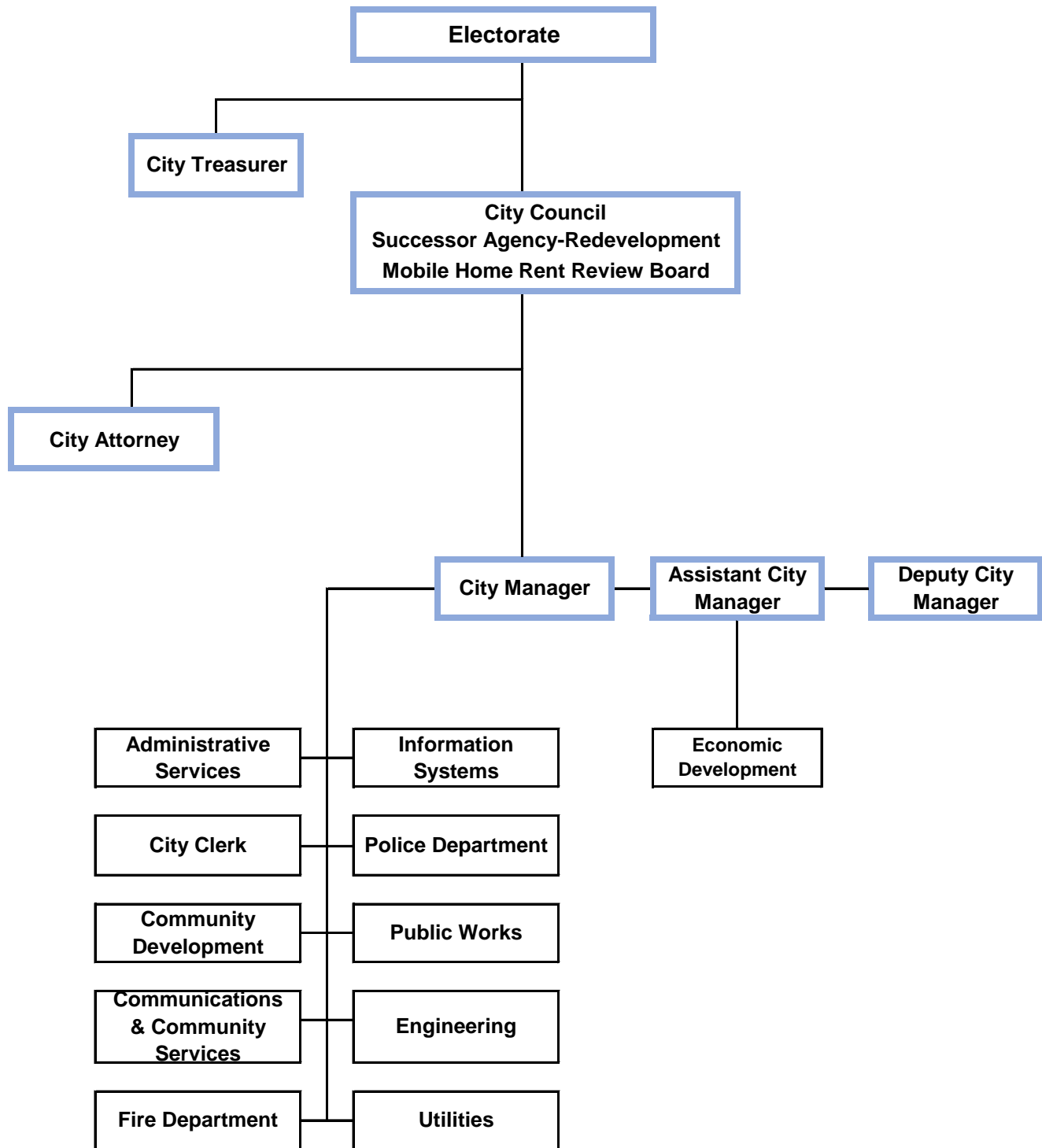


These awards are valid for a period of one year only. The City believes our current budget continues to conform to program requirements and it will be submitted to CSMFO and GFOA to determine its eligibility for both awards.



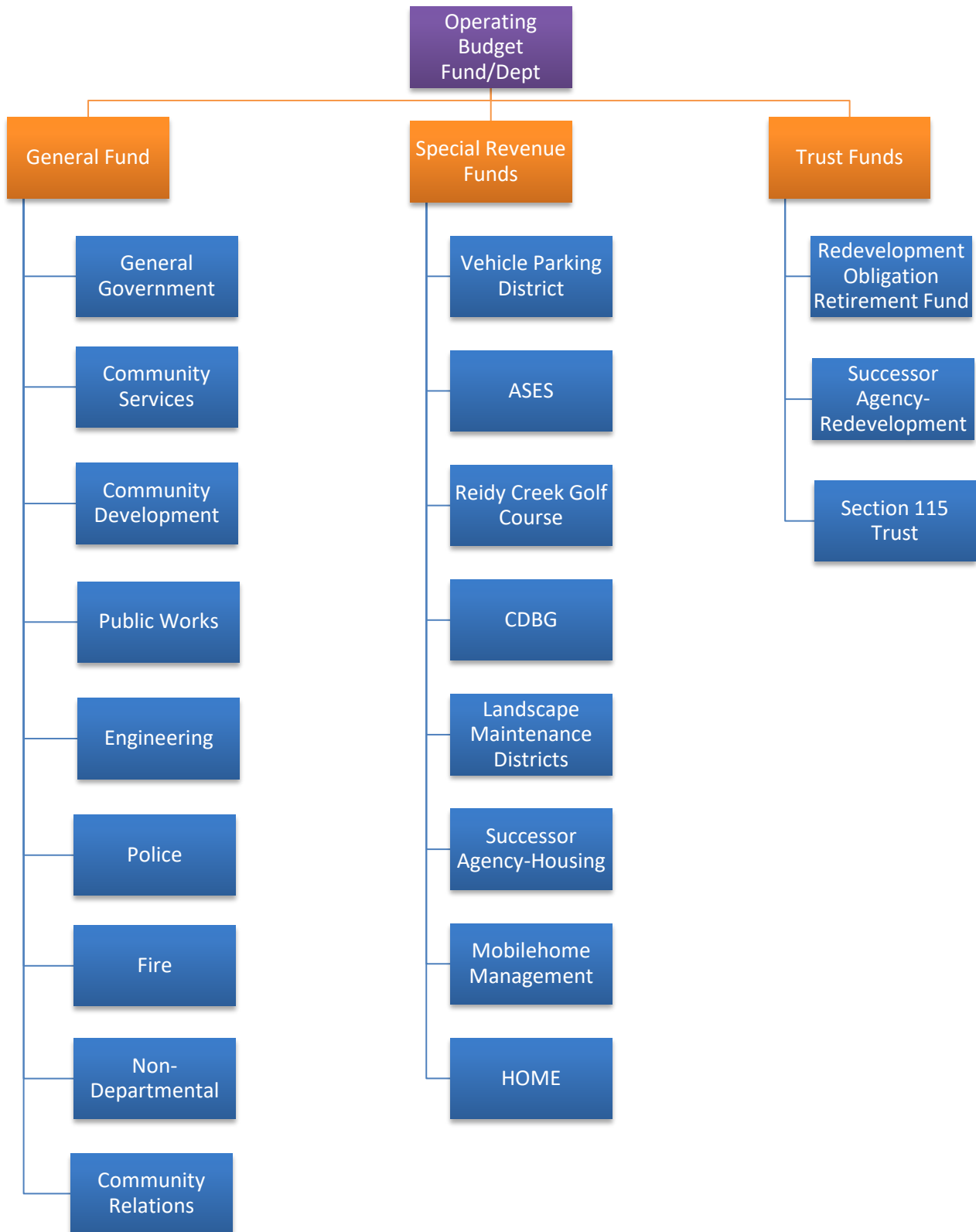
Financial Structure, Policies and Process

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Organization Chart**

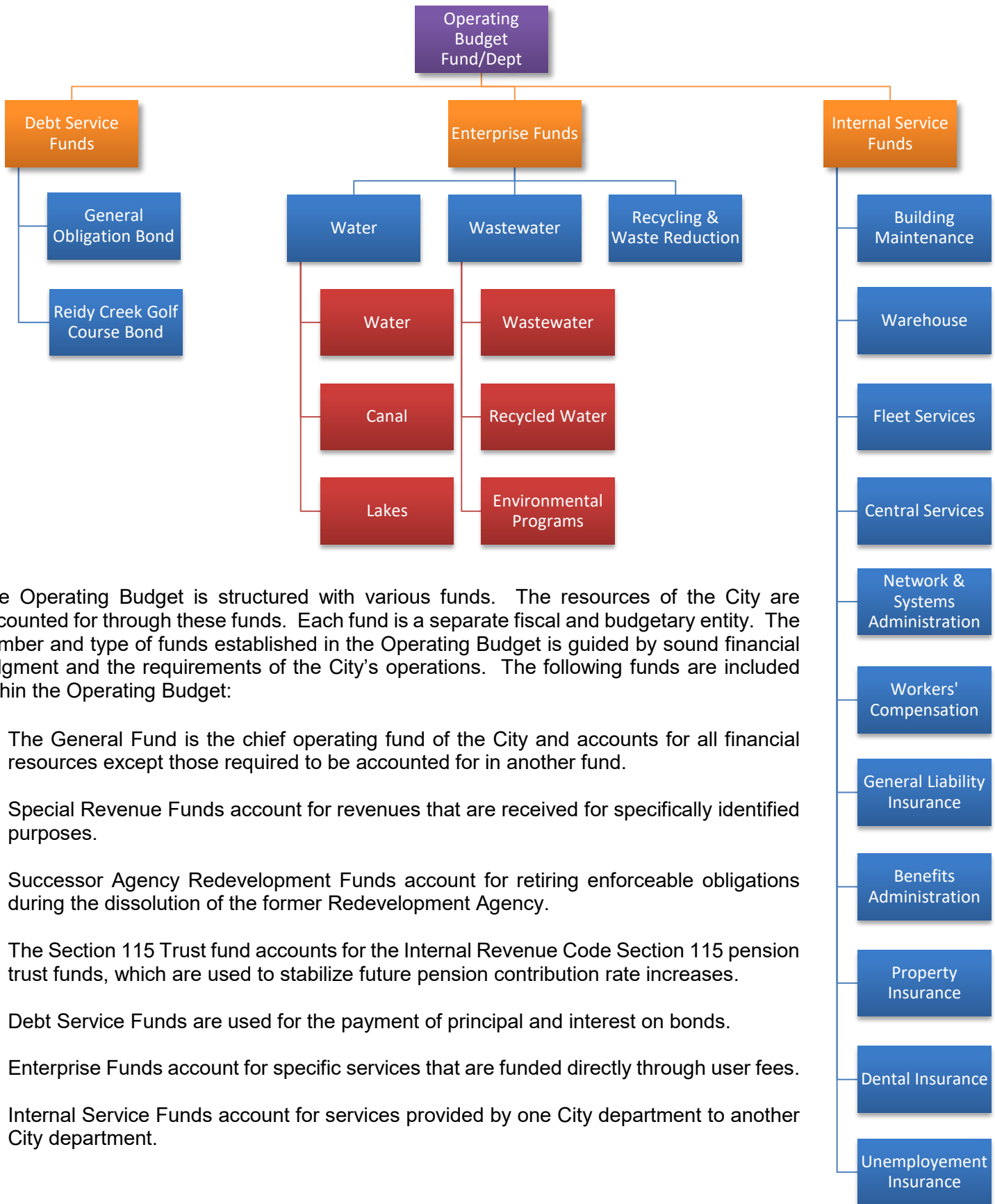




**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Fund/Department Structure**



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Fund/Department Structure**



The Operating Budget is structured with various funds. The resources of the City are accounted for through these funds. Each fund is a separate fiscal and budgetary entity. The number and type of funds established in the Operating Budget is guided by sound financial judgment and the requirements of the City's operations. The following funds are included within the Operating Budget:

- The General Fund is the chief operating fund of the City and accounts for all financial resources except those required to be accounted for in another fund.
- Special Revenue Funds account for revenues that are received for specifically identified purposes.
- Successor Agency Redevelopment Funds account for retiring enforceable obligations during the dissolution of the former Redevelopment Agency.
- The Section 115 Trust fund accounts for the Internal Revenue Code Section 115 pension trust funds, which are used to stabilize future pension contribution rate increases.
- Debt Service Funds are used for the payment of principal and interest on bonds.
- Enterprise Funds account for specific services that are funded directly through user fees.
- Internal Service Funds account for services provided by one City department to another City department.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budgetary and Financial Policies**

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

1. The Budget Will Be Structurally Balanced

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

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

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

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

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

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

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budgetary and Financial Policies**

Policy

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

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

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

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

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

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

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

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

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budgetary and Financial Policies**

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

7. Adequate General Fund Reserves Will Be Maintained

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

Policy

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

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budgetary and Financial Policies

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

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

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

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

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

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

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

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

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

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budgetary and Financial Policies

11. Financial Status and Financial Issues Will Be Reported

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

Policy

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

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

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

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

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

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budgetary and Financial Policies**

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

14. Cash and Investments Will Be Effectively Managed

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

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

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

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

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

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

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budgetary and Financial Policies**

16. Delinquent Accounts Will Be Written Off When Deemed Uncollectible

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

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

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

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

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

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

18. Financial Policies Will Be Periodically Reviewed

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budgetary and Financial Policies**

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

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

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

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Process**

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

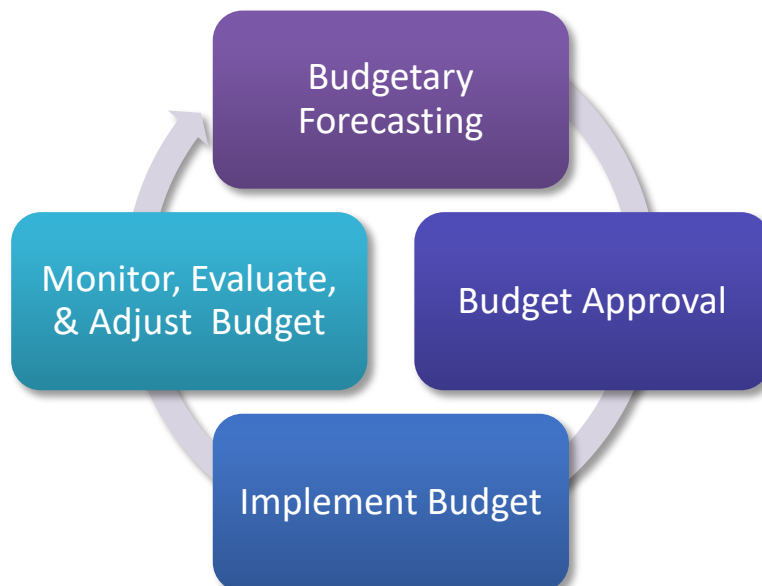
Governmental fund types and Agency funds are maintained on the modified accrual basis and Proprietary fund types are maintained on the full accrual basis of accounting and budgeting.

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

The budgetary policy of the City is as follows:

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

BUDGET CYCLE



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Process**

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

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

BUDGET PREPARATION PROCESS

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

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

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

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

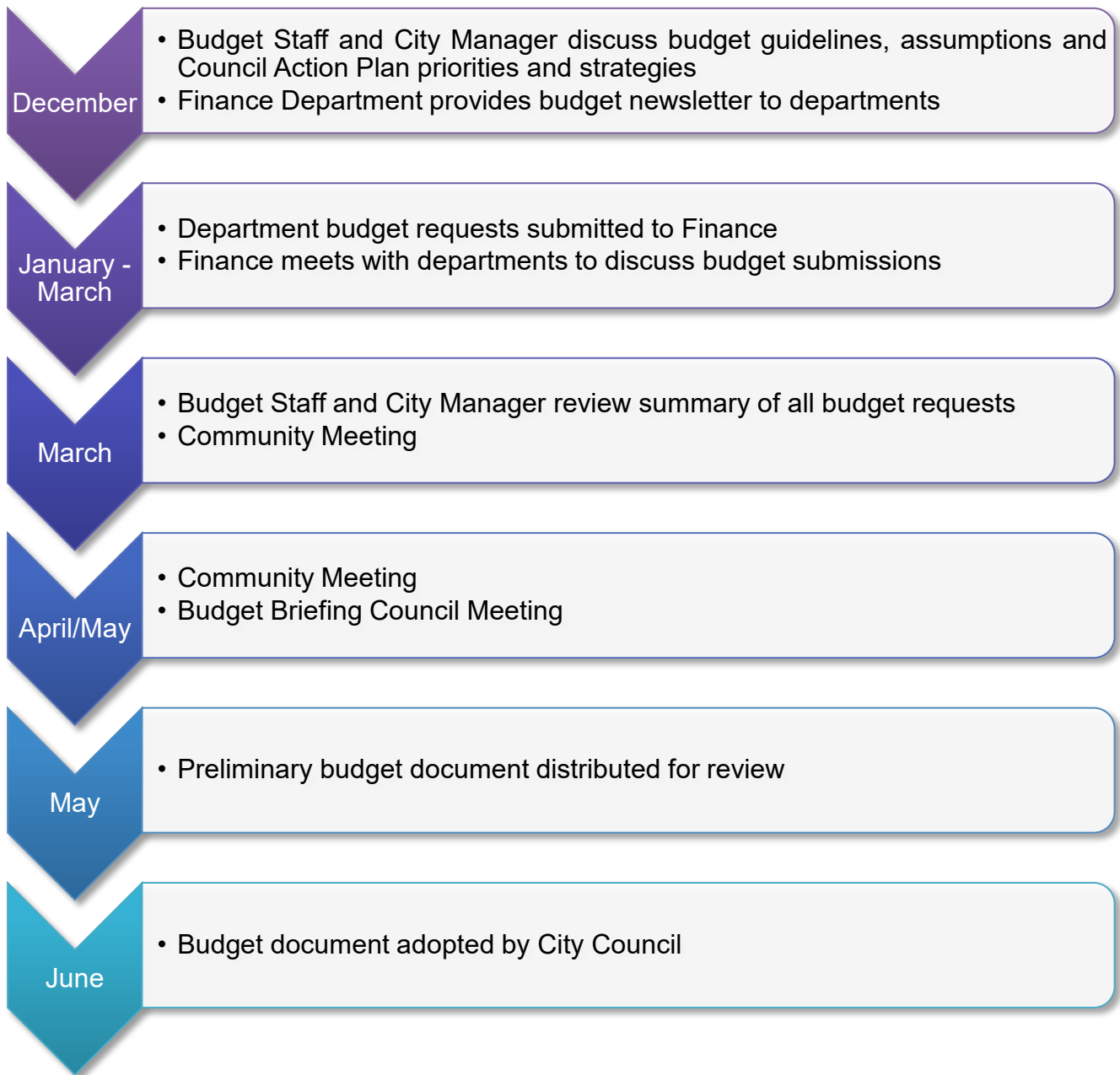
This year, City Staff presented information to the Community regarding the budget process on March 6th.

Summary Fiscal Year 2019-20 budget information was presented to the Community on May 6th and brought to the full Council for discussion on May 8th. It was a balanced budget with no use of reserves and included an increase to the General Fund of approximately \$4 million. Staff requested direction regarding City Council spending priorities.

On June 12th, a summary of what was reflected within the preliminary budget document, as well as an adjustment for a community survey on service priorities consultant for \$50,000 were presented and adopted.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Process**

BUDGET CALENDAR



GUIDE TO THE BUDGET DOCUMENT

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Process**

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

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

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

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





Financial Schedules

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Revenue Schedule (All Funds)**

| | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET | 18-19 REVISED/ 19-20 BUDGET % Change |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|--|
| GENERAL FUND | | | | | |
| SALES TAX | \$36,089,095 | \$36,573,403 | \$38,223,750 | \$38,947,000 | 1.9% |
| OTHER TAXES | | | | | |
| Secured Property Tax | 11,664,390 | 12,299,813 | 12,839,000 | 13,223,000 | 3.0% |
| Unsecured Property Tax | 365,027 | 452,005 | 404,000 | 425,000 | 5.2% |
| RPTTF Residual Payment | 676,358 | 1,351,876 | 1,400,000 | 1,300,000 | -7.1% |
| Property Tax in Lieu of VLF | 12,316,652 | 13,140,350 | 13,907,000 | 14,596,000 | 5.0% |
| Tax Sharing Payment | 279,409 | 353,469 | 389,000 | 401,000 | 3.1% |
| Penalties | 6,363 | 10,178 | 2,000 | 2,000 | 0.0% |
| Property Transfer | 732,640 | 759,176 | 585,000 | 579,000 | -1.0% |
| Franchise Fees | 6,360,715 | 6,673,212 | 6,657,000 | 7,454,000 | 12.0% |
| Transient Occupancy Tax | 1,699,718 | 1,765,479 | 1,751,000 | 1,905,000 | 8.8% |
| Business License | 1,846,512 | 1,827,652 | 1,924,000 | 1,962,000 | 2.0% |
| Transfer Station Fee | 659,921 | 671,054 | 653,000 | 666,000 | 2.0% |
| Other Incentive Fees | 87,399 | 88,447 | 85,000 | 96,000 | 12.9% |
| PEG Fees | 11,000 | 11,000 | 11,000 | 0 | -100.0% |
| Total, Other Taxes | 36,706,104 | 39,403,711 | 40,607,000 | 42,609,000 | 4.9% |
| PERMITS AND LICENSES | | | | | |
| Towing Licenses | 348,125 | 348,125 | 348,000 | 348,000 | 0.0% |
| Building Permits | 507,042 | 475,478 | 312,000 | 295,000 | -5.4% |
| Plumbing Permits | 77,240 | 55,726 | 62,000 | 32,000 | -48.4% |
| Electrical Permits | 124,914 | 124,849 | 121,000 | 110,000 | -9.1% |
| Mechanical Permits | 73,471 | 64,973 | 79,000 | 40,000 | -49.4% |
| Fire Code Permits | 79,728 | 104,725 | 84,000 | 104,000 | 23.8% |
| Mobile Home Setup | 10,646 | 8,161 | 8,000 | 5,500 | -31.3% |
| Other Permits and Licenses | 1,520 | 1,550 | 0 | 0 | N/A |
| Parking Permits | 0 | 0 | 10,000 | 10,000 | 0.0% |
| Total, Permits and Licenses | 1,222,686 | 1,183,587 | 1,024,000 | 944,500 | -7.8% |
| FINES AND FORFEITURES | | | | | |
| Red Light Photo Citations | 7,214 | 14,557 | 0 | 15,000 | N/A |
| Vehicle Code Fines | 349,886 | 323,077 | 325,000 | 276,000 | -15.1% |
| Parking Ticket Fines | 201,508 | 168,843 | 280,000 | 265,000 | -5.4% |
| Other Court Fines | 76,212 | 43,060 | 75,000 | 80,000 | 6.7% |
| Booking Fees | 53,526 | 56,226 | 50,000 | 50,000 | 0.0% |
| Library Fines | 64,720 | 35,496 | 64,000 | 64,000 | 0.0% |
| Code Enforcement Admin Citations | 206,858 | 211,582 | 212,000 | 246,000 | 16.0% |
| Police Ticket Sign Off | 5,448 | 5,060 | 5,000 | 5,000 | 0.0% |
| Impound Fees | 226,354 | 223,547 | 225,000 | 225,000 | 0.0% |
| Total, Fines and Forfeitures | 1,191,726 | 1,081,448 | 1,236,000 | 1,226,000 | -0.8% |
| INTERGOVERNMENTAL | | | | | |
| VLF Revenue in Excess | 0 | 147,281 | 73,000 | 73,000 | 0.0% |
| Post Reimbursement | 18,985 | 46,291 | 33,000 | 10,000 | -69.7% |
| Literacy Grant | 46,050 | 46,757 | 78,000 | 18,000 | -76.9% |
| Nutrition Grant | 165,448 | 180,530 | 190,000 | 190,000 | 0.0% |
| Library Grants | 0 | 120 | 4,000 | 0 | -100.0% |
| Miscellaneous Agencies | 4,573 | 4,643 | 40,000 | 40,000 | 0.0% |
| Rincon Fire Fees | 1,949,202 | 2,179,540 | 2,322,000 | 2,368,000 | 2.0% |
| State Highway Maintenance | 9,000 | 10,000 | 10,000 | 10,000 | 0.0% |
| Beverage Recycling | 37,371 | 37,708 | 38,000 | 0 | -100.0% |
| State Grants | 0 | 7,880 | 0 | 0 | N/A |
| Federal Grants | 62,620 | 107,636 | 98,000 | 89,000 | -9.2% |
| SB90 Claims | 146,506 | 83,542 | 124,000 | 124,000 | 0.0% |
| Used Oil Recycling Grant | 81,268 | 0 | 41,000 | 0 | -100.0% |
| GEMT Program | 88,304 | 398,440 | 241,000 | 141,000 | -41.5% |
| Total, Intergovernmental | 2,609,327 | 3,250,368 | 3,292,000 | 3,063,000 | -7.0% |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Revenue Schedule (All Funds)**

| | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET | 18-19 REVISED/ 19-20 BUDGET % Change |
|---------------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|---|
| CHARGES FOR SERVICES | | | | | |
| Zoning Fees | 82,709 | 121,937 | 128,000 | 138,000 | 7.8% |
| Subdivision Fees | 43,660 | 37,057 | 37,000 | 37,000 | 0.0% |
| Annexation Fees | 7,760 | 9,710 | 0 | 10,000 | N/A |
| Maps & Publications | 118 | 21 | 500 | 500 | 0.0% |
| Building Plan Check Fees | 401,722 | 342,130 | 399,000 | 320,000 | -19.8% |
| Conservation Credit | 146,460 | 99,637 | 99,000 | 149,000 | 50.5% |
| EIR | 38,184 | 41,295 | 70,000 | 70,000 | 0.0% |
| Engineering Fees | 45,107 | 56,489 | 300,000 | 152,000 | -49.3% |
| Engineering Misc. Projects | 449,787 | 226,990 | 241,000 | 175,000 | -27.4% |
| Engineering Subdivision Fees | 438,922 | 535,329 | 600,000 | 500,000 | -16.7% |
| Planning Fees | 236,297 | 240,374 | 251,000 | 251,000 | 0.0% |
| Shopping Cart Cont Plan Fee | 0 | 1,080 | 500 | 500 | 0.0% |
| 20B Waiver Fee-Utility Underground | 631,919 | 148,698 | 8,000 | 8,000 | 0.0% |
| Police Services | 69,077 | 88,338 | 100,000 | 200,000 | 100.0% |
| False Alarms | 8,262 | 137,890 | 60,000 | 75,000 | 25.0% |
| DUI Cost Recovery | 68,808 | 75,143 | 73,000 | 40,000 | -45.2% |
| Fingerprinting Revenue | 23,509 | 20,404 | 25,000 | 20,000 | -20.0% |
| Restitution | 34,606 | 19,145 | 30,000 | 20,000 | -33.3% |
| Alarm Registration Fee | 50,535 | 41,126 | 70,000 | 70,000 | 0.0% |
| Commercial Alarm Registration | 68,366 | 85,524 | 70,000 | 70,000 | 0.0% |
| Special Fire | 757,813 | 43,680 | 100,000 | 100,000 | 0.0% |
| Failed Reinspection | 71,739 | 41,825 | 80,000 | 80,000 | 0.0% |
| Fire Plan Check | 101,300 | 87,800 | 100,000 | 120,000 | 20.0% |
| Fire Protection System Fees | 1,186 | 1,825 | 31,000 | 31,000 | 0.0% |
| Fire Comm Care Licensing Fee | 14,721 | 68,648 | 7,000 | 87,000 | 1142.9% |
| Processing Fee-Quit Claim | 0 | 850 | 5,000 | 5,000 | 0.0% |
| Processing Fees | 3,600 | 0 | 8,000 | 4,000 | -50.0% |
| Fire R-2 Inspection Fees | 38,636 | 0 | 65,000 | 65,000 | 0.0% |
| Code Books | 0 | 0 | 500 | 500 | 0.0% |
| City Clerk Fees | 6,577 | 6,299 | 5,000 | 5,000 | 0.0% |
| Copying Fee | 2,317 | 374 | 3,000 | 3,000 | 0.0% |
| Street Light Power Charge | 7,335 | 2,620 | 2,000 | 2,000 | 0.0% |
| AB939 Fees | 64,214 | 64,588 | 91,000 | 0 | -100.0% |
| Household Hazardous Waste | 158,848 | 159,926 | 218,000 | 0 | -100.0% |
| Senior Meal Payments | 12,144 | 11,216 | 13,000 | 13,000 | 0.0% |
| Library Audiovisual | 42,144 | 54,241 | 64,000 | 64,000 | 0.0% |
| Recreation | 11,000 | 2,377,395 | 1,952,000 | 2,007,900 | 2.9% |
| Senior Van Fee | 2,962 | 2,774 | 4,000 | 4,000 | 0.0% |
| Facility Use-Senior Center | 76,160 | 57,428 | 75,000 | 75,000 | 0.0% |
| Small Cell Site Revenue | 0 | 3,600 | 0 | 0 | N/A |
| Sale of Recyclables | 229,032 | 150,000 | 229,000 | 229,000 | 0.0% |
| Microfilm Fees | 24,211 | 26,830 | 26,000 | 26,000 | 0.0% |
| Paramedic Transportation | 56,100 | 53,910 | 56,000 | 56,000 | 0.0% |
| Paramedic Services | 5,580,319 | 5,643,824 | 6,041,000 | 6,056,000 | 0.2% |
| Total, Charges for Services | 10,108,166 | 11,187,970 | 11,737,500 | 11,339,400 | -3.4% |
| INVESTMENT & RENTAL INCOME | | | | | |
| | 3,510,680 | 3,650,062 | 4,149,000 | 4,450,710 | 7.3% |
| OTHER REVENUE | | | | | |
| Harding Street Maintenance | 10,992 | 11,725 | 10,000 | 10,000 | 0.0% |
| Reimbursement from Outside Agencies | 227,577 | 451,019 | 378,000 | 340,000 | -10.1% |
| Contributions | 18,087 | 47,133 | 51,000 | 51,000 | 0.0% |
| Sponsorships | 3,539 | 13,472 | 0 | 0 | N/A |
| Marketing Event Fees | (546) | 0 | 2,000 | 2,000 | 0.0% |
| Damages-City Property | 82,262 | 79,884 | 16,000 | 16,000 | 0.0% |
| Mobile Home Fees | 29,383 | 50,139 | 64,000 | 64,000 | 0.0% |
| Recoveries | 6,575 | 5,554 | 0 | 0 | N/A |
| Other Financing Sources | 0 | 2,095,893 | 0 | 0 | N/A |
| Misc. Over/Short | (395) | (975) | 0 | 0 | N/A |
| NSF Check Charges | 6,681 | 6,629 | 4,000 | 4,000 | 0.0% |
| Admin Fee-Collections | 15,952 | 18,832 | 22,000 | 22,000 | 0.0% |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Revenue Schedule (All Funds)**

| | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET | 18-19 REVISED/ 19-20 BUDGET % Change |
|--------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|---|
| Small Claims Court Fees | 662 | (1,183) | 0 | 0 | N/A |
| Other Revenue | (122,503) | 146,329 | 325,000 | 351,495 | 8.2% |
| Total, Other Revenue | 278,266 | 2,924,451 | 872,000 | 860,495 | -1.3% |
| ONE-TIME REVENUE | 376,188 | 3,029,401 | 1,731,215 | 1,948,780 | 12.6% |
| Total, General Fund | \$92,092,238 | \$102,284,401 | \$102,872,465 | \$105,388,885 | 2.4% |

SPECIAL REVENUE FUNDS

VEHICLE PARKING DISTRICT

| | | | | | |
|-------------------|--------------|--------------|------------|------------|------------|
| Investment Income | \$111 | \$194 | \$0 | \$0 | N/A |
|-------------------|--------------|--------------|------------|------------|------------|

GAS TAX

| | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|--------------|
| Gas Tax 2105 | 847,108 | 822,097 | 886,425 | 842,710 | -4.9% |
| Gas Tax 2106 | 558,480 | 556,101 | 573,455 | 557,960 | -2.7% |
| Gas Tax 2107 | 1,073,996 | 1,069,909 | 1,100,395 | 1,106,595 | 0.6% |
| Gas Tax 2107.5 | 10,000 | 10,000 | 10,000 | 10,000 | 0.0% |
| R & T Code 7360 - Prop 42 | 402,386 | 589,947 | 579,765 | 1,291,910 | 122.8% |
| Reimbursement from Outside Agencies | 0 | 0 | 172,220 | 170,825 | -0.8% |
| Investment Income | 21,698 | 26,264 | 16,150 | 35,100 | 117.3% |
| Other Revenue | 0 | 172,220 | 0 | 0 | N/A |
| Total, Gas Tax | 2,913,668 | 3,246,538 | 3,338,410 | 4,015,100 | 20.3% |

PARK DEVELOPMENT

| | | | | | |
|-------------------------------------|----------------|------------------|------------------|----------------|---------------|
| Park Development Fees | 769,230 | 1,701,272 | 1,684,000 | 892,000 | -47.0% |
| Reimbursement from Outside Agencies | 3,562 | 0 | 21,500 | 0 | -100.0% |
| Investment Income | 21,581 | 40,715 | 20,995 | 62,600 | 198.2% |
| Total, Park Development | 794,373 | 1,741,987 | 1,726,495 | 954,600 | -44.7% |

RECREATION/ASES

| | | | | | |
|---------------------------------------|------------------|----------------|----------------|----------------|---------------|
| ASES Grant | 763,841 | 841,341 | 909,795 | 560,010 | -38.4% |
| Fees for Services | 1,621,310 | (209) | 0 | 0 | N/A |
| Golf Course Rent & Add't Compensation | 346,276 | 0 | 0 | 0 | N/A |
| Investment Income | 345 | 0 | 0 | 0 | N/A |
| Cellular Site/EVCC Rent | 349,274 | 0 | 0 | 0 | N/A |
| Reimbursements from Outside Agencies | 34,707 | 0 | 0 | 0 | N/A |
| Interest-Loans/Advances | 4,032 | 0 | 0 | 0 | N/A |
| Other Revenue | 33,852 | (53) | 0 | 0 | N/A |
| Total, Recreation/ASES | 3,153,637 | 841,079 | 909,795 | 560,010 | -38.4% |

REIDY CREEK GOLF COURSE

| | | | | | |
|---------------------------------------|----------------|----------------|----------------|----------------|-------------|
| Green Fees | 364,154 | 377,247 | 383,820 | 423,605 | 10.4% |
| Cart Rental | 114,654 | 112,142 | 127,720 | 96,650 | -24.3% |
| Golf Merchandise Sales | 31,297 | 34,733 | 33,855 | 32,875 | -2.9% |
| Golf Course-Other Revenue | 3,863 | 5,074 | 3,680 | 4,130 | 12.2% |
| Food and Beverage Rent | 7,835 | 9,273 | 8,575 | 7,625 | -11.1% |
| Other Revenue | 0 | 2,500 | 0 | 0 | N/A |
| Total, Reidy Creek Golf Course | 521,803 | 540,969 | 557,650 | 564,885 | 1.3% |

COMMUNITY DEVELOPMENT BLOCK GRANT

| | | | | | |
|--------------------|----------------|------------------|------------------|------------------|-------------|
| Grant | 864,699 | 1,595,073 | 1,791,465 | 1,824,480 | 1.8% |
| Other Revenue | 0 | 10,199 | 0 | 0 | N/A |
| Total, CDBG | 864,699 | 1,605,272 | 1,791,465 | 1,824,480 | 1.8% |

TRAFFIC IMPACT

| | | | | | |
|------------------------------|---------|---------|-----------|-----------|--------|
| Traffic Impact Fees-Local | 392,297 | 485,273 | 1,183,000 | 1,475,500 | 24.7% |
| Traffic Impact Fees-Regional | 499,239 | 726,884 | 825,000 | 332,500 | -59.7% |
| Interest-Loans/Advances | 42,120 | 42,470 | 0 | 0 | N/A |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Revenue Schedule (All Funds)**

| | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET | 18-19 REVISED/ 19-20 BUDGET % Change |
|---|---------------------------|---------------------------|----------------------------|---------------------------|---|
| Investment Income | 40,207 | 60,533 | 16,745 | 71,700 | 328.2% |
| Total, Traffic Impact | 973,863 | 1,315,160 | 2,024,745 | 1,879,700 | -7.2% |
| DALEY RANCH RESTORATION | | | | | |
| Investment Income | 6,352 | 7,771 | 4,900 | 4,900 | 0.0% |
| LANDSCAPE MAINTENANCE DISTRICTS | | | | | |
| Assessments | 801,639 | 797,529 | 837,380 | 857,610 | 2.4% |
| Miscellaneous Agencies | 61,280 | 0 | 0 | 0 | N/A |
| Investment Income | 14,543 | 18,812 | 0 | 0 | N/A |
| Damages - City Property | 0 | 3,100 | 0 | 0 | N/A |
| Other Revenue | 5,955 | 6,455 | 8,430 | 8,430 | 0.0% |
| Total, Landscape Maintenance Districts | 883,417 | 825,896 | 845,810 | 866,040 | 2.4% |
| PUBLIC ART | | | | | |
| Public Art Fees | 124,249 | 281,056 | 295,000 | 170,000 | -42.4% |
| Contributions | 0 | 5,211 | 0 | 0 | N/A |
| Investment Income | 3,854 | 41,801 | 3,400 | 10,600 | 211.8% |
| Other Revenue | 140 | 420 | 0 | 0 | N/A |
| Total, Public Art | 128,243 | 328,488 | 298,400 | 180,600 | -39.5% |
| SUCCESSOR AGENCY- HOUSING | | | | | |
| CalHOME Grant | 0 | 146,052 | 0 | 0 | N/A |
| HELP Fees | 1,550 | 1,000 | 0 | 0 | N/A |
| Monitoring Fee | 0 | 400 | 0 | 0 | N/A |
| Other Revenue | 35 | 84,299 | 0 | 0 | N/A |
| Investment Income | 43,690 | 66,353 | 0 | 0 | N/A |
| Interest-Loans/Advances | 322,019 | 195,359 | 0 | 0 | N/A |
| Sale of City Property | 0 | 0 | 1,000,000 | 1,000,000 | 0.0% |
| Gain/Loss on Disposal of Capital Assets | 55,199 | 0 | 0 | 0 | N/A |
| Total, Successor Agency-Housing | 422,493 | 493,463 | 1,000,000 | 1,000,000 | 0.0% |
| MOBILEHOME PARK MANAGEMENT | | | | | |
| Rent | 183,248 | 164,328 | 184,750 | 165,000 | -10.7% |
| Investment Income | 2,410 | 2,650 | 0 | 0 | N/A |
| Total, Mobilehome Park Management | 185,658 | 166,978 | 184,750 | 165,000 | -10.7% |
| HOME | | | | | |
| Grants | 746,956 | 82,074 | 648,965 | 596,820 | -8.0% |
| Investment Income | 8,647 | 11,780 | 0 | 0 | N/A |
| Interest-Loans/Advances | 57,850 | 80,519 | 0 | 0 | N/A |
| Monitoring Fee | 400 | 0 | 0 | 0 | N/A |
| Loan Repayments | 0 | 11,416 | 0 | 0 | N/A |
| Total, HOME | 813,853 | 185,789 | 648,965 | 596,820 | -8.0% |
| Total, Special Revenue Funds | \$11,662,170 | \$11,299,584 | \$13,331,385 | \$12,612,135 | -5.4% |

TRUST FUNDS

RYAN TRUST

| | | | | | |
|-------------------|-----|-----|-----|-----|------|
| Investment Income | 346 | 426 | 250 | 250 | 0.0% |
|-------------------|-----|-----|-----|-----|------|

HEGYI TRUST

| | | | | | |
|-------------------|----|---|---|---|-----|
| Investment Income | 25 | 7 | 0 | 0 | N/A |
|-------------------|----|---|---|---|-----|

REDEVELOPMENT OBLIGATION RETIREMENT FUND

| | | | | | |
|-------------------------|-----------|-----------|------------|-----------|--------|
| County of SD Trust Fund | 9,812,675 | 8,685,838 | 12,199,905 | 3,572,325 | -70.7% |
|-------------------------|-----------|-----------|------------|-----------|--------|

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Revenue Schedule (All Funds)**

| | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET | 18-19 REVISED/ 19-20 BUDGET % Change |
|---|-------------------|-------------------|--------------------|-------------------|--|
| SUCCESSOR AGENCY - REDEVELOPMENT | | | | | |
| Investment Income | 38,850 | 102,570 | 0 | 0 | N/A |
| Rent | (18,687) | 0 | 0 | 0 | N/A |
| Reimbursement from Outside Agencies | 14,095 | 0 | 0 | 0 | N/A |
| Other Revenue | 8,515 | 0 | 0 | 0 | N/A |
| Total, Successor Agency - Redev | 42,773 | 102,570 | 0 | 0 | N/A |

SECTION 115 PENSION TRUST

| | | | | | |
|---------------------------|--------------------|--------------------|---------------------|--------------------|---------------|
| Investment Income | 0 | 13,185 | 0 | 100,000 | N/A |
| Total, Trust Funds | \$9,855,819 | \$8,802,026 | \$12,200,155 | \$3,672,575 | -69.9% |

CAPITAL PROJECT FUNDS

STREETS PROJECTS

| | | | | | |
|-------------------------------------|----------------|------------------|---------------|---------------|---------------|
| State Grants | \$145,981 | \$159,427 | \$0 | \$0 | N/A |
| Federal Grants | 24,468 | 878,511 | 0 | 0 | N/A |
| Reimbursement from Outside Agencies | 196,784 | 1,002,790 | 45,309 | 0 | -100.0% |
| Investment Income | 42,988 | 57,962 | 19,805 | 52,100 | 163.1% |
| Total, Streets Projects | 410,221 | 2,098,690 | 65,114 | 52,100 | -20.0% |

PUBLIC SAFETY FACILITY

| | | | | | |
|---------------|-------|---|---|---|-----|
| Other Revenue | (109) | 0 | 0 | 0 | N/A |
|---------------|-------|---|---|---|-----|

STORM DRAIN

| | | | | | |
|---------------------------|----------------|----------------|----------------|----------------|---------------|
| Storm Drain Basin Fees | 264,696 | 476,228 | 398,000 | 227,000 | -43.0% |
| Investment Income | 5,881 | 9,062 | 2,125 | 11,000 | 417.6% |
| Total, Storm Drain | 270,577 | 485,290 | 400,125 | 238,000 | -40.5% |

GENERAL CAPITAL

| | | | | | |
|-------------------------------------|------------------|----------------|---------------|---------------|---------------|
| PEG Fees | 379,255 | 0 | 0 | 0 | N/A |
| Environmental Impact Report | 86,094 | 0 | 0 | 0 | N/A |
| Reimbursement from Outside Agencies | 803,603 | 260,610 | 82,800 | 0 | -100.0% |
| Investment Income | 15,069 | 23,577 | 16,490 | 24,500 | 48.6% |
| Recoveries | 508 | 0 | 0 | 0 | N/A |
| Total, General Capital | 1,284,529 | 284,187 | 99,290 | 24,500 | -75.3% |

COUNTY TRANSPORTATION STREET PROJECT FUND

| | | | | | |
|---|------------------|------------------|------------------|------------------|---------------|
| SANDAG | 1,817,567 | 5,526,934 | 3,713,000 | 3,859,000 | 3.9% |
| Reimbursements from Outside Agencies | 110,916 | 186,170 | 1,443,161 | 0 | -100.0% |
| Investment Income | 12,222 | 2,080 | 3,400 | 0 | -100.0% |
| Total, Cty Transportation Street Project | 1,940,705 | 5,715,184 | 5,159,561 | 3,859,000 | -25.2% |

TRANS DEVELOPMENT ACT FUND

| | | | | | |
|--------------------------------------|---|-----|---|---|-----|
| Reimbursements from Outside Agencies | 0 | 795 | 0 | 0 | N/A |
|--------------------------------------|---|-----|---|---|-----|

ROAD MAINTENANCE & REHAB (SB1)

| | | | | | |
|--|----------|----------------|------------------|-------------------|---------------|
| State Grants | 0 | 0 | 0 | 12,500,000 | N/A |
| Road Maintenance & Rehab (SB 1) | 0 | 887,676 | 2,515,700 | 2,507,000 | -0.3% |
| Investment Income | 0 | 0 | 0 | 18,000 | N/A |
| Total, Road Maintenance & Rehab (SB1) | 0 | 887,676 | 2,515,700 | 15,025,000 | 497.2% |

PUBLIC FACILITIES

| | | | | | |
|---------------------|---------|---|---|---|-----|
| Fire Fees | 240,549 | 0 | 0 | 0 | N/A |
| Police Fees | 384,878 | 0 | 0 | 0 | N/A |
| Administration Fees | 216,494 | 0 | 0 | 0 | N/A |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Revenue Schedule (All Funds)**

| | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET | 18-19 REVISED/ 19-20 BUDGET % Change |
|-------------------------------------|--------------------|---------------------|---------------------|---------------------|--|
| Library Fees | 144,329 | 0 | 0 | 0 | N/A |
| Senior Center Fees | 48,110 | 0 | 0 | 0 | N/A |
| Maintenance Services Fees | 168,384 | 0 | 0 | 0 | N/A |
| Public Facilities Fees | 0 | 2,309,979 | 4,181,000 | 1,123,000 | -73.1% |
| Interest-Loans/Advances | 3,586 | 2,055 | 6,495 | 6,040 | -7.0% |
| Investment Income | 69,090 | 83,694 | 27,880 | 112,000 | 301.7% |
| Recoveries | 84 | 0 | 0 | 0 | N/A |
| Total, Public Facilities | 1,275,504 | 2,395,728 | 4,215,375 | 1,241,040 | -70.6% |
| Total, Capital Project Funds | \$5,181,427 | \$11,867,550 | \$12,455,165 | \$20,439,640 | 64.1% |

DEBT SERVICE FUNDS

GENERAL OBLIGATION BOND DEBT SERVICE

| | | | | | |
|--|------------------|------------------|------------------|------------------|-------------|
| Secured Property Tax | \$4,767,311 | \$4,729,981 | \$4,708,230 | \$4,703,425 | -0.1% |
| Penalties | 20,746 | 12,351 | 23,670 | 23,800 | 0.5% |
| Investment Income | 28,615 | 38,187 | 20,050 | 33,200 | 65.6% |
| Other Revenue | 109 | 0 | 0 | 0 | N/A |
| Total, General Obligation Bond Debt Svc | 4,816,781 | 4,780,519 | 4,751,950 | 4,760,425 | 0.2% |

REIDY CREEK GOLF COURSE DEBT SERVICE

| | | | | | |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| Investment Income | 108 | 250 | 100 | 100 | 0.0% |
| Total, Debt Service Funds | \$4,816,889 | \$4,780,769 | \$4,752,050 | \$4,760,525 | 0.2% |

ENTERPRISE FUNDS

WATER

| | | | | | |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| State Grants | \$0 | \$0 | \$500,000 | \$500,000 | 0.0% |
| Lake Income | 1,118,440 | 1,160,002 | 880,000 | 880,000 | 0.0% |
| Reimbursement from Outside Agencies | 0 | 0 | 0 | 51,285 | N/A |
| Water Sales | 35,212,564 | 39,579,622 | 40,600,000 | 41,500,000 | 2.2% |
| Water Service Charges | 15,405,112 | 16,448,872 | 15,800,000 | 16,500,000 | 4.4% |
| Meter Installations | 81,989 | 157,149 | 0 | 0 | N/A |
| Penalties | 725,131 | 716,560 | 0 | 0 | N/A |
| Connection Charges | 1,937,953 | 1,854,548 | 375,000 | 400,000 | 6.7% |
| VID Filtration Charge | 1,549,722 | 2,371,475 | 1,300,000 | 1,800,000 | 38.5% |
| Water Line Development Reimbursement | 2,219 | 0 | 0 | 0 | N/A |
| VID CIP Reimbursement & SRF Loans | 110,696 | 598,141 | 2,500,000 | 2,000,000 | -20.0% |
| Sale of Electric Power | 61,798 | 75,757 | 75,000 | 75,000 | 0.0% |
| CIP Reimbursement | 567,321 | 382,327 | 0 | 0 | N/A |
| Investment Income | 63,286 | 123,447 | 132,000 | 132,000 | 0.0% |
| Developer Contributions | 232,393 | 0 | 0 | 0 | N/A |
| Rent | 88,601 | 91,118 | 0 | 0 | N/A |
| Damages-City Property | 28,267 | 20,328 | 0 | 0 | N/A |
| Recoveries | 1,232 | 0 | 0 | 0 | N/A |
| Other Revenue | (2,020,933) | 6,553 | 30,000 | 30,000 | 0.0% |
| Total, Water | 55,165,791 | 63,585,899 | 62,192,000 | 63,868,285 | 2.7% |

WASTEWATER

| | | | | | |
|--|------------|------------|------------|------------|------|
| Stormwater Management Charge | 2,629,897 | 2,763,837 | 0 | 0 | N/A |
| Reimbursement from Outside Agencies | 733 | 1,163,841 | 80,000 | 80,000 | 0.0% |
| Penalties | 199,038 | 223,664 | 0 | 0 | N/A |
| Recycled Water Usage | 791,545 | 884,975 | 0 | 0 | N/A |
| Service Charges | 23,308,921 | 24,734,049 | 29,000,000 | 31,000,000 | 6.9% |
| Connection Charges | 1,386,408 | 3,804,361 | 350,000 | 350,000 | 0.0% |
| San Diego Treatment Charge | 4,164,462 | 2,638,223 | 2,800,000 | 2,800,000 | 0.0% |
| Other Current Service Charge - Current | 6,976 | 10,718 | 0 | 0 | N/A |
| Restaurant FOG Pretreatment | 66,128 | 81,100 | 0 | 0 | N/A |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Revenue Schedule (All Funds)**

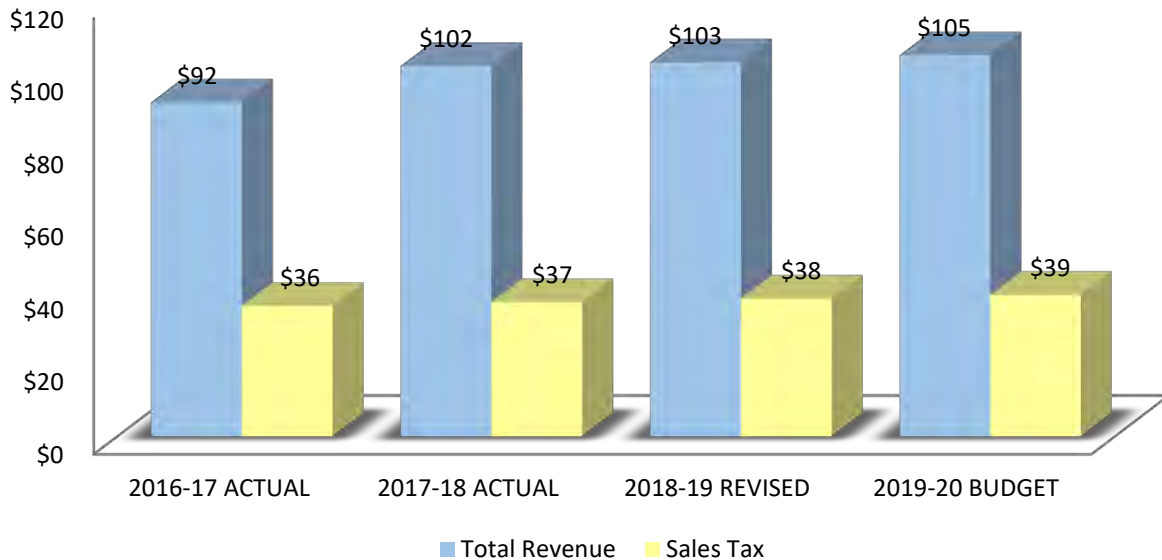
| | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET | 18-19 REVISED/ 19-20 BUDGET % Change |
|---|---------------------------|---------------------------|----------------------------|---------------------------|---|
| SRF Loans & City of S. D. Reimbursement: | 0 | 2,878,706 | 19,180,000 | 40,600,000 | 111.7% |
| Sale of Recycled Water | 2,983,520 | 3,079,297 | 4,000,000 | 4,500,000 | 12.5% |
| Agency Incentive Payments | 237,465 | 240,885 | 100,000 | 100,000 | 0.0% |
| Investment Income | 409,950 | 408,912 | 339,500 | 340,000 | 0.1% |
| Developer Contributions | 47,012 | 0 | 0 | 0 | N/A |
| SDG&E Raw Water Line | 0 | 0 | 0 | 82,500 | N/A |
| Recoveries | 95 | 0 | 0 | 0 | N/A |
| Other Revenue | 2,098,735 | 138,372 | 232,500 | 150,000 | -35.5% |
| Total, Wastewater | 38,330,885 | 43,050,940 | 56,082,000 | 80,002,500 | 42.7% |
| RECYCLING & WASTE REDUCTION | | | | | |
| Household Hazardous Waste | \$0 | \$0 | \$0 | \$159,930 | N/A |
| AB939/Mandatory Recycling | 0 | 0 | 0 | 64,590 | N/A |
| Used Oil Recycling | 0 | 0 | 0 | 40,635 | N/A |
| Beverage Recycling | 0 | 0 | 0 | 37,710 | N/A |
| RSWA HHW Grant | 0 | 0 | 0 | 8,000 | N/A |
| Total, Recycling & Waste Reduction | 0 | 0 | 0 | 310,865 | N/A |
| Total, Enterprise Funds | \$93,496,676 | \$106,636,839 | \$118,274,000 | \$144,181,650 | 21.9% |
| Total, All Funds | \$217,105,219 | \$245,671,169 | \$263,885,220 | \$291,055,410 | 10.3% |
| INTERNAL SERVICE FUNDS | | | | | |
| BUILDING MAINTENANCE | | | | | |
| Reimbursement from Outside Agencies | \$1,635 | \$3,732 | \$0 | \$0 | N/A |
| Charges to Departments | 4,775,555 | 4,788,133 | 4,896,825 | 5,247,020 | 7.2% |
| Contributions | 87,499 | 41,966 | 0 | 0 | N/A |
| Recoveries | 594 | 0 | 0 | 0 | N/A |
| Investment Income | 1,734 | (254) | 1,000 | 0 | -100.0% |
| Total, Building Maintenance | 4,867,017 | 4,833,577 | 4,897,825 | 5,247,020 | 7.1% |
| WAREHOUSE FUND | | | | | |
| Charges to Departments | 192,330 | 207,579 | 194,000 | 193,420 | -0.3% |
| Gain/Loss on Disposal of Capital Assets | 1,161 | 0 | 0 | 0 | N/A |
| Investment Income | 1,613 | 2,596 | 0 | 0 | N/A |
| Other Revenue | 1,980 | 1,998 | 0 | 0 | N/A |
| Total, Warehouse | 197,084 | 212,173 | 194,000 | 193,420 | -0.3% |
| FLEET SERVICES | | | | | |
| Charges to Departments | 5,343,545 | 5,781,370 | 5,773,175 | 5,987,440 | 3.7% |
| Contributions | 686,345 | 107,457 | 0 | 0 | N/A |
| Investment Income | 83,174 | 103,058 | 82,645 | 100,000 | 21.0% |
| Damages - City Property | 581 | 70 | 0 | 0 | N/A |
| Accident Recoveries | 24,485 | 251,340 | 0 | 124,270 | N/A |
| Gain/Loss on Disposal of Capital Assets | 23,300 | 0 | 0 | 0 | N/A |
| Reimbursement from Outside Agencies | 0 | 7,475 | 0 | 0 | N/A |
| Other Revenue | (1,381) | 0 | 0 | 0 | N/A |
| Total, Fleet Services | 6,160,049 | 6,250,770 | 5,855,820 | 6,211,710 | 6.1% |
| CENTRAL SERVICES | | | | | |
| Duplicating-Charges to Departments | 373,770 | 375,485 | 374,465 | 305,255 | -18.5% |
| Telecommunications-Charges to Depts | 624,155 | 639,294 | 638,425 | 548,145 | -14.1% |
| Mail Services-Charges to Departments | 190,635 | 191,260 | 192,625 | 213,230 | 10.7% |
| Investment Income | 6,958 | 9,210 | 0 | 0 | N/A |
| Total, Central Services | 1,195,518 | 1,215,249 | 1,205,515 | 1,066,630 | -11.5% |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Revenue Schedule (All Funds)

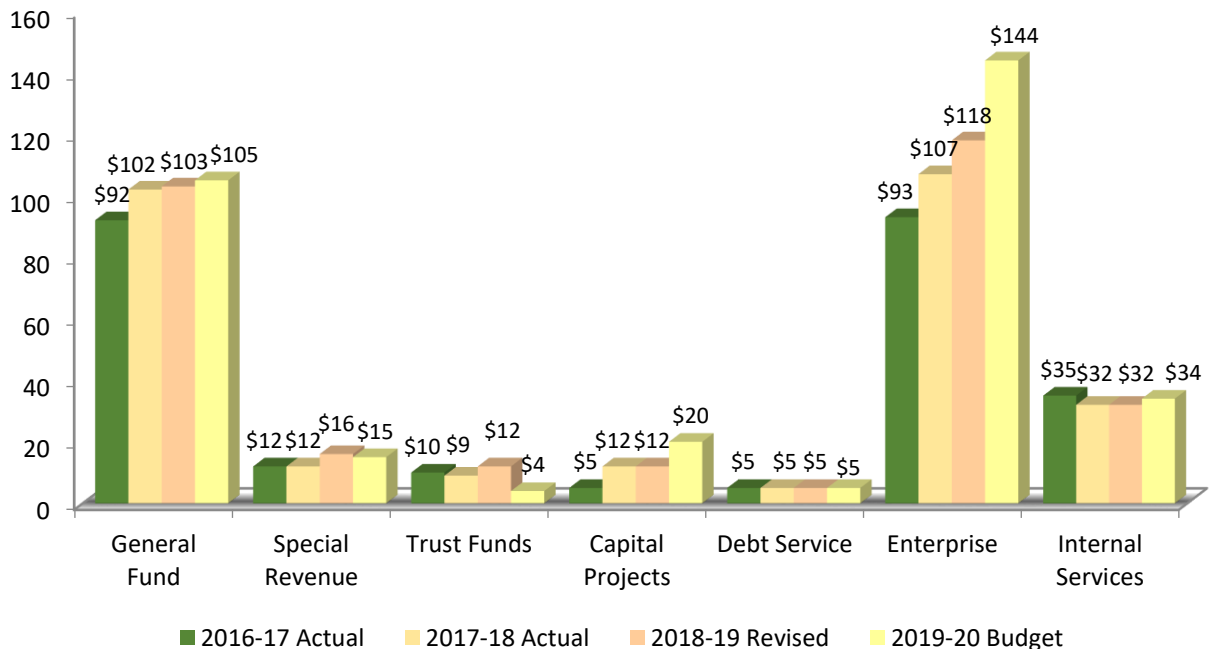
| | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET | 18-19 REVISED/ 19-20 BUDGET % Change |
|--|---------------------------|---------------------------|----------------------------|---------------------------|---|
| NETWORK & SYSTEMS ADMINISTRATION | | | | | |
| Charges to Departments | 1,589,289 | 1,638,090 | 1,753,290 | 1,736,500 | -1.0% |
| Investment Income | 3,911 | 6,076 | 0 | 0 | N/A |
| Reimbursement from Outside Agencies | 0 | 2,628 | 0 | 0 | N/A |
| Total, Network & Systems Administration | 1,593,200 | 1,646,794 | 1,753,290 | 1,736,500 | -1.0% |
| WORKERS' COMPENSATION | | | | | |
| Charges to Departments | 3,629,625 | 3,818,109 | 4,192,210 | 4,563,600 | 8.9% |
| Investment Income | 91,273 | 119,923 | 95,000 | 115,000 | 21.1% |
| Total, Workers' Compensation | 3,720,898 | 3,938,032 | 4,287,210 | 4,678,600 | 9.1% |
| GENERAL LIABILITY INSURANCE FUND | | | | | |
| Charges to Departments | 3,066,160 | 2,558,950 | 2,558,950 | 2,058,960 | -19.5% |
| Investment Income | 57,406 | 99,922 | 11,060 | 95,000 | 759.0% |
| Recoveries | 35 | 0 | 0 | 0 | N/A |
| Other Revenue | 2,722,988 | 0 | 0 | 0 | N/A |
| Total, Liability Insurance | 5,846,589 | 2,658,872 | 2,570,010 | 2,153,960 | -16.2% |
| BENEFITS ADMINISTRATION | | | | | |
| Insurance Fees | 9,756,976 | 9,745,624 | 9,978,525 | 10,713,130 | 7.4% |
| Investment Income | 729 | 785 | 0 | 0 | N/A |
| Rebates | 37,297 | 56,255 | 56,225 | 48,000 | -14.6% |
| Other Revenue | 16,200 | 289 | 0 | 0 | N/A |
| Total, Benefits Administration | 9,811,202 | 9,802,953 | 10,034,750 | 10,761,130 | 7.2% |
| PROPERTY INSURANCE | | | | | |
| Charges to Departments | 677,665 | 681,100 | 683,735 | 686,625 | 0.4% |
| Investment Income | 7,137 | 10,791 | 3,400 | 10,000 | 194.1% |
| Recoveries | 400 | 0 | 0 | 0 | N/A |
| Total, Property Insurance | 685,202 | 691,891 | 687,135 | 696,625 | 1.4% |
| DENTAL INSURANCE | | | | | |
| Insurance Fees | 802,845 | 776,104 | 859,440 | 835,960 | -2.7% |
| Investment Income | 4,658 | 6,326 | 0 | 0 | N/A |
| Total, Dental Insurance | 807,503 | 782,430 | 859,440 | 835,960 | -2.7% |
| UNEMPLOYMENT INSURANCE | | | | | |
| Insurance Fees | 85,516 | 87,494 | 70,000 | 70,000 | 0.0% |
| Investment Income | 3,559 | 4,933 | 0 | 0 | N/A |
| Total, Unemployment Insurance | 89,075 | 92,427 | 70,000 | 70,000 | 0.0% |
| Total, Internal Service Funds | \$34,973,337 | \$32,125,168 | \$32,414,995 | \$33,651,555 | 3.8% |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Revenue Charts**

General Fund Revenue Trend (In Millions)



Revenue Trend-All Funds (In Millions)



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Grant Summary

| SOURCE OF GRANT FUNDING | USE OF GRANT FUNDING | AMOUNT |
|--|-----------------------------|---------------------|
| <u>Grants awarded during fiscal year 2018/19:</u> | | |
| HOME Grant (HUD) | Community Development | \$648,965 |
| Community Development Block Grant (CDBG/HUD) | Community Development | 1,791,465 |
| CA Library Literacy Services | Community Services | 106,991 |
| Aging & Independence Services (Nutrition/Transportation) | Community Services | 190,000 |
| After School Education & Safety (ASES) | Community Services | 909,795 |
| 2018/19 Student Success Initiative Grant Program thru the Pacific Library Partnership | Community Services | 5,000 |
| 2017/18 Emergency Solutions Grant Program (ESG/HUD) | Community Services | 143,015 |
| Canine Grant from Gary & Mary Foundation | Public Safety | 50,000 |
| 2017/18 Walmart Foundation Community Grant funds | Public Safety | 1,900 |
| San Diego Gas & Electric SAFE San Diego Initiative grant | Public Safety | 2,500 |
| Funding Year 2018/19 Citizens Options for Public Safety (COPS) | Public Safety | 230,220 |
| 2017/18 Regional Realignment Response Grant | Public Safety | 119,785 |
| 2017/18 CA DOJ Tobacco Law Enforcement Grant | Public Safety | 421,872 |
| 2017/18 Innovations in Community Based Crime Reduction Program Grant (CBCR) | Public Safety | 931,395 |
| 2018/19 State of California Office of Traffic Safety Selective Traffic Enforcement Program Grant | Public Safety | 410,000 |
| 2017/18 Urban Area Security Initiative Funds | Public Safety | 32,992 |
| 2018/19 Community Oriented Policing Services (COPS)/School Violence Prevention Program (SVPP) | Public Safety | 100,125 |
| 2017/18 Edward Byrne Memorial Justice Assistance Grant | Public Safety | 39,773 |
| 2018/19 Bureau of Justice Assistance Bulletproof Best Partnership Program grant | Public Safety | 3,042 |
| 2016/17 Operation Stonegarden from CALOES | Public Safety | 51,120 |
| 2016/17 Edward Byrne Memorial Justice Assistance Grant | Public Safety | 41,840 |
| State of California Office of Traffic Safety Pedestrian and Bicycle Safety Grant | Public Safety | 25,000 |
| Active Transportation Program Grant/Escondido Creek Trail Bike Path Improvements | Streets | 1,632,000 |
| Active Transportation Program Grant/Juniper Elementary Bike/Pedestrian Improvement & Outreach | Streets | 1,286,000 |
| Smart Growth Incentive Program Grant/Grand Ave Streetscape Improvements | Streets | 1,443,161 |
| IRWM/Prop 1 DAC Grant/Habitat Remediation-Spruce St. | Utilities | 258,000 |
| TOTAL GRANTS | | \$10,875,956 |

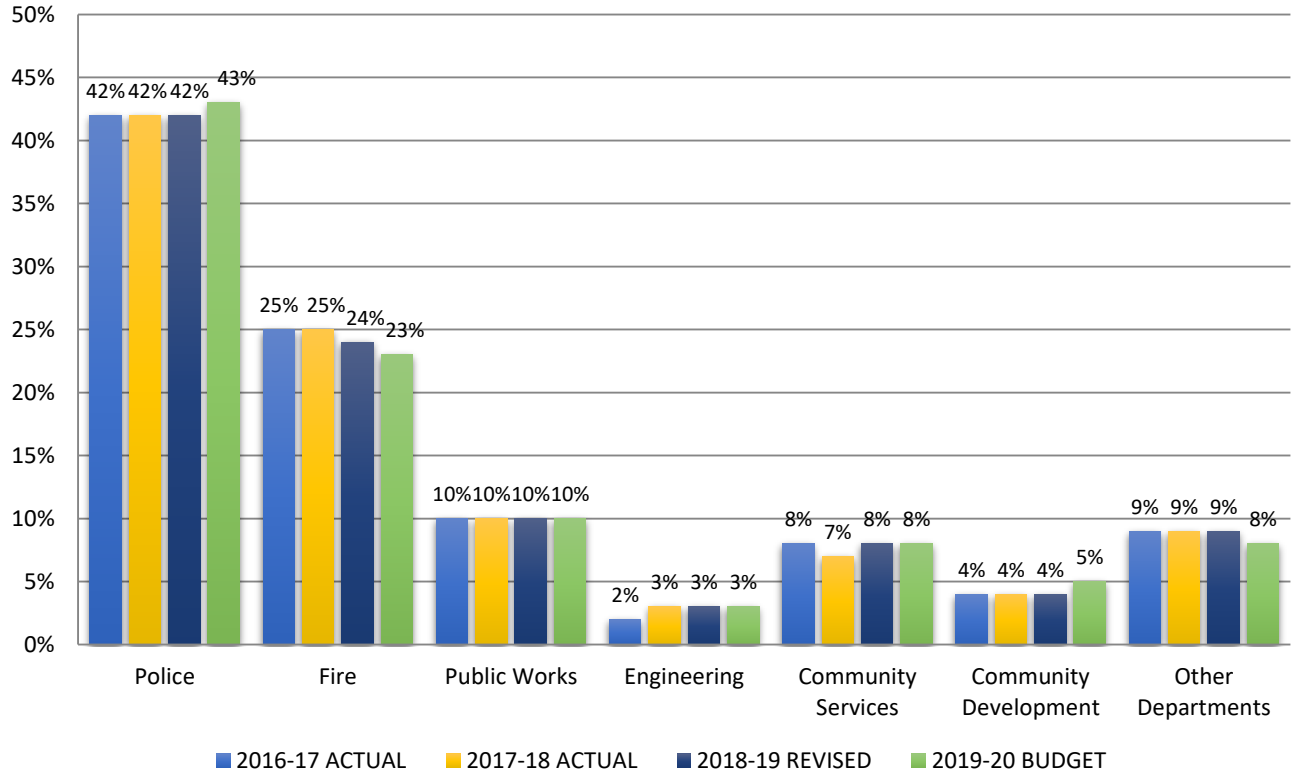


CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Expenditure Summary-All Funds

| DEPARTMENT/FUND | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET | 18-19 REVISED/ 19-20 BUDGET % Change |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--|
| City Council | \$452,838 | \$447,995 | \$305,535 | \$357,675 | 17.1% |
| City Manager | 1,551,685 | 1,379,665 | 1,022,775 | 1,089,230 | 6.5 |
| City Attorney | 100,539 | 40,249 | 162,080 | 171,490 | 5.8 |
| City Clerk | 532,662 | 579,412 | 568,790 | 583,605 | 2.6 |
| City Treasurer | 285,300 | 235,067 | 282,465 | 266,335 | -5.7 |
| Administrative Services | 1,784,688 | 1,701,699 | 2,039,950 | 2,012,195 | -1.4 |
| Information Systems | 965,599 | 1,138,403 | 1,605,855 | 1,461,995 | -9.0 |
| Community Services | 6,982,795 | 7,021,005 | 7,701,470 | 8,164,640 | 6.0 |
| Community Development | 3,880,385 | 4,017,640 | 4,643,035 | 4,780,700 | 3.0 |
| Engineering | 2,123,584 | 2,644,762 | 2,612,145 | 2,737,155 | 4.8 |
| Public Works | 9,195,357 | 10,196,348 | 10,558,475 | 10,288,145 | -2.6 |
| Radio Communications | (16,284) | (12,739) | 0 | 0 | N/A |
| Police | 39,646,715 | 41,499,592 | 43,044,630 | 45,928,260 | 6.7 |
| Fire/Emergency Management | 23,335,576 | 24,712,985 | 24,307,475 | 24,746,165 | 1.8 |
| Nondepartmental | 463,418 | 493,961 | 1,655,910 | 1,724,415 | 4.1 |
| Community Relations & Center for the Arts | 2,107,905 | 2,296,316 | 2,271,300 | 2,491,540 | 9.7 |
| TOTAL, GENERAL FUND | 93,392,761 | 98,392,359 | 102,781,890 | 106,803,545 | 3.9 |
| Vehicle Parking District | 94,948 | 94,121 | 98,225 | 101,120 | 2.9 |
| ASES | 847,783 | 991,770 | 935,805 | 650,345 | -30.5 |
| Reidy Creek Golf Course | 672,341 | 681,695 | 582,240 | 660,775 | 13.5 |
| CDBG Administration | 266,256 | 275,468 | 324,245 | 330,850 | 2.0 |
| Landscape Maintenance Districts | 789,981 | 768,202 | 1,206,685 | 1,213,395 | 0.6 |
| Successor Agency-Housing | 309,416 | 318,352 | 295,540 | 324,585 | 9.8 |
| Mobilehome Management | 153,345 | 136,807 | 184,750 | 165,000 | -10.7 |
| HOME | 171,775 | 68,284 | 87,970 | 69,660 | -20.8 |
| TOTAL, SPECIAL REVENUE FUNDS | 3,305,846 | 3,334,699 | 3,715,460 | 3,515,730 | -5.4 |
| SUCCESSOR AGENCY-REDEV. | 1,197,173 | 958,297 | 368,775 | 250,000 | -32.2 |
| DEBT SERVICE FUNDS | 4,425,783 | 5,097,533 | 5,118,845 | 5,126,120 | 0.1 |
| Water/Canal/Lakes | 54,189,754 | 56,852,197 | 55,086,585 | 56,815,620 | 3.1 |
| Wastewater/Recycled Water/Environ. Prog. | 25,793,155 | 26,341,194 | 28,430,005 | 29,359,415 | 3.3 |
| Recycling & Waste Reduction | 0 | 0 | 0 | 659,885 | N/A |
| TOTAL, ENTERPRISE FUNDS | 79,982,909 | 83,193,391 | 83,516,590 | 86,834,920 | 4.0 |
| TOTAL, OPERATING FUNDS | 182,304,473 | 190,976,279 | 195,501,560 | 202,530,315 | 3.6 |
| TOTAL, CAPITAL FUNDS | 159,821,021 | 165,696,520 | 156,797,433 | 214,196,355 | 36.6 |
| GRAND TOTAL, ALL FUNDS | <u>\$342,125,494</u> | <u>\$356,672,799</u> | <u>\$352,298,993</u> | <u>\$416,726,670</u> | <u>18.3%</u> |
| INTERNAL SERVICE FUNDS (included in operating budgets) | \$31,164,417 | \$31,443,718 | \$33,544,545 | \$35,188,830 | 4.9% |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Comparison - General Fund

General Fund Departments % of Total Budget



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Account Comparison-General Fund

| Account Description | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET | 18-19 REVISED/ 19-20 BUDGET % Change |
|--|---------------------------|---------------------------|----------------------------|---------------------------|---|
| Regular Full-time | \$45,504,750 | \$45,832,276 | \$47,880,250 | \$49,557,520 | 3.5% |
| Contract Funded | \$1,836 | 15,385 | 0 | 66,490 | N/A |
| Regular Part-Time | 275,608 | 340,403 | 290,455 | 268,660 | -7.5 |
| Temporary Part-Time | 1,557,760 | 1,577,715 | 1,442,805 | 1,451,235 | 0.6 |
| Overtime | 6,428,377 | 7,497,537 | 5,094,400 | 5,093,220 | 0.0 |
| Employee Overhead | 25,157,945 | 26,754,978 | 29,585,185 | 32,767,835 | 10.8 |
| Flexible Benefits | 707,228 | 692,703 | 710,125 | 743,415 | 4.7 |
| TOTAL, EMPLOYEE SERVICES | 79,633,505 | 82,710,997 | 85,003,220 | 89,948,375 | 5.8 |
| Office/Operating Supplies | 2,300,050 | 2,334,837 | 2,036,740 | 2,122,570 | 4.2 |
| Safety Equipment | 439,875 | 389,562 | 457,575 | 486,075 | 6.2 |
| Minor Tools & Equipment | 0 | 0 | 0 | 2,500 | N/A |
| Prevention Supplies | 6,908 | 8,177 | 11,500 | 11,500 | 0.0 |
| Gas | 118 | 1,359 | 0 | 0 | N/A |
| Other Motive Fuels | 0 | 58 | 0 | 0 | N/A |
| Miscellaneous Motive | 860 | 7,390 | 300 | 300 | 0.0 |
| Maintenance of Equipment | 227,917 | 171,539 | 278,035 | 254,560 | -8.4 |
| Professional Services/Contracts | 5,444,518 | 6,749,071 | 8,961,035 | 9,579,950 | 6.9 |
| Permits | 3,017 | 4,265 | 3,000 | 3,000 | 0.0 |
| Prevention Services | 1,810 | 1,947 | 2,945 | 2,945 | 0.0 |
| Other Mail | 139,541 | 111,942 | 161,230 | 800 | -99.5 |
| Training and Meetings | 243,645 | 257,681 | 250,990 | 266,750 | 6.3 |
| Mileage Reimbursement | 4,837 | 4,496 | 8,100 | 8,100 | 0.0 |
| Dues and Subscriptions | 132,621 | 126,569 | 140,515 | 163,680 | 16.5 |
| Auto Allowance | 117,197 | 113,712 | 114,900 | 114,900 | 0.0 |
| Other Duplicating | 2,599 | 582 | 2,500 | 2,250 | -10.0 |
| Advertising and Printing | 101,005 | 106,141 | 140,125 | 143,200 | 2.2 |
| Other Insurance | 0 | 47,940 | 77,760 | 77,760 | 0.0 |
| Utilities | 2,724,719 | 2,882,952 | 2,914,105 | 2,931,225 | 0.6 |
| Water | 56,070 | 64,639 | 87,500 | 97,500 | 11.4 |
| Other Telephone | 309,308 | 269,723 | 296,695 | 299,535 | 1.0 |
| Rent | 130,483 | 143,210 | 186,215 | 159,315 | -14.4 |
| Tuition | 112,345 | 106,196 | 116,550 | 120,550 | 3.4 |
| Other Expense | 544,683 | 556,945 | 801,810 | 526,745 | -34.3 |
| Software | 386,637 | 472,007 | 982,130 | 589,755 | -40.0 |
| Minor Office Equipment | 115,399 | 141,155 | 215,675 | 204,000 | -5.4 |
| Loan Principal Expense | 247,434 | 538,955 | 527,985 | 536,335 | 1.6 |
| Interest | 72,981 | 109,682 | 108,690 | 93,980 | -13.5 |
| TOTAL, MAINTENANCE & OPERATIONS | 13,866,578 | 15,722,733 | 18,884,605 | 18,799,780 | -0.4 |
| Building Maintenance | 4,143,520 | 4,058,713 | 4,179,200 | 4,413,910 | 5.6 |
| Fleet Services | 3,903,175 | 4,037,130 | 4,032,240 | 4,028,665 | -0.1 |
| Duplicating | 314,290 | 320,155 | 286,550 | 248,955 | -13.1 |
| Telecommunications | 508,955 | 529,405 | 534,680 | 451,435 | -15.6 |
| Radio Communications | 271,435 | 813,540 | 801,480 | 819,705 | 2.3 |
| Mail Services | 167,890 | 167,020 | 167,870 | 188,215 | 12.1 |
| Network Systems Administration | 1,301,665 | 1,324,265 | 1,377,205 | 1,352,915 | -1.8 |
| Insurance | 2,419,065 | 2,029,110 | 1,964,935 | 1,505,085 | -23.4 |
| TOTAL, INTERNAL SERVICE CHARGES | 13,029,995 | 13,279,337 | 13,344,160 | 13,008,885 | -2.5 |
| Other Capital Outlay | 65,789 | 237,265 | 6,000 | 105,820 | 1663.7 |
| TOTAL, CAPITAL OUTLAY | 65,789 | 237,265 | 6,000 | 105,820 | 1663.7 |
| SUBTOTAL, GENERAL FUND | 106,595,866 | 111,950,333 | 117,237,985 | 121,862,860 | 3.9 |
| Allocations In | 642,125 | 243,173 | 294,585 | 316,630 | 7.5 |
| Allocations Out | (13,845,230) | (13,801,147) | (14,750,680) | (15,375,945) | 4.2 |
| TOTAL, GENERAL FUND | \$93,392,761 | \$98,392,359 | \$102,781,890 | \$106,803,545 | 3.9% |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Employee Overhead-General Fund

| Account Description | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET | 18-19 REVISED/ 19-20 BUDGET % Change |
|---------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--|
| PERS-Normal Cost | \$15,510,043 | \$6,943,440 | \$7,373,055 | \$7,456,240 | 1.1% |
| PERS-Unfunded Liability | 0 | 10,095,165 | 12,060,255 | 13,968,800 | 15.8 |
| Medical | 5,650,961 | 5,501,222 | 5,926,205 | 6,367,120 | 7.4 |
| Workers' Compensation | 2,346,756 | 2,541,203 | 2,582,125 | 3,270,635 | 26.7 |
| Other Employee Overhead | 1,650,185 | 1,673,947 | 1,643,545 | 1,705,040 | 3.7 |
| TOTAL, EMPLOYEE OVERHEAD | <u>\$25,157,945</u> | <u>\$26,754,978</u> | <u>\$29,585,185</u> | <u>\$32,767,835</u> | <u>10.8%</u> |

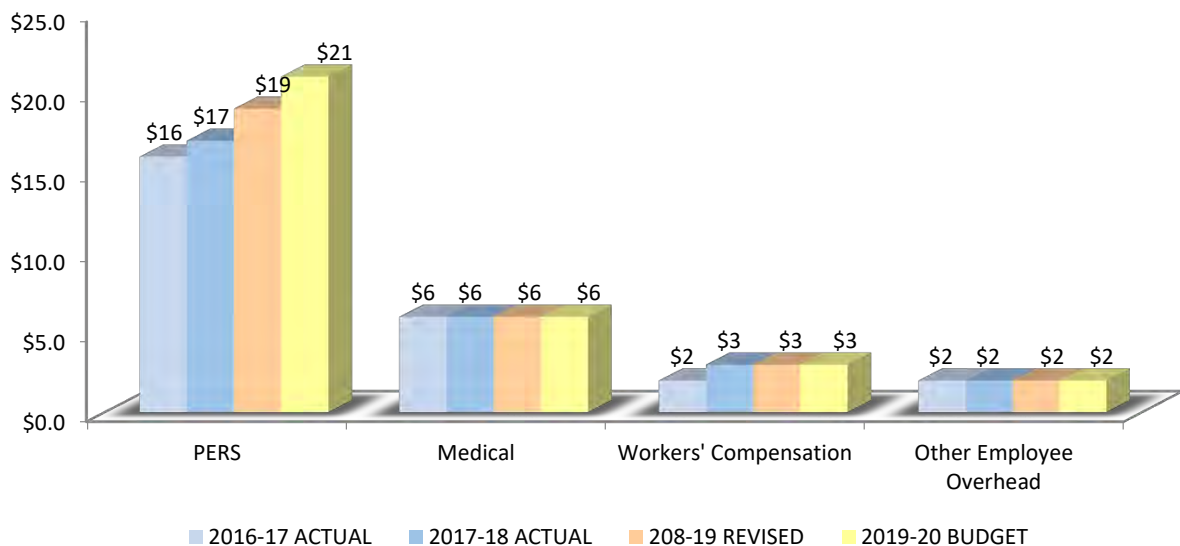
The PERS normal cost rates will increase from 10.52% to 11.28% for the Miscellaneous Plan and from 19.79% to 20.64% for the Safety Plan. This is projected to result in an approximate \$83,000 increase in pension costs to the General Fund during 2019-20. The unfunded liability portion of the PERS contribution is anticipated to increase by \$2 million or 15.8%.

Medical insurance premiums are anticipated to increase by 11% in calendar year 2020 resulting in an increase to the General Fund of about \$441,000.

There is a significant projected increase in workers' compensation charges to the General Fund of approximately \$689,000 for 2019-20. The available fund balance in the workers' compensation fund is significantly below actuarial recommended levels. Included in the City's General Fund Multi-year Financial Plan are increases in workers' compensation charges over several years to meet the actuarial recommended funding level.

The Other Employee Overhead category includes the following overhead costs: Dental Insurance, Life Insurance, Unemployment Insurance, Medicare and Benefit Administration.

Employee Overhead Comparison (In Millions)



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Schedule of Interfund Transfers

| | | TRANSFERS IN/(TRANSFERS OUT) | | | |
|--------------------------------------|----------------------------------|------------------------------|-------------------|--------------------|-------------------|
| FUND # | FUND DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET |
| <u>GENERAL FUND</u> | | | | | |
| 001 | General Fund | \$2,081,000 | \$2,491,539 | \$2,080,000 | \$2,085,000 |
| 001 | General Fund | (1,735,174) | (5,243,613) | (7,465,805) | (3,306,800) |
| <u>SPECIAL REVENUE FUNDS</u> | | | | | |
| 107 | Vehicle Parking District | 95,225 | 95,430 | 98,225 | 101,120 |
| 108 | Gas Tax | (2,055,000) | (2,055,000) | (2,055,000) | (2,055,000) |
| 112 | Community Services | 223,100 | 67,290 | 26,010 | 90,335 |
| 112 | Community Services | 0 | (409,744) | 0 | 0 |
| 116 | CDBG | 0 | (3,626) | 0 | 0 |
| 122 | Daley Ranch Restoration | 0 | 0 | 0 | (30,000) |
| 281 | Successor Agency - Housing | 25,000 | 25,000 | 25,000 | 25,000 |
| 553 | Reidy Creek Golf Course Fund | 131,000 | 247,150 | 80,590 | 95,890 |
| <u>CAPITAL PROJECT FUNDS</u> | | | | | |
| 115 | CDBG Projects | 0 | 3,626 | 0 | 0 |
| 206 | Streets Projects | 75,299 | 0 | 0 | 0 |
| 229 | General Capital Projects | 769,670 | 2,292,538 | 219,355 | 0 |
| 229 | General Capital Projects | 0 | (27,497) | (80,548) | 0 |
| 243 | Public Facilities Fees | 301,610 | 27,497 | 60,548 | 0 |
| 243 | Public Facilities Fees | (961,280) | (95,600) | 0 | 0 |
| 651 | Building Maintenance-CIP | 0 | 0 | 1,218,000 | |
| <u>DEBT SERVICE FUNDS</u> | | | | | |
| 376 | Reidy Creek Debt Service | 365,550 | 368,850 | 366,795 | 336,595 |
| <u>ENTERPRISE FUNDS</u> | | | | | |
| 555 | Water | (47,200) | (12,500) | 0 | (700,000) |
| 556 | Water Capital Projects | 0 | 0 | 0 | 700,000 |
| 556 | Water Capital Projects | 47,200 | 0 | 0 | 0 |
| 557 | Wastewater Capital Projects | (2,000,000) | 3,000,000 | 3,000,000 | 42,760,000 |
| 558 | Wastewater | 0 | (3,037,500) | 0 | 0 |
| 558 | Wastewater | 1,975,000 | 0 | (3,025,000) | (42,760,000) |
| <u>INTERNAL SERVICE FUNDS</u> | | | | | |
| 650 | Building Maintenance | 0 | 300,000 | 430,000 | 0 |
| 653 | Fleet Services | 0 | 60,000 | 25,000 | 0 |
| 654 | Central Services | 0 | (76,045) | (219,355) | 0 |
| 690 | Workers' Comp Insurance | 500,000 | 0 | 500,000 | 0 |
| 691 | General Liability Insurance | 200,000 | 0 | 0 | 0 |
| 692 | Benefits Administration | 10,000 | 0 | 0 | 0 |
| <u>TRUST FUNDS</u> | | | | | |
| 716 | Hegy Trust Fund | (1,000) | (1,795) | 0 | 0 |
| 790 | RORF | (11,565,210) | (7,148,700) | (12,199,905) | (3,572,325) |
| 791 | Successor Agency - Redevelopment | 11,565,210 | 7,148,700 | 12,199,905 | 3,572,325 |
| 795 | Section 115 Pension Trust | 0 | 1,984,000 | 4,716,185 | 2,657,860 |



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Available Fund Balance Schedule

| FUND | 2018-19 PROJECTED AVAILABLE FUND BALANCE | 2019-20 PROJECTED AVAILABLE FUND BALANCE | CHANGE IN AVAILABLE FUND BALANCE | % CHANGE |
|---|---|---|---|---------------------|
| General Fund | | | | |
| Reserve | \$17,392,319 | \$17,392,319 | \$0 | 0.0% |
| Special Revenue Funds | | | | |
| Landscape Maintenance District | 1,058,465 | 711,110 | (347,355) | -32.8 |
| Successor Agency-Housing | 4,958,500 | 4,958,500 | 0 | 0.0 |
| Mobilehome Park Management | 201,600 | 201,600 | 0 | 0.0 |
| HOME Program | 940,140 | 940,140 | 0 | 0.0 |
| Trust Funds | | | | |
| Section 115 | 6,800,185 | 9,558,045 | 2,757,860 | 40.6 |
| SA-Redevelopment | 0 | (953,955) | (953,955) | NA |
| Debt Service Funds | | | | |
| General Obligation Bond Debt Service | 4,443,664 | 4,443,664 | 0 | 0.0 |
| Reidy Creek Golf Course Debt Service | 29,000 | 0 | (29,000) | -100.0 |
| Enterprise Funds | | | | |
| Water | 5,949,057 | 10,817,182 | 4,868,125 | 81.8 |
| Wastewater | 9,887,569 | 11,972,729 | 2,085,160 | 21.1 |
| Internal Service Funds | | | | |
| Building Maintenance | 16,540 | 0 | (16,540) | -100.0 |
| Warehouse | 120,072 | 49,612 | (70,460) | -58.7 |
| Fleet Services | 5,000,722 | 5,013,422 | 12,700 | 0.3 |
| Central Services (Duplicating, Telecommunications & Mail Services) | 307,436 | 250,986 | (56,450) | -18.4 |
| Network & Systems Administration | 334,199 | 176,134 | (158,065) | -47.3 |
| Workers' Compensation Insurance | 8,799,351 | 8,788,211 | (11,140) | -0.1 |
| General Liability Insurance | 6,485,381 | 5,229,176 | (1,256,205) | -19.4 |
| Benefits Administration | 189,070 | 57,935 | (131,135) | -69.4 |
| Property Insurance | 998,275 | 999,205 | 930 | 0.1 |
| Dental Insurance | 363,042 | 304,002 | (59,040) | -16.3 |
| Unemployment Insurance | 288,721 | 218,721 | (70,000) | -24.2 |

Explanation of Available Fund Balance and Reserves:

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

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

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

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Available Fund Balance Schedule

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

Landscape Maintenance District - Accumulated fund balance from prior years is being used to fund various rehab programs.

Section 115 Trust - The General fund portion of the advance payback from the Successor Agency - Redevelopment fund will be used to add to the fund balance of this fund which can be used to stabilize future pension contribution rate increases and ensure long-term sustainability of pension benefits.

Central Services (Telecommunications) - Accumulated fund balance from prior years is being used to fund voice/data hardware upgrades.

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

Reidy Creek Golf Course Debt Service, Building Maintenance, Warehouse, Network & Systems Administration, General Liability Insurance, Benefits Administration, Dental Insurance, & Unemployment Insurance - Accumulated fund balance from prior years is being appropriated to meet 2019-20 expenditure needs.

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Authorized Positions

| | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| General Government | | | | |
| Full-time | 36 | 36 | 31 | 31 |
| Part-time FTE | 1.3 | 1.3 | 2.1 | 2.1 |
| Temporary Part-time FTE | 4.1 | 2.5 | 1.4 | 1.4 |
| Total FTE | 41.4 | 39.8 | 34.5 | 34.5 |

2017-18 Volunteer Hours: City Clerk - 44 hours

Administrative Services

| | | | | |
|-------------------------|----|------|------|------|
| Full-time | 39 | 38 | 37 | 37 |
| Part-time FTE | 0 | 0.8 | 0.8 | 0.8 |
| Temporary Part-time FTE | 1 | 0.8 | 0 | 0 |
| Total FTE | 40 | 39.6 | 37.8 | 37.8 |

2017-18 Volunteer Hours: Human Resources - 76 hours

Information Systems

| | | | | |
|-----------|----|----|----|----|
| Full-time | 12 | 13 | 15 | 16 |
|-----------|----|----|----|----|

2017-18 Volunteer Hours: GIS - 135.50 hours

Community Services

| | | | | |
|-------------------------|------|------|------|------|
| Full-time | 35 | 36 | 16 | 19 |
| Part-time FTE | 3.8 | 4.5 | 3.0 | 3.0 |
| Temporary Part-time FTE | 42.5 | 39.8 | 28.1 | 30.8 |
| Total FTE | 81.3 | 80.3 | 47.1 | 52.8 |

2017-18 Volunteer Hours: Library - 16,431 hours, Older Adult Services - 728 hours, Sr. Nutrition - 289.25 hours

Community Development

| | | | | |
|-------------------------|------|------|------|------|
| Full-time | 34 | 34 | 33 | 33 |
| Part-time FTE | 0.5 | 0.5 | 0.5 | 0 |
| Temporary Part-time FTE | 5.8 | 6.1 | 6.9 | 2.5 |
| Total FTE | 40.3 | 40.6 | 40.4 | 35.5 |

2017-18 Volunteer Hours: Planning - 173 hours & Code Enforcement - 103 hours

Public Works

| | | | | |
|-------------------------|------|------|------|------|
| Full-time | 54 | 55 | 55 | 58 |
| Temporary Part-time FTE | 17.9 | 18.9 | 20.2 | 21.9 |
| Total FTE | 71.9 | 73.9 | 75.2 | 79.9 |

Engineering

| | | | | |
|-------------------------|------|------|------|------|
| Full-time | 24 | 23 | 24 | 24 |
| Contract/Grant Funded | 0 | 0 | 0 | 1 |
| Temporary Part-time FTE | 2.9 | 4.1 | 6.5 | 2.2 |
| Total FTE | 26.9 | 27.1 | 30.5 | 27.2 |

2017-18 Volunteer Hours: 81.5 hours

Police

| | | | | |
|-------------------------|-------|-------|-------|-------|
| Full-time | 217 | 218 | 217 | 217 |
| Part-time FTE | 0.8 | 0 | 0 | 0 |
| Temporary Part-time FTE | 10.8 | 12.1 | 12.1 | 12.1 |
| Total FTE | 228.6 | 230.1 | 229.1 | 229.1 |

2017-18 Volunteer Hours: 7,733.5 hours

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Authorized Positions

| | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET |
|---|-------------------|-------------------|--------------------|-------------------|
| Fire/Emergency Management | | | | |
| Full-time | 121 | 121 | 121 | 121 |
| Part-time FTE | 0.8 | 0.8 | 0.8 | 0.8 |
| Temporary Part-time FTE | 1.8 | 0.5 | 0.8 | 0.8 |
| Total FTE | 123.6 | 122.3 | 122.6 | 122.6 |
| 2017-18 Volunteer Hours: 2,270 hours | | | | |
| Total Full-time Positions | 572 | 574 | 549 | 556 |
| Total Grant Funded Positions | 0 | 0 | 0 | 1 |
| Total Part-time FTE Positions | 7.2 | 7.9 | 7.2 | 6.7 |
| Total Temporary Part-time FTE | 86.8 | 84.8 | 76.0 | 71.7 |
| Total General Fund FTE Positions | 666.0 | 666.7 | 632.2 | 635.4 |
| ASES | | | | |
| Grant Funded | 2 | 3 | 3 | 2 |
| Temporary Part-time FTE | 26.8 | 28.8 | 32.6 | 23.5 |
| Total FTE | 28.8 | 31.8 | 35.6 | 25.5 |
| CDBG/Housing | | | | |
| Full-time | 3 | 3 | 3 | 3 |
| Contract/Grant Funded | 5 | 3 | 3 | 3 |
| Total FTE | 8 | 6 | 6 | 6 |
| Water Operations | | | | |
| Full-time | 78 | 78 | 79 | 78 |
| Contract/Grant Funded | 5 | 5 | 5 | 5 |
| Temporary Part-time FTE | 32.4 | 32.4 | 33.7 | 33.7 |
| Total FTE | 115.4 | 115.4 | 117.7 | 116.7 |
| 2017- 18 Volunteer Hours: 32 hours | | | | |
| Wastewater Operations | | | | |
| Full-time | 86 | 85 | 85 | 85 |
| Temporary Part-time FTE | 3.2 | 3.8 | 3.8 | 3.8 |
| Total FTE | 89.2 | 88.8 | 88.8 | 88.8 |
| 2017-18 Volunteer Hours: Wastewater - 187.50 hours & Environmental Programs - 200.5 hours | | | | |
| Recycling & Waste Reduction | | | | |
| Full-time | 2 | 2 | 2 | 3 |
| Temporary Part-time FTE | 1.3 | 1.3 | 1.4 | 1.4 |
| Total FTE | 3.3 | 3.3 | 3.4 | 4.4 |
| Building Maintenance | | | | |
| Full-time | 15 | 15 | 14 | 16 |
| Part-time FTE | 0.8 | 0.8 | 0.8 | 0.8 |
| Temporary Part-time FTE | 21.8 | 21.9 | 22.2 | 22.2 |
| Total FTE | 37.6 | 37.7 | 37 | 39 |
| Warehouse | | | | |
| Full-time | 2 | 2 | 2 | 2 |
| Temporary Part-time FTE | 0 | 0 | 0.8 | 0.8 |
| Total FTE | 2 | 2 | 2.8 | 2.8 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Authorized Positions

| | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET |
|--------------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| Fleet Services | | | | |
| Full-time | 12 | 12 | 12 | 12 |
| Temporary Part-time FTE | 0.7 | 1.4 | 0 | 0 |
| Total FTE | 12.7 | 13.4 | 12 | 12 |
| 2017-18 Volunteer Hours: 135 hours | | | | |
| Other Internal Service Funds | | | | |
| Full-time | 17 | 18 | 19 | 19 |
| Temporary Part-time FTE | 0.4 | 0.4 | 0.4 | 0.4 |
| Total FTE | 17.4 | 18.4 | 19.4 | 19.4 |
| Total Full-time Positions | 787 | 789 | 765 | 774 |
| Total Grant Funded Positions | 12 | 11 | 11 | 11 |
| Total Part-time FTE Positions | 8 | 8.7 | 8 | 7.5 |
| Total Temporary Part-time FTE | 173.4 | 174.8 | 170.9 | 157.5 |
| Total Citywide FTE Positions | 980.4 | 983.5 | 954.9 | 950 |

Total 2017-18 Volunteer Hours: 28,619.75 hours



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Capital Expenditure Summary**

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

The Fiscal Year 2019-20 capital projects are sorted into several categories noted on the right. The most significant capital projects within these categories are described below. Detail is provided for these projects as to whether the costs are reoccurring or nonrecurring, the funding source, total current year projected cost and the total estimated cost of the project.

| 2019-20 Capital Improvement Plan | |
|---|---------------------|
| Community Services | \$722,715 |
| Library | 330,000 |
| Parks & Recreation | 817,290 |
| Public Safety | 75,000 |
| Public Works | 901,017 |
| Streets | 23,229,930 |
| Wastewater | 42,760,000 |
| Water | 15,700,000 |
| Total CIP | \$84,535,952 |

Wastewater

The Wastewater Department anticipates \$42 million in capital projects this year. Of that amount, \$40.3 million relates to the Recycled Water Easterly Main and Distribution projects that will construct the infrastructure to provide recycled water to agricultural users. These projects consist of construction of a Membrane Filtration Reverse Osmosis facility and pump station to improve recycled water quality for agriculture uses and extending the pipeline from Grape Day Park to the agricultural areas of Cloverdale and Mountain View. The City has applied for State Revolving Funds for these projects. The anticipated total cost for these projects is \$85 million. Of that amount, \$30.7 million has been secured in bond and wastewater customer fees towards the project, \$40.3 million is needed in Fiscal Year 2019-20 and an additional \$14 million is requested in future years.



Membrane Filtration Reverse Osmosis Facility and Pump Station

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Capital Expenditure Summary**

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

Completion of these projects will require routine maintenance, and appropriate funding will be included in the Wastewater Fund's operating budget as they are completed.

Streets

The Engineering Department anticipates spending \$23.2 million towards street related projects. Of that amount, \$4.8 million will be used to fund the reoccurring street pavement maintenance and rehabilitation projects. This year's program is funded by gas tax funds, TransNet funds and the Road Maintenance and Rehab Account Senate Bill 1 funding. Completion of these projects will reduce maintenance costs as new asphalt roads will preserve the life of the street resulting in less street maintenance.



Street pavement maintenance & rehabilitation



Citracado Parkway Extension Project

This year's budget also designates \$15.2 million in funding for the Citracado Parkway Extension project. This project extends Citracado Parkway from Harmony Grove Village Parkway to Andreasen Drive and is the City's highest priority roadway project. It has secured funding of \$23.4 million from Palomar Health, TransNet, and Traffic Impact fees. An additional \$1.4 million is anticipated to be programmed towards this project in the next 4 years for a total cost of \$40 million. This

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Capital Expenditure Summary**

Since the onset of the recession, there have been CIP budget requests that do not have a designated funding source. The City currently has approximately \$9.8 million in additional capital projects that need funding for Fiscal Year 2019-20.

| 2019-20 Operating Budget Capital Outlay | |
|--|--------------------|
| Motive Equipment | \$2,379,720 |
| Other Capital Outlay | 1,169,720 |
| Total Capital Outlay | \$3,549,440 |

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

Capital outlay is defined and based on the following criteria:

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

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

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



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Long-term Debt Summary**

| DESCRIPTION | FUNDING SOURCE | ORIGINAL DEBT ISSUE | OUTSTANDING PRINCIPAL AT JUNE 30, 2019 | 2019-20 PRINCIPAL & INTEREST PAYMENT | RETIREMENT YEAR |
|---|------------------------|------------------------|--|---|--------------------|
| BONDS: | | | | | |
| 2015 General Obligation Refunding Bonds Public Safety Facilities (Series A Refunded) | Property Tax | \$ 61,250,000 | \$ 56,810,000 | \$ 4,756,375 | 2036 |
| Escondido Joint Powers Financing Authority 2013A Lease Revenue Refunding Bonds Reidy Creek Golf Course (Series 2001 Refunded) | General Fund | 4,830,000 | 3,515,000 | 363,644 | 2030 |
| Escondido Joint Powers Financing Authority 2007 Water Revenue COP Bonds (2000A Revenue COP Partially Refunded) | Water Fund | 30,440,000 | 24,615,000 | 1,808,650 | 2037 |
| Escondido Joint Powers Financing Authority 2012 Water Lease Revenue Refunding Bonds (2000A & 2002A Revenue COPs Refunded) | Water Fund | 31,660,000 | 28,195,000 | 1,891,657 | 2041 |
| Escondido Joint Powers Financing Authority 2012 Wastewater Lease Revenue Refunding Bonds (2000A Revenue COP Refunded) | Wastewater Fund | 27,390,000 | 26,345,000 | 1,441,982 | 2041 |
| 2015A Wastewater Revenue Refunding Bonds (2004A Revenue COP Refunded) | Wastewater Fund | 14,645,000 | 10,575,000 | 1,601,250 | 2026 |
| 2015B Wastewater Revenue Refunding Bonds Taxable (2004B Revenue COP Refunded) | Wastewater Fund | 5,060,000 | 3,330,000 | 525,525 | 2025 |
| Community Facilities District No. 2000-01 2013 Special Tax Refunding Bonds Hidden Trails (Series 2000 Refunded) | Special Assessment | 2,355,000 | 1,840,000 | 188,356 | 2031 |
| Community Facilities District No. 2006-01 2015 Special Tax Refunding Bonds Eureka Ranch (Series 2006 Refunded) | Special Assessment | 13,745,000 | 12,545,000 | 1,032,250 | 2036 |
| Reassessment District No. 98-1 1998 Limited Obligation Improvement Refunding Bonds - Rancho San Pasqual | Assessment District | 5,105,000 | 2,125,000 | 334,855 | 2026 |
| TOTAL BONDS | | 196,480,000 | 169,895,000 | 13,944,544 | |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Long-term Debt Summary

| DESCRIPTION | FUNDING SOURCE | ORIGINAL DEBT ISSUE | OUTSTANDING PRINCIPAL AT JUNE 30, 2019 | 2019-20 PRINCIPAL & INTEREST PAYMENT | RETIREMENT YEAR |
|---|------------------------------|------------------------------|--|---|--------------------|
| LOANS: | | | | | |
| County of San Diego - Regional Communication System | General Fund | 3,230,225 | 2,352,659 | 374,633 | 2027 |
| California Energy Commision - Energy Conservation Project at CCAE | Building Maintenance Fund | 1,107,890 | 299,681 | 106,924 | 2022 |
| San Diego Gas & Electric - Energy Conservation Projects at City Hall | Building Maintenance Fund | 22,620 | 5,090 | 2,262 | 2022 |
| San Diego Gas & Electric - Energy Conservation Projects at City Facilities | General Fund | 224,078 | 17,217 | 9,410 | 2022 |
| State Revolving Fund - Wastewater Treatment Plant Project: | | | | | |
| Phase I | Wastewater | 8,149,807 | 814,987 | 488,990 | 2021 |
| Phase II | Fund | 16,461,971 | 3,292,395 | 987,722 | 2023 |
| Phase III | | 12,352,118 | 2,470,424 | 741,130 | 2023 |
| Aeration Blower Replacement | | 1,572,306 | 546,120 | 98,817 | 2024 |
| State Revolving Fund - Safe Drinking Water Project: | | | | | |
| Gravity Float Line | Water | 2,048,125 | 611,538 | 130,919 | 2023 |
| Alexander Area Phase II Water Line | Fund | 2,813,235 | 1,929,015 | 180,690 | 2031 |
| TOTAL LOANS | | <u>47,982,375</u> | <u>12,339,126</u> | <u>3,121,497</u> | |
| TOTAL DEBT OBLIGATIONS | | <u>\$ 244,462,375</u> | <u>\$ 182,234,126</u> | <u>\$ 17,066,041</u> | |

NOTE:

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

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Legal Debt Margin Summary

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Assessed valuation | \$ 10,389,492,632 | \$ 10,901,050,697 | \$ 11,397,164,781 | \$ 12,065,097,152 | \$ 15,911,773,363 |
| Conversion percentage | <u>25%</u> | <u>25%</u> | <u>25%</u> | <u>25%</u> | <u>25%</u> |
| Adjusted assessed valuation | 2,597,373,158 | 2,725,262,674 | 2,849,291,195 | 3,016,274,288 | 3,977,943,341 |
| Debt limit percentage | <u>15%</u> | <u>15%</u> | <u>15%</u> | <u>15%</u> | <u>15%</u> |
| Debt limit | 389,605,974 | 408,789,401 | 427,393,679 | 452,441,143 | 596,691,501 |
| Total Debt Applicable to Debt Limit: | | | | | |
| General Obligation Bonds | 61,520,000 | 61,520,000 | 60,460,000 | 58,680,000 | 56,810,000 |
| Legal Debt Margin | <u>\$ 328,085,974</u> | <u>\$ 347,269,401</u> | <u>\$ 366,933,679</u> | <u>\$ 393,761,143</u> | <u>\$ 539,881,501</u> |
| Total Debt Applicable to the Limit | | | | | |
| as a Percentage of Debt Limit | 16% | 15% | 14% | 13% | 10% |

NOTE:

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

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
General Fund Multi-Year Financial Plan

| | ADOPTED 2018-19 | PROPOSED 2019-20 | PROJECTED 2020-21 | PROJECTED 2021-22 | PROJECTED 2022-23 |
|---|----------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| <u>Sources of Funds:</u> | | | | | |
| Estimated Revenue | \$ 101,109,750 | \$ 104,144,900 | \$ 106,227,800 | \$ 108,352,355 | \$ 110,519,400 |
| Transfer from Gas Tax | 2,055,000 | 2,055,000 | 2,055,000 | 2,055,000 | 2,055,000 |
| Transfer from Wastewater | 25,000 | - | - | - | - |
| Transfer from Daley Ranch Restoration | - | 30,000 | - | - | - |
| Deposit - PEG Fees | 11,000 | 13,500 | 11,000 | 11,000 | 11,000 |
| Deposit - Joslyn Trust | 15,100 | 10,100 | - | - | - |
| Advance Payback fro Successor-Agency-Redev. | 3,716,185 | 2,657,860 | 5,910,820 | 2,097,215 | - |
| TOTAL, Sources | 106,932,035 | 108,911,360 | 114,204,620 | 112,515,570 | 112,585,400 |
| <u>Uses of Funds:</u> | | | | | |
| General Fund Operating Budget-PERS | 19,429,275 | 21,425,040 | 23,025,040 | 24,825,040 | 26,325,040 |
| General Fund Operating Budget-All Other | 83,200,955 | 85,378,505 | 88,837,505 | 92,383,505 | 96,021,505 |
| Total General Fund Operating Budget | 102,630,230 | 106,803,545 | 111,862,545 | 117,208,545 | 122,346,545 |
| Transfer to ASES | 26,010 | 90,335 | 90,335 | 90,335 | 90,335 |
| Transfer to Reidy Creek Golf Course-Debt Service | 366,795 | 336,595 | 361,220 | 363,570 | 360,695 |
| Transfer to Reidy Creek Golf Course-Operations | 24,590 | 95,890 | 100,000 | 100,000 | 100,000 |
| Transfer to Vehicle Parking District | 98,225 | 101,120 | 104,155 | 107,280 | 110,495 |
| Transfer to Successor Agency-Housing | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Transfer to Section 115 Irrevocable Pension Trust | 3,716,185 | 2,657,860 | 5,910,820 | 2,097,215 | - |
| Transfer to Capital Projects | - | - | 1,000,000 | 1,000,000 | 1,000,000 |
| Advance Paybacks to Public Facilities Fund | 45,000 | 45,000 | - | - | - |
| TOTAL, Uses | 106,932,035 | 110,155,345 | 119,454,075 | 120,991,945 | 124,033,070 |
| TOTAL, Sources Over/(Under) Uses | \$ - | \$ (1,243,985) | \$ (5,249,455) | \$ (8,476,375) | \$ (11,447,670) |

PURPOSE:

It is the City's goal to maintain ongoing financial structural stability. This multi-year financial plan is one tool used to help reach this goal. It facilitates a process of projecting future revenues and expenditures using various assumptions and highlights the long-term effects of financial decisions.

ASSUMPTIONS:

The multi-year financial plan above is based primarily on the following key assumptions for fiscal years 2020-21 thru 2022-23:

- 1- 3% increase in projected salaries primarily for step increases
- 2- CalPERS employer contribution increases based on rate increases provided by CalPERS: Approximately \$1.6 million in 2020-21, \$1.8 million in 2021-22 and \$1.5 million in 2022-23
- 3- 5% increase in the cost of medical insurance
- 4- \$600,000 a year increase in workers' compensation charges in order to build fund balance to actuary recommended levels
- 5- 3% increase in all other overhead
- 6- 3% increase in maintenance and operation costs to cover items such as increases in the cost of various contracts and utilities
- 7- \$400,000 a year increase in building maintenance charges in order to build fund balance to fund deferred maintenance and repair of City owned buildings
- 8- \$1,000,000 a year transfer out to provide funding for priority capital projects that currently do not have a funding source
- 9- 3% increase in maintenance and operation costs to cover items such as increases in the cost of various contracts and utilities
- 10- 2% increase in estimated revenue
- 11- Loan repayment from the Successor Agency-Redevelopment will be transferred to the Section 115 Trust Fund
- 12- One-time resources of unclaimed deposits will be used during 2019-20 as transitional funding in the short term to cover the structural budget gap until an additional recurring revenue source has been approved

CONCLUSION:

Another goal of the City is to maintain a balanced budget without the use of reserves. In order to completely fund the assumed increases in expenditures, revenue would need to increase by 7% in 2020-21, 5% in 2021-22 and 4% in 2022-23 to have a balanced budget. Revenue and expenditure projections will be continuously monitored and adjustments will be made both quarterly and during the annual budget process in order to maintain a balanced budget.





Departmental Budget Detail



General Fund

CITY OF ESCONDIDO
FY 2019-20 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 | \$105,388,885 |
| Transfer from Gas Tax Fund | 2,055,000 |
| Transfer from Daley Ranch Restoration | 30,000 |
| Deposit - PEG Fees | 13,500 |
| Deposit - Joslyn Trust | 10,100 |
| Advance Payback from Successor Agency-Redevelopment | 2,657,860 |
| TOTAL, Sources | <u><u>\$110,155,345</u></u> |

Uses of Funds:

| | |
|---|------------------------------------|
| Operating Budget | \$106,803,545 |
| Transfer to ASES | 90,335 |
| Transfer to Reidy Creek Golf Course-Debt Service | 336,595 |
| Transfer to Reidy Creek Golf Course-Operations | 95,890 |
| Transfer to Vehicle Parking District | 101,120 |
| Transfer to Successor Agency-Housing | 25,000 |
| Transfer to Section 115 Irrevocable Pension Trust | 2,657,860 |
| Advance Payback to Public Facilities Fund-Principal | 45,000 |
| TOTAL, Uses | <u><u>\$110,155,345</u></u> |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CITY COUNCIL



DESCRIPTION

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

DEPARTMENT PRIORITIES

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

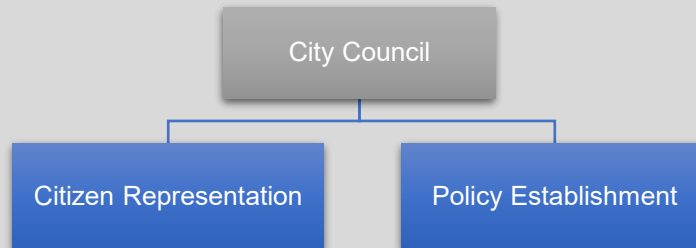
MAJOR BUDGET IMPACTS

- Increase in salaries, PERS and medical costs
- Eliminated Federal lobbyist, added City Council action plan, increase in SANDAG member assessment, moved video streaming costs to Video Services budget and increase in trainings and meetings
- Decrease in internal service charges primarily due to decrease in duplicating needs

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

CITY COUNCIL

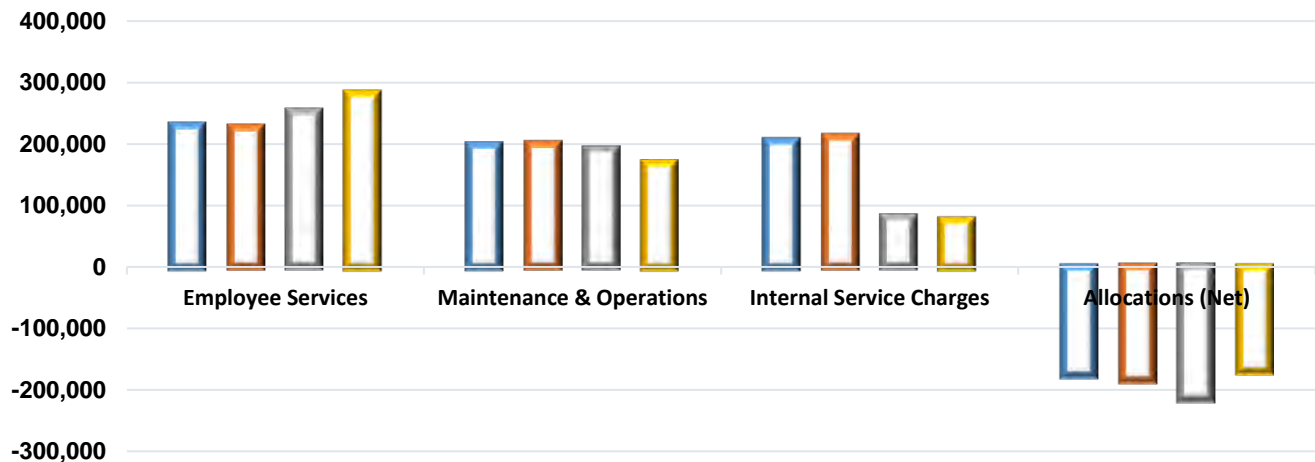
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 5.0 | 5.0 | 5.0 | 5.0 |
| BUDGET: | | | | |
| Employee Services | 228,647 | 225,044 | 251,520 | 281,370 |
| Maintenance & Operations | 196,564 | 198,207 | 190,075 | 168,900 |
| Internal Service Charges | 203,295 | 209,850 | 79,485 | 76,600 |
| Allocations (Net) | <u>(175,668)</u> | <u>(185,106)</u> | <u>(215,545)</u> | <u>(169,195)</u> |
| Total Budget | 452,838 | 447,995 | 305,535 | 357,675 |

LINE ITEM DETAIL TREND



■ 2016-17 ACTUAL

■ 2017-18 ACTUAL

■ 2018-19 REVISED

■ 2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-001 | CITY COUNCIL | | | | |
| 5001 | REGULAR FULL-TIME | 150,295 | 156,348 | 163,215 | 170,985 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 10,490 | 10,573 | 10,110 | 10,475 |
| 5026 | PERS-NORMAL COST | 46,260 | 2,071 | 14,655 | 16,465 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 34,355 | 41,360 | 48,565 |
| 5027 | MEDICAL | 20,696 | 20,821 | 21,480 | 32,880 |
| 5028 | WORKERS' COMPENSATION | 905 | 876 | 700 | 2,000 |
| | TOTAL, EMPLOYEE SERVICES | 228,647 | 225,044 | 251,520 | 281,370 |
| 5101 | OFFICE/OPERATING SUPPLIES | 13,455 | 14,066 | 8,000 | 8,000 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 66,337 | 67,076 | 64,500 | 18,500 |
| 5160 | TRAINING AND MEETINGS | 4,442 | 4,871 | 3,000 | 10,000 |
| 5162 | DUES AND SUBSCRIPTIONS | 65,467 | 66,632 | 66,575 | 84,400 |
| 5163 | AUTO ALLOWANCE | 45,263 | 45,263 | 45,000 | 45,000 |
| 5173 | OTHER TELEPHONE | 1,601 | 300 | 3,000 | 3,000 |
| | TOTAL, M & O | 196,564 | 198,207 | 190,075 | 168,900 |
| 5125 | BUILDING MAINTENANCE | 50,130 | 51,245 | 52,910 | 58,090 |
| 5165 | DUPLICATING | 8,925 | 10,415 | 8,940 | 4,635 |
| 5172 | TELECOMMUNICATIONS | 3,250 | 3,240 | 3,360 | 1,705 |
| 5175 | MAIL SERVICES | 115 | 390 | 135 | 135 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 6,660 | 6,955 | 6,995 | 6,455 |
| 5183 | INSURANCE | 134,215 | 137,605 | 7,145 | 5,580 |
| | TOTAL, INTERNAL SERVICE CHARGES | 203,295 | 209,850 | 79,485 | 76,600 |
| | SUBTOTAL, CITY COUNCIL | 628,506 | 633,101 | 521,080 | 526,870 |
| 5902 | ALLOCATED OUT | (175,668) | (185,106) | (215,545) | (169,195) |
| | TOTAL, CITY COUNCIL | 452,838 | 447,995 | 305,535 | 357,675 |



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CITY MANAGER



DESCRIPTION

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

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

DEPARTMENT PRIORITIES

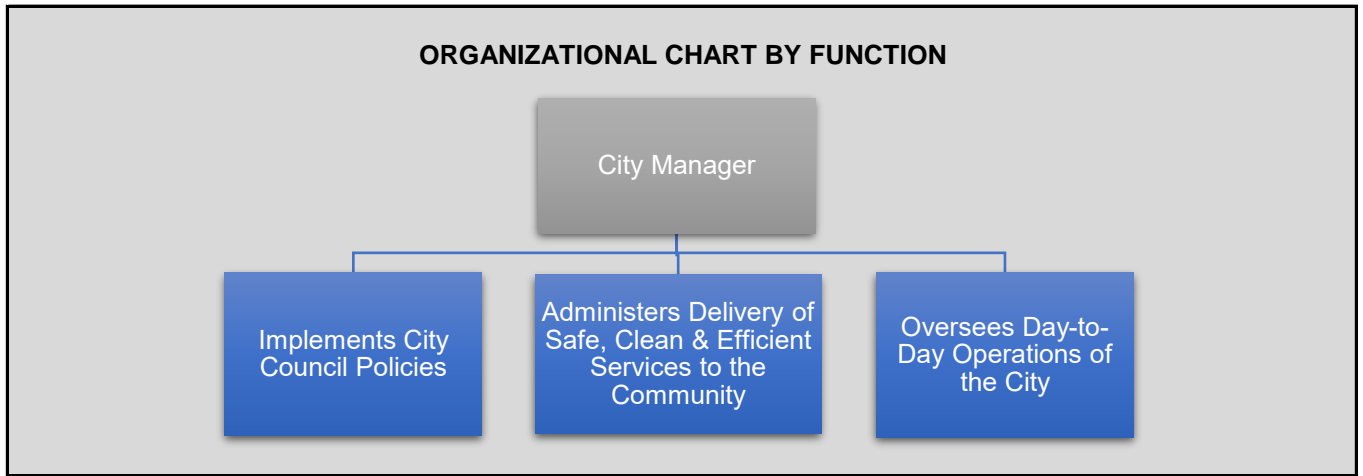
- Implement City Council policies
- Make sure the City of Escondido is safe, clean and efficiently run

MAJOR BUDGET IMPACTS

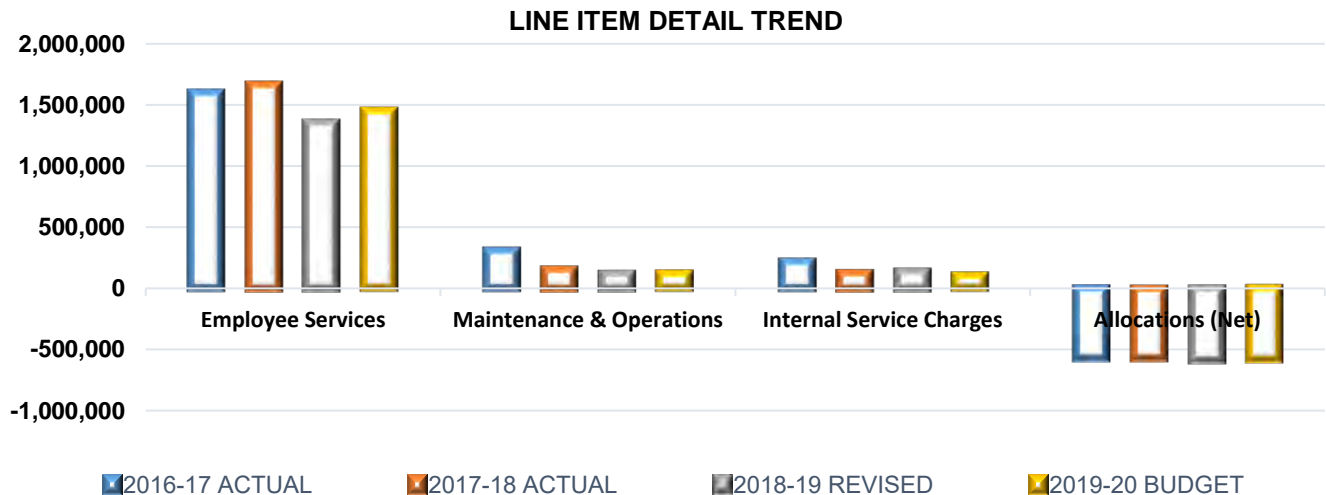
- Increase in salaries and PERS costs
- Printing costs for promotional brochure moved to Communications budget
- Significant decreases in duplicating, network & systems administration and insurance internal service charges

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

CITY MANAGER



| BUDGET SUMMARY | | | | |
|---------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
| STAFFING: | | | | |
| Regular Full-Time | 10.0 | 10.0 | 7.0 | 7.0 |
| Temporary Part-Time (FTE) | 3.0 | 1.1 | 0.0 | 0.0 |
| Department Total | <u>13.0</u> | <u>11.1</u> | <u>7.0</u> | <u>7.0</u> |
| BUDGET: | | | | |
| Employee Services | 1,595,297 | 1,662,202 | 1,345,620 | 1,451,455 |
| Maintenance & Operations | 308,246 | 156,688 | 121,395 | 118,895 |
| Internal Service Charges | 217,455 | 130,035 | 140,220 | 101,840 |
| Allocations (Net) | <u>(569,313)</u> | <u>(569,260)</u> | <u>(584,460)</u> | <u>(582,960)</u> |
| Total Budget | <u>1,551,685</u> | <u>1,379,665</u> | <u>1,022,775</u> | <u>1,089,230</u> |



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|---------------------------------|---------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-002 CITY MANAGER | | | | | |
| 5001 | REGULAR FULL-TIME | 1,126,075 | 1,158,158 | 869,885 | 913,790 |
| 5004 | TEMPORARY PART-TIME | 16,684 | 257 | 0 | 0 |
| 5020 | OVERTIME | 254 | 0 | 0 | 0 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 55,693 | 62,812 | 47,750 | 47,970 |
| 5026 | PERS-NORMAL COST | 272,587 | 110,682 | 91,510 | 103,100 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 184,555 | 220,450 | 258,360 |
| 5027 | MEDICAL | 62,916 | 82,604 | 68,300 | 71,695 |
| 5028 | WORKERS' COMPENSATION | 12,293 | 6,342 | 3,740 | 10,690 |
| 5030 | FLEXIBLE BENEFITS | 48,796 | 56,791 | 43,985 | 45,850 |
| TOTAL, EMPLOYEE SERVICES | | 1,595,297 | 1,662,202 | 1,345,620 | 1,451,455 |
| 5101 | OFFICE/OPERATING SUPPLIES | 25,065 | 11,862 | 19,260 | 19,260 |
| 5126 | MAINTENANCE OF EQUIPMENT | 820 | 0 | 0 | 0 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 160,690 | 55,997 | 48,000 | 44,850 |
| 5160 | TRAINING AND MEETINGS | 8,255 | 12,425 | 12,400 | 12,400 |
| 5161 | MILEAGE REIMBURSEMENT | 427 | 107 | 0 | 0 |
| 5162 | DUES AND SUBSCRIPTIONS | 7,491 | 7,201 | 9,435 | 12,585 |
| 5163 | AUTO ALLOWANCE | 16,676 | 22,884 | 19,800 | 19,800 |
| 5167 | ADVERTISING AND PRINTING | 24,666 | 27,720 | 2,500 | 0 |
| 5173 | OTHER TELEPHONE | 8,499 | 7,173 | 5,000 | 5,000 |
| 5180 | RENT | 44,100 | 0 | 0 | 0 |
| 5190 | OTHER EXPENSES | 11,556 | 11,318 | 5,000 | 5,000 |
| TOTAL, M & O | | 308,246 | 156,688 | 121,395 | 118,895 |
| 5125 | BUILDING MAINTENANCE | 120,650 | 68,305 | 71,345 | 75,140 |
| 5165 | DUPLICATING | 19,615 | 10,825 | 19,155 | 1,135 |
| 5172 | TELECOMMUNICATIONS | 2,900 | 3,885 | 4,030 | 1,495 |
| 5175 | MAIL SERVICES | 3,840 | 2,220 | 2,300 | 195 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 001-002 | CITY MANAGER | | | | |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 19,825 | 23,400 | 23,560 | 14,195 |
| 5183 | INSURANCE | 50,625 | 21,400 | 19,830 | 9,680 |
| | TOTAL, INTERNAL SERVICE CHARGES | 217,455 | 130,035 | 140,220 | 101,840 |
| | SUBTOTAL, CITY MANAGER | 2,120,998 | 1,948,925 | 1,607,235 | 1,672,190 |
| 5902 | ALLOCATED OUT | (569,313) | (569,260) | (584,460) | (582,960) |
| | TOTAL, CITY MANAGER | 1,551,685 | 1,379,665 | 1,022,775 | 1,089,230 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CITY ATTORNEY



DESCRIPTION

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

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

STAFFING

The City Attorney's Office has seven attorneys and five support staff. Although the City Attorney occasionally engages outside counsel, nearly all legal work is handled in-house.

CITY ATTORNEY PRACTICE AREAS

Litigation and Risk Management

The City Attorney's Office is responsible for defending the City in personal injury, property damage and civil rights cases. These include vehicle accidents, conditions of public property, police use of force, and can involve minor amounts at stake to multi-million dollar lawsuits. The City Attorney's Office handles tort claims against the City, and coordinates with all City Departments to develop and improve policies and procedures that mitigate risk.

Code Enforcement

The City Attorney's Office enforces laws related to building standards, zoning requirements, neighborhood preservation, and other conditions or conduct affecting public health, safety or welfare. Violations are addressed by employing the various legal enforcement tools available to the City: administrative actions, civil actions and/or criminal prosecution. The City Attorney's Office provides further assistance by obtaining legal orders for abatement or demolition of substandard properties.

General Municipal Law

The City Attorney's Office assists with the enactment of local laws by preparing City Council resolutions and ordinances and also advises regarding conflicts of interest, open meeting and

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

public records requirements, elections, and inter/intra-governmental relations. The City Attorney's Office supports City staff in the interpretation and application of federal and state law and the City's Municipal Code.

Employment

With nearly 800 full-time City employees, several bargaining units, and hundreds of applicable laws, the personnel and labor issues facing the City are complex and diverse. In collaboration with the City's Human Resources Department, the City Attorney's Office is responsible for advising on labor negotiations, employee policy development, federal and state labor laws and disciplinary matters.

Land Use

The City Attorney's Office provides legal advice to the City Council, Planning Commission and staff on land use issues including the general plan, zoning, subdivisions, growth management, special use permits, environmental impacts, hazardous materials, low-income housing, preservation of historic properties, and impact fees and exactions.

Real Estate

The City Attorney advises the City Council, City Manager and City departments in connection with real estate issues, with typical matters including property acquisition and disposition, leasing, development agreements, and affordable housing transactions.

Contracts

The City enters into many contracts involving public works, licensing agreements, consulting services and purchase of equipment and/or materials. The City Attorney provides legal services at all stages of contract development, implementation and enforcement, including negotiation, drafting, administration and dispute resolution. The City Attorney develops and maintains standardized City contracts and actively participates in negotiations and structuring of complex transactions.

DEPARTMENT PRIORITIES

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

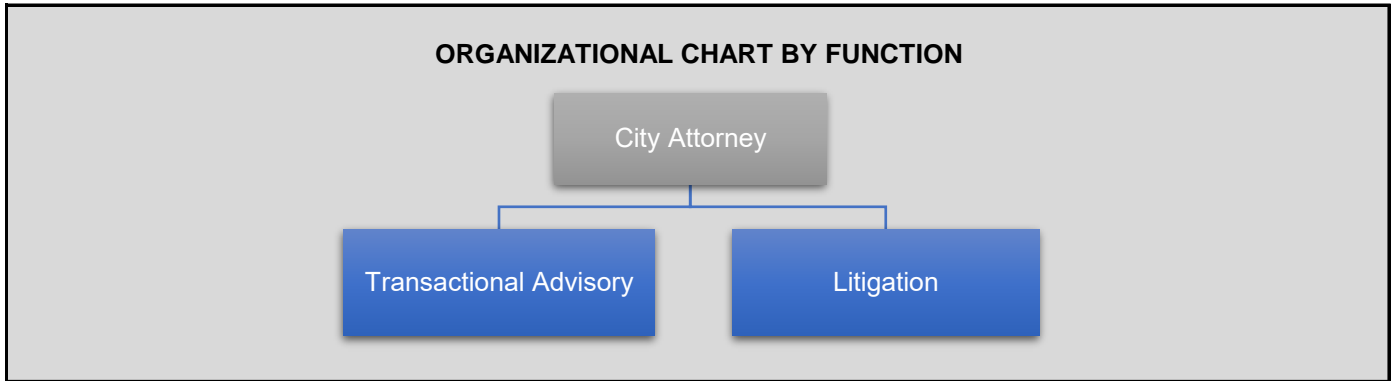
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAJOR BUDGET IMPACTS

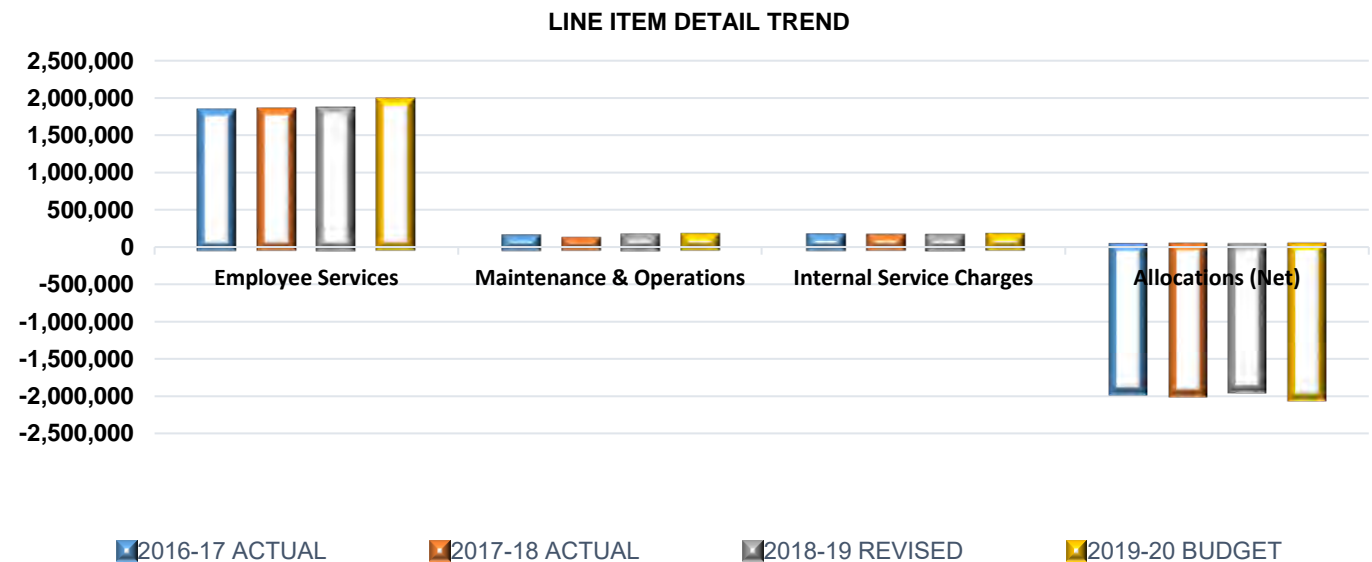
- Increase in salaries, PERS and workers' compensation costs
- Increase in internal service charges primarily due to increase in building maintenance
- Increase in allocations out primarily due to increase in budget subtotal

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

CITY ATTORNEY



| BUDGET SUMMARY | | | | |
|--------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
| STAFFING: | | | | |
| Regular Full-Time | 12.0 | 12.0 | 11.0 | 11.0 |
| Regular Part-Time (FTE) | 0.0 | 0.0 | 0.8 | 0.8 |
| Department Total | <u>12.0</u> | <u>12.0</u> | <u>11.8</u> | <u>11.8</u> |
| BUDGET: | | | | |
| Employee Services | 1,795,085 | 1,810,815 | 1,826,300 | 1,938,245 |
| Maintenance & Operations | 115,229 | 74,104 | 125,700 | 125,700 |
| Internal Service Charges | 128,305 | 117,700 | 123,040 | 128,935 |
| Allocations (Net) | <u>(1,938,080)</u> | <u>(1,962,370)</u> | <u>(1,912,960)</u> | <u>(2,021,390)</u> |
| Total Budget | <u>100,539</u> | <u>40,249</u> | <u>162,080</u> | <u>171,490</u> |



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

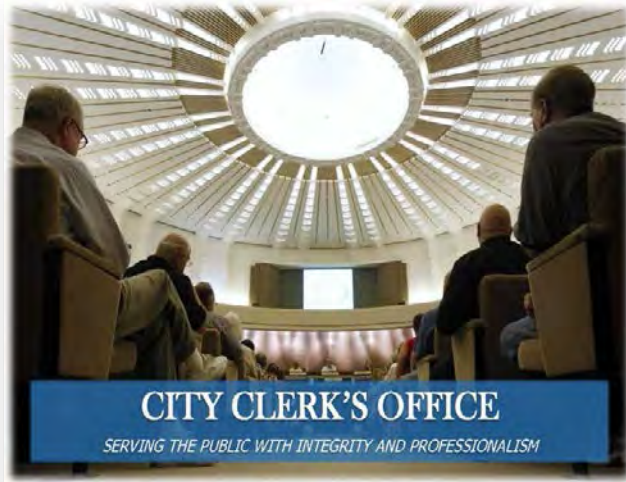
| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|--|----------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-003 CITY ATTORNEY | | | | | |
| 5001 | REGULAR FULL-TIME | 1,223,436 | 1,184,931 | 1,170,290 | 1,202,060 |
| 5003 | REGULAR PART-TIME | 0 | 26,529 | 28,310 | 29,760 |
| 5004 | TEMPORARY PART-TIME | 0 | 2,160 | 0 | 0 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 59,722 | 59,379 | 55,100 | 56,580 |
| 5026 | PERS-NORMAL COST | 349,046 | 119,814 | 126,095 | 138,985 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 279,345 | 303,260 | 348,765 |
| 5027 | MEDICAL | 95,833 | 70,630 | 76,070 | 79,855 |
| 5028 | WORKERS' COMPENSATION | 6,992 | 6,730 | 5,185 | 14,490 |
| 5030 | FLEXIBLE BENEFITS | 60,056 | 61,296 | 61,990 | 67,750 |
| TOTAL, EMPLOYEE SERVICES | | 1,795,085 | 1,810,815 | 1,826,300 | 1,938,245 |
| 5101 | OFFICE/OPERATING SUPPLIES | 56,584 | 30,065 | 50,000 | 50,000 |
| 5126 | MAINTENANCE OF EQUIPMENT | 150 | 488 | 1,500 | 1,500 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 27,788 | 11,307 | 40,000 | 40,000 |
| 5160 | TRAINING AND MEETINGS | 8,494 | 5,386 | 7,500 | 7,500 |
| 5161 | MILEAGE REIMBURSEMENT | 1,246 | 2,269 | 1,200 | 1,200 |
| 5162 | DUES AND SUBSCRIPTIONS | 4,053 | 7,108 | 6,300 | 6,300 |
| 5163 | AUTO ALLOWANCE | 13,016 | 14,453 | 14,400 | 14,400 |
| 5173 | OTHER TELEPHONE | 3,898 | 3,029 | 4,800 | 4,800 |
| TOTAL, M & O | | 115,229 | 74,104 | 125,700 | 125,700 |
| 5125 | BUILDING MAINTENANCE | 77,835 | 69,640 | 71,965 | 80,225 |
| 5165 | DUPLICATING | 13,165 | 10,765 | 9,555 | 10,425 |
| 5172 | TELECOMMUNICATIONS | 4,875 | 4,855 | 5,040 | 2,985 |
| 5175 | MAIL SERVICES | 3,055 | 2,830 | 5,735 | 6,395 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 15,985 | 17,995 | 18,185 | 19,360 |
| 5183 | INSURANCE | 13,390 | 11,615 | 12,560 | 9,545 |
| TOTAL, INTERNAL SERVICE CHARGES | | 128,305 | 117,700 | 123,040 | 128,935 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

| | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|--------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-003 CITY ATTORNEY | | | | |
| SUBTOTAL, CITY ATTORNEY | 2,038,619 | 2,002,619 | 2,075,040 | 2,192,880 |
| 5902 ALLOCATED OUT | (1,938,080) | (1,962,370) | (1,912,960) | (2,021,390) |
| TOTAL, CITY ATTORNEY | 100,539 | 40,249 | 162,080 | 171,490 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CITY CLERK



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

- Maintain a high level of customer service for the public counter, telephone contacts and internal services
- Update Records Retention Schedule and Citywide Records and Information Management Manual
- Begin 3rd and final phase of project to convert Micro Media into digital format
- Develop electronic submittal process policy for claims, public records requests, and Boards and Commission Applications
- Implement technology that can assist with automation, efficiency and transparency for public records requests, agenda management and campaign filings

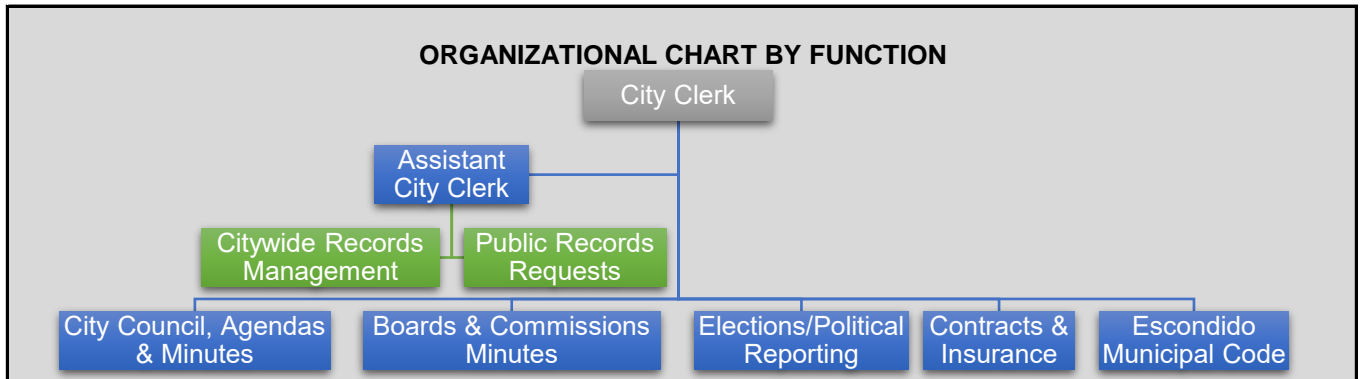
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAJOR BUDGET IMPACTS

- Increase in PERS workers' compensation costs
- Added public records request processing software
- Decrease in internal service charges primarily due to decrease in duplicating, telecommunications and insurance charges
- Increase in allocations out primarily due to increase in budget subtotal

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

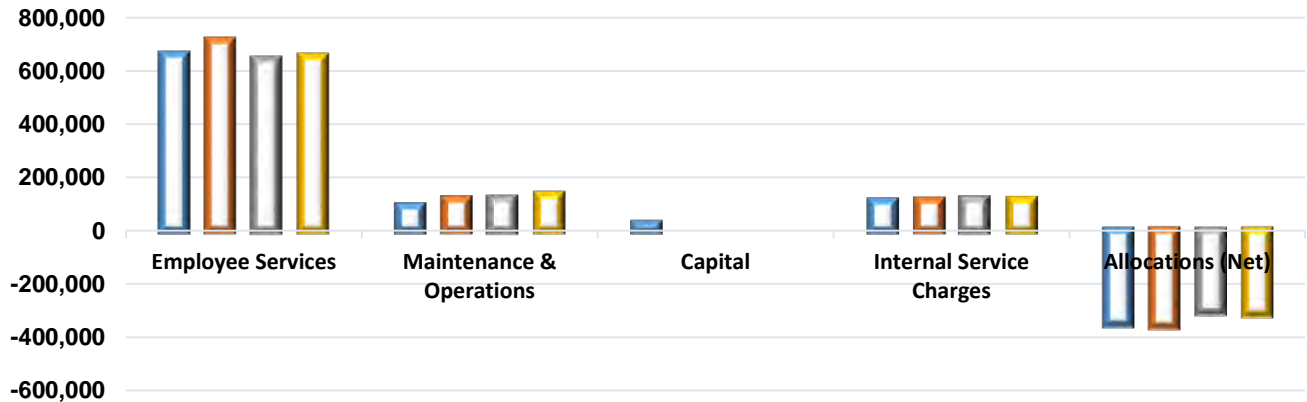
CITY CLERK



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 6.0 | 6.0 | 5.0 | 5.0 |
| Regular Part-Time (FTE) | 1.3 | 1.3 | 1.3 | 1.3 |
| Temporary Part-Time (FTE) | 1.1 | 1.4 | 1.4 | 1.4 |
| Department Total | 8.4 | 8.7 | 7.7 | 7.7 |
| BUDGET: | | | | |
| Employee Services | 658,487 | 710,888 | 637,645 | 651,370 |
| Maintenance & Operations | 90,704 | 116,789 | 119,475 | 133,050 |
| Capital Outlay | 24,596 | 0 | 0 | 0 |
| Internal Service Charges | 109,475 | 111,465 | 117,940 | 113,435 |
| Allocations (Net) | (350,600) | (359,730) | (306,270) | (314,250) |
| Total Budget | 532,662 | 579,412 | 568,790 | 583,605 |

LINE ITEM DETAIL TREND



■ 2016-17 ACTUAL

■ 2017-18 ACTUAL

■ 2018-19 REVISED

■ 2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|---------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-004 | CITY CLERK | | | | |
| 5001 | REGULAR FULL-TIME | 387,344 | 415,582 | 348,850 | 350,905 |
| 5003 | REGULAR PART-TIME | 43,679 | 46,921 | 50,030 | 51,175 |
| 5004 | TEMPORARY PART-TIME | 14,344 | 26,435 | 27,340 | 27,340 |
| 5020 | OVERTIME | 0 | 0 | 1,000 | 1,000 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 20,556 | 21,675 | 19,325 | 18,010 |
| 5026 | PERS-NORMAL COST | 127,861 | 43,897 | 41,960 | 45,365 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 95,190 | 111,665 | 115,885 |
| 5027 | MEDICAL | 36,270 | 32,549 | 11,635 | 12,215 |
| 5028 | WORKERS' COMPENSATION | 2,630 | 2,636 | 2,285 | 4,750 |
| 5030 | FLEXIBLE BENEFITS | 25,803 | 26,002 | 23,555 | 24,725 |
| | TOTAL, EMPLOYEE SERVICES | 658,487 | 710,888 | 637,645 | 651,370 |
| 5101 | OFFICE/OPERATING SUPPLIES | 2,768 | 2,242 | 3,700 | 3,700 |
| 5126 | MAINTENANCE OF EQUIPMENT | 4,032 | 1,768 | 4,000 | 4,000 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 18,102 | 39,778 | 39,600 | 39,600 |
| 5160 | TRAINING AND MEETINGS | 4,842 | 4,854 | 4,300 | 4,300 |
| 5161 | MILEAGE REIMBURSEMENT | 99 | 0 | 0 | 0 |
| 5162 | DUES AND SUBSCRIPTIONS | 1,296 | 1,440 | 1,000 | 1,000 |
| 5163 | AUTO ALLOWANCE | 5,130 | 5,130 | 5,100 | 5,100 |
| 5167 | ADVERTISING AND PRINTING | 2,403 | 2,919 | 8,500 | 8,500 |
| 5170 | UTILITIES | 720 | 720 | 5,000 | 5,000 |
| 5173 | OTHER TELEPHONE | 660 | 1,127 | 1,200 | 1,200 |
| 5180 | RENT | 42,082 | 56,811 | 47,075 | 47,075 |
| 5193 | SOFTWARE | 0 | 0 | 0 | 13,575 |
| 5194 | MINOR OFFICE EQUIPMENT | 8,571 | 0 | 0 | 0 |
| | TOTAL, M & O | 90,704 | 116,789 | 119,475 | 133,050 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-004 | CITY CLERK | | | | |
| 5209 | OTHER CAPITAL OUTLAY | 24,596 | 0 | 0 | 0 |
| | TOTAL, CAPITAL OUTLAY | 24,596 | 0 | 0 | 0 |
| 5125 | BUILDING MAINTENANCE | 55,125 | 50,980 | 56,720 | 66,180 |
| 5164 | FLEET SERVICES | 255 | 4,505 | 4,505 | 4,505 |
| 5165 | DUPLICATING | 10,425 | 7,980 | 10,810 | 4,120 |
| 5172 | TELECOMMUNICATIONS | 10,015 | 11,110 | 11,880 | 4,305 |
| 5175 | MAIL SERVICES | 4,980 | 8,160 | 4,750 | 9,310 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 14,575 | 16,525 | 16,710 | 15,485 |
| 5183 | INSURANCE | 14,100 | 12,205 | 12,565 | 9,530 |
| | TOTAL, INTERNAL SERVICE CHARGES | 109,475 | 111,465 | 117,940 | 113,435 |
| | SUBTOTAL, CITY CLERK | 883,262 | 939,142 | 875,060 | 897,855 |
| 5902 | ALLOCATED OUT | (350,600) | (359,730) | (306,270) | (314,250) |
| | TOTAL, CITY CLERK | 532,662 | 579,412 | 568,790 | 583,605 |



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CITY TREASURER



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

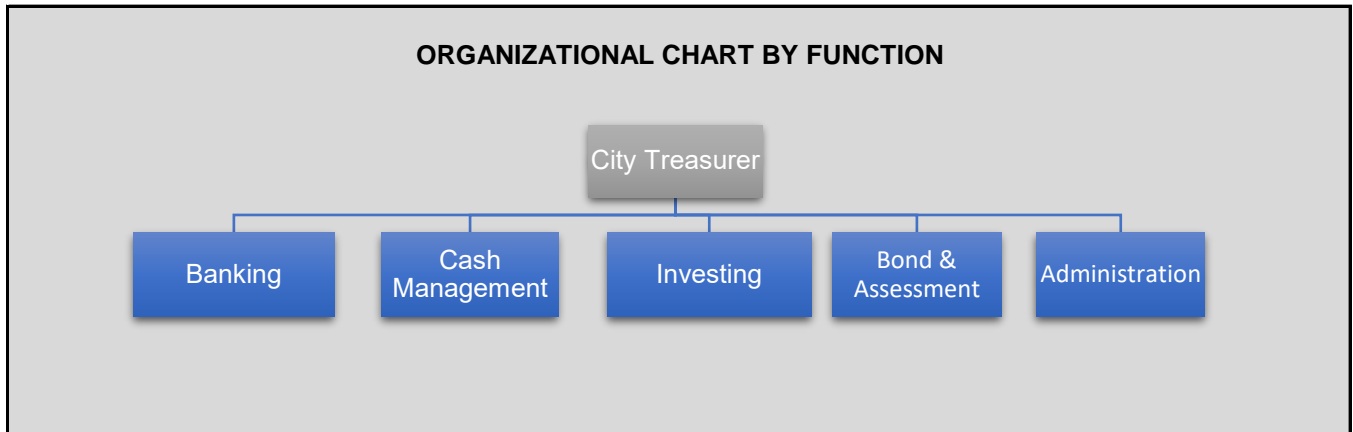
- Decrease in salaries and benefits primarily due to reclass of Accountant position to Senior Accounting Assistant

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

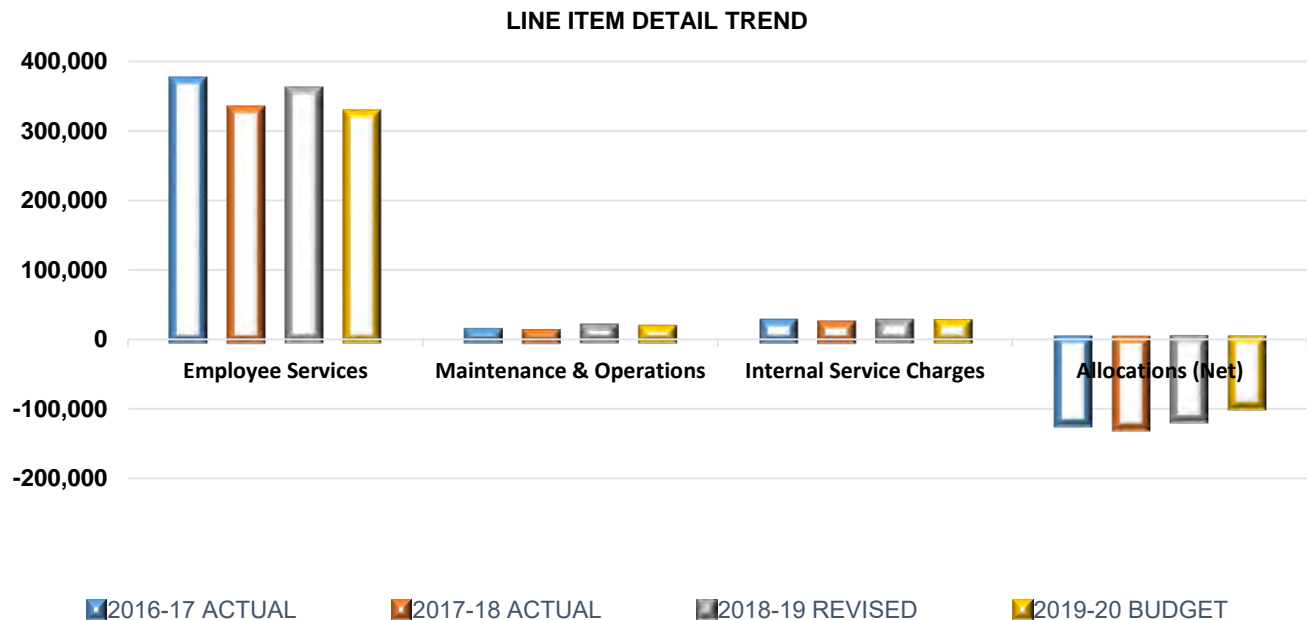
- Elimination of one-time investment software costs
- Decrease in allocations out due to allocations out to assesement districts and community facilities districts moved to the Finance budget since these duties are performed by Senior Accountant in the Finance department

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

CITY TREASURER



| BUDGET SUMMARY | | | | |
|--------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
| STAFFING: | | | | |
| Regular Full-Time | 3.0 | 3.0 | 3.0 | 3.0 |
| BUDGET: | | | | |
| Employee Services | 371,505 | 330,071 | 357,620 | 323,875 |
| Maintenance & Operations | 10,535 | 9,237 | 16,800 | 15,300 |
| Internal Service Charges | 23,800 | 21,710 | 23,510 | 23,620 |
| Allocations (Net) | (120,540) | (125,950) | (115,465) | (96,460) |
| Total Budget | 285,300 | 235,067 | 282,465 | 266,335 |



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 001-005 | CITY TREASURER | | | | |
| 5001 | REGULAR FULL-TIME | 240,539 | 210,957 | 218,700 | 189,805 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 9,797 | 7,185 | 7,175 | 6,830 |
| 5026 | PERS-NORMAL COST | 72,257 | 20,641 | 23,005 | 21,415 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 50,600 | 58,015 | 53,910 |
| 5027 | MEDICAL | 33,819 | 27,761 | 37,135 | 38,205 |
| 5028 | WORKERS' COMPENSATION | 1,454 | 1,151 | 940 | 2,220 |
| 5030 | FLEXIBLE BENEFITS | 13,639 | 11,776 | 12,650 | 11,490 |
| | TOTAL, EMPLOYEE SERVICES | 371,505 | 330,071 | 357,620 | 323,875 |
| 5101 | OFFICE/OPERATING SUPPLIES | 256 | 612 | 400 | 400 |
| 5126 | MAINTENANCE OF EQUIPMENT | 0 | 0 | 100 | 100 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 0 | 0 | 200 | 200 |
| 5160 | TRAINING AND MEETINGS | 1,908 | 0 | 4,000 | 4,000 |
| 5161 | MILEAGE REIMBURSEMENT | 58 | 0 | 200 | 200 |
| 5162 | DUES AND SUBSCRIPTIONS | 195 | 195 | 800 | 800 |
| 5163 | AUTO ALLOWANCE | 5,298 | 5,130 | 5,100 | 5,100 |
| 5193 | SOFTWARE | 2,820 | 3,300 | 6,000 | 4,500 |
| | TOTAL, M & O | 10,535 | 9,237 | 16,800 | 15,300 |
| 5125 | BUILDING MAINTENANCE | 17,910 | 16,390 | 18,220 | 19,410 |
| 5172 | TELECOMMUNICATIONS | 325 | 325 | 335 | 215 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 1,335 | 1,395 | 1,405 | 1,290 |
| 5183 | INSURANCE | 4,230 | 3,600 | 3,550 | 2,705 |
| | TOTAL, INTERNAL SERVICE CHARGES | 23,800 | 21,710 | 23,510 | 23,620 |
| | SUBTOTAL, CITY TREASURER | 405,840 | 361,017 | 397,930 | 362,795 |
| 5902 | ALLOCATED OUT | (120,540) | (125,950) | (115,465) | (96,460) |
| | TOTAL, CITY TREASURER | 285,300 | 235,067 | 282,465 | 266,335 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

FINANCE



DESCRIPTION

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

The core financial services provided by the finance department are:

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Purchasing - Assist City departments in procuring goods and services necessary to perform their daily operations at the most economical cost ensuring compliance with procurement standards.
- Grant Financial Management - Manages City's grant portfolio, ensuring organizational effectiveness and compliance. Works closely with grant administrators to ensure accurate financial reporting and procedural compliance on all grants.

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

DEPARTMENT PRIORITIES

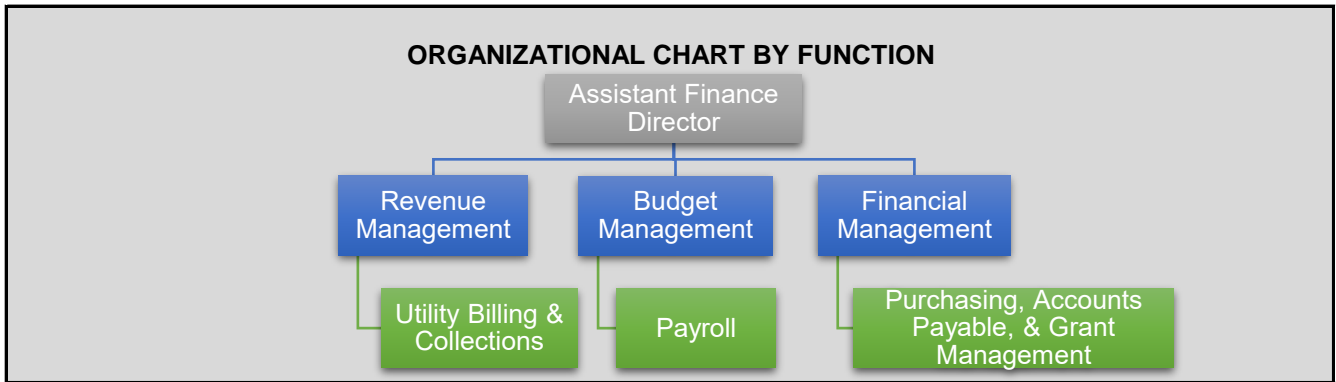
- Provide timely and reliable financial information and accurate record keeping and reporting
- Develop, monitor and report on the annual Operating Budget and the Five-Year Capital Improvement Program
- Provide reliable and timely billing services for the City's water and wastewater utilities
- Manage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

MAJOR BUDGET IMPACTS

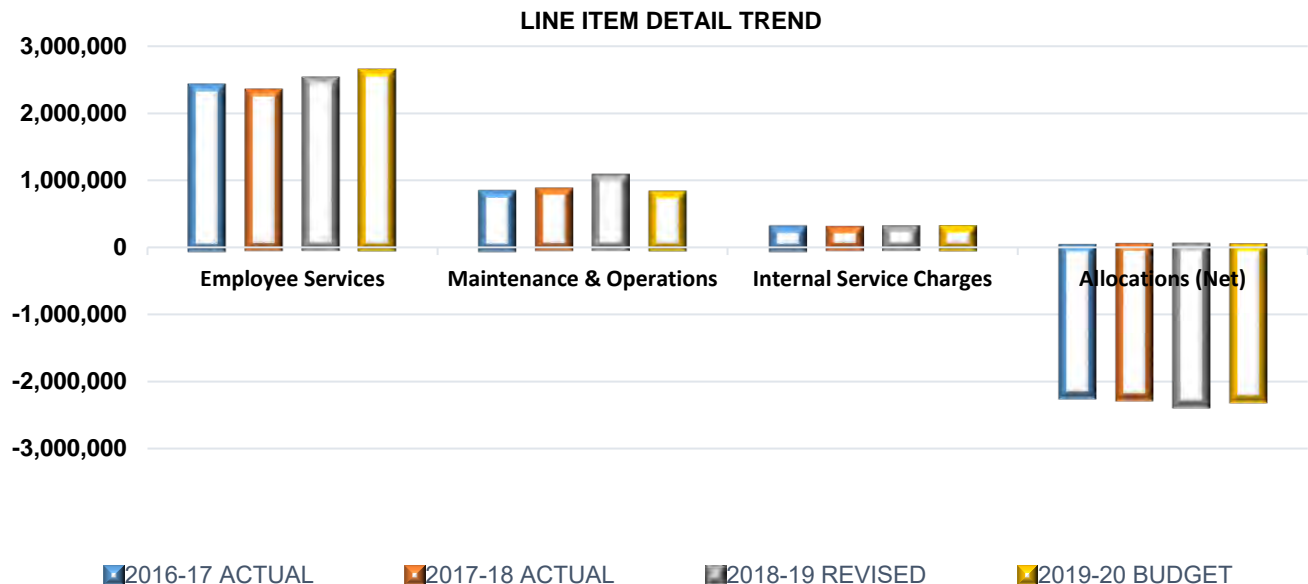
- Reorganization of positions: Reclassed Accountant to Senior Accountant and reclassified 2 Account Clerks to Sr. Account Clerk and Buyer
- Decrease in cost of postage for utility bills offset by increase in contract for preparation of utility bills. Advance call processing service replaced by phone system upgrade. Decrease in paramedic billing costs and decrease in one-time software costs.
- Increase in internal service charges due to increase in mail services and building maintenance costs
- Decrease in allocations out to SA-Redevelopment due to winding down of agency. Decrease in allocations out to Water and Wastewater primarily due to implementation of invoice cloud, which resulted in more paperless utility bills and a decrease in postage. Allocations out to ADs and CFDs moved from Treasurer's budget.

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

FINANCE



| BUDGET SUMMARY | | | | |
|---------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
| STAFFING: | | | | |
| Regular Full-Time | 29.0 | 28.0 | 27.0 | 27.0 |
| Temporary Part-Time (FTE) | 0.0 | 0.8 | 0.0 | 0.0 |
| Department Total | 29.0 | 28.8 | 27.0 | 27.0 |
| BUDGET: | | | | |
| Employee Services | 2,380,242 | 2,298,267 | 2,481,020 | 2,596,335 |
| Maintenance & Operations | 798,340 | 824,592 | 1,029,970 | 778,600 |
| Internal Service Charges | 274,190 | 252,945 | 262,280 | 268,550 |
| Allocations (Net) | (2,195,923) | (2,239,934) | (2,347,045) | (2,268,435) |
| Total Budget | 1,256,849 | 1,135,870 | 1,426,225 | 1,375,050 |



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET |
|---------------------------------|---------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-022 FINANCE | | | | | |
| 5001 | REGULAR FULL-TIME | 1,567,801 | 1,471,541 | 1,546,595 | 1,585,245 |
| 5004 | TEMPORARY PART-TIME | 12,370 | 18,250 | 0 | 0 |
| 5020 | OVERTIME | 8,954 | 7,288 | 0 | 0 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 64,997 | 59,371 | 59,975 | 63,085 |
| 5026 | PERS-NORMAL COST | 462,541 | 144,207 | 162,700 | 178,860 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 349,660 | 403,935 | 448,590 |
| 5027 | MEDICAL | 202,194 | 188,842 | 250,395 | 250,195 |
| 5028 | WORKERS' COMPENSATION | 9,322 | 8,305 | 6,655 | 18,740 |
| 5030 | FLEXIBLE BENEFITS | 52,063 | 50,802 | 50,765 | 51,620 |
| TOTAL, EMPLOYEE SERVICES | | 2,380,242 | 2,298,267 | 2,481,020 | 2,596,335 |
| 5101 | OFFICE/OPERATING SUPPLIES | 17,002 | 23,597 | 21,705 | 21,705 |
| 5126 | MAINTENANCE OF EQUIPMENT | 24,862 | 26,677 | 27,550 | 8,270 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 434,504 | 479,629 | 424,555 | 486,785 |
| 5159 | OTHER MAIL | 136,928 | 112,036 | 161,230 | 800 |
| 5160 | TRAINING AND MEETINGS | 8,217 | 8,130 | 10,000 | 10,000 |
| 5161 | MILEAGE REIMBURSEMENT | 251 | 353 | 400 | 400 |
| 5162 | DUES AND SUBSCRIPTIONS | 5,337 | 6,381 | 5,985 | 5,970 |
| 5167 | ADVERTISING AND PRINTING | 433 | 1,436 | 2,450 | 1,450 |
| 5173 | OTHER TELEPHONE | 0 | 0 | 1,500 | 1,500 |
| 5190 | OTHER EXPENSE | 0 | 2,279 | 0 | 0 |
| 5193 | SOFTWARE | 159,245 | 163,499 | 372,395 | 237,520 |
| 5194 | MINOR OFFICE EQUIPMENT | 11,561 | 575 | 2,200 | 4,200 |
| TOTAL, M & O | | 798,340 | 824,592 | 1,029,970 | 778,600 |
| 5125 | BUILDING MAINTENANCE | 97,840 | 86,945 | 94,040 | 105,925 |
| 5165 | DUPLICATING | 29,220 | 26,710 | 26,635 | 23,980 |
| 5172 | TELECOMMUNICATIONS | 12,355 | 11,335 | 11,755 | 7,250 |
| 5175 | MAIL SERVICES | 49,130 | 46,575 | 46,680 | 61,840 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 001-022 | FINANCE | | | | |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 53,125 | 54,060 | 54,470 | 49,045 |
| 5183 | INSURANCE | 32,520 | 27,320 | 28,700 | 20,510 |
| | TOTAL, INTERNAL SERVICE CHARGES | 274,190 | 252,945 | 262,280 | 268,550 |
| | SUBTOTAL, FINANCE | 3,452,772 | 3,375,804 | 3,773,270 | 3,643,485 |
| 5902 | ALLOCATED OUT | (2,195,923) | (2,239,934) | (2,347,045) | (2,268,435) |
| | TOTAL, FINANCE | 1,256,849 | 1,135,870 | 1,426,225 | 1,375,050 |



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

HUMAN RESOURCES



DESCRIPTION

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

Recruitments - Through recruiting and testing, the department identifies qualified applicants to fill job vacancies at all levels.

This area includes job advertising, application processing, testing, pre-employment screening, and hiring. In 2017, 134 full-time and part-time recruitments were conducted, and over 290 individuals were hired or promoted. Once hired, new full-time employees participate in a one-day New Employee Orientation which is held twice annually. The department also hosts the Employee's Service Recognition Breakfast which is also held twice annually.

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

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

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

Training - Staff assists with identifying training needs and scheduling diverse training opportunities for City employees. Courses offered to employees include the Supervisor's Academy, Management Academy, employee and labor relations workshops via the San Diego Employee Relations Consortium, professional development classes from the Regional Training Center, and other personal and employee development classes. The Supervisor's and Management Academies are offered annually to employees who have been designated by their department and approved by the City Manager.

The City also sponsors an annual Management Mentoring Program. The program matches mentors and mentees for ongoing coaching and counseling, builds leadership skills, enhances knowledge of the City's culture and best management practices, and provides encouragement and support to employees who desire and seek professional growth and advancement opportunities. The Management Mentoring Program held its pilot program in 2006; the program was then revamped and implemented in 2013. To date, 55 employees have graduated from the program.

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

- Increase in PERS costs
- Increase in cost of NEOGOV contract
- Increase in internal services charges primarily due to increase in building maintenance and duplicating costs

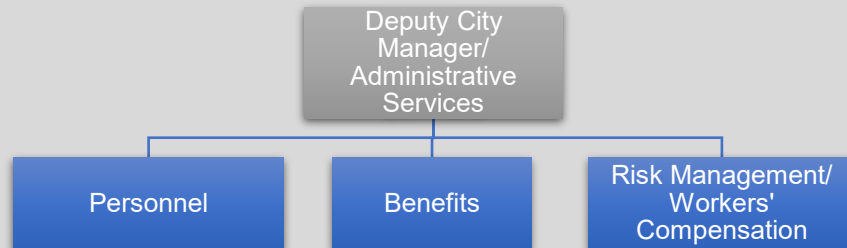
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Increase in allocations out primarily due to increase in employee services costs

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

HUMAN RESOURCES

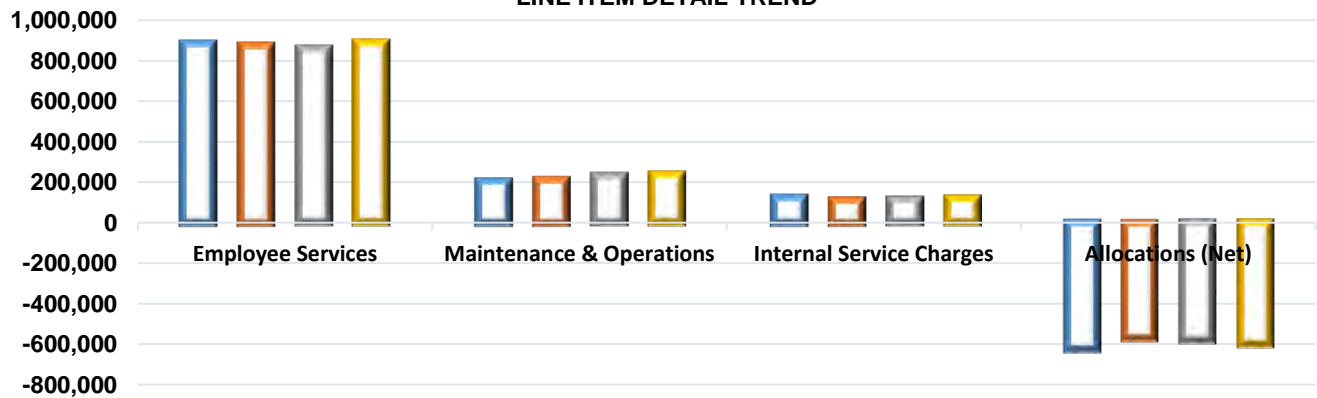
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 6.0 | 6.0 | 6.0 | 6.0 |
| Regular Part-time (FTE) | 0.0 | 0.8 | 0.8 | 0.8 |
| Temporary Part-Time (FTE) | 1.0 | 0.0 | 0.0 | 0.0 |
| Department Total | <u>7.0</u> | <u>6.8</u> | <u>6.8</u> | <u>6.8</u> |
| BUDGET: | | | | |
| Employee Services | 883,066 | 873,743 | 855,400 | 885,365 |
| Maintenance & Operations | 203,898 | 213,083 | 228,015 | 235,215 |
| Internal Service Charges | 122,325 | 111,875 | 112,065 | 116,625 |
| Allocations (Net) | <u>(623,175)</u> | <u>(571,265)</u> | <u>(581,755)</u> | <u>(600,060)</u> |
| Total Budget | <u>586,114</u> | <u>627,435</u> | <u>613,725</u> | <u>637,145</u> |

LINE ITEM DETAIL TREND



2016-17 ACTUAL

2017-18 ACTUAL

2018-19 REVISED

2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|---------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-023 | HUMAN RESOURCES | | | | |
| 5001 | REGULAR FULL-TIME | 553,293 | 538,803 | 512,355 | 514,640 |
| 5003 | REGULAR PART-TIME | 9,537 | 28,178 | 28,235 | 29,160 |
| 5004 | TEMPORARY PART-TIME | 11,583 | 0 | 0 | 0 |
| 5020 | OVERTIME | 0 | 25 | 1,500 | 1,500 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 17,692 | 20,393 | 19,080 | 20,370 |
| 5026 | PERS-NORMAL COST | 166,091 | 54,824 | 56,870 | 61,355 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 127,530 | 136,505 | 153,900 |
| 5027 | MEDICAL | 91,193 | 70,849 | 68,460 | 67,640 |
| 5028 | WORKERS' COMPENSATION | 3,392 | 3,089 | 2,385 | 6,425 |
| 5030 | FLEXIBLE BENEFITS | 30,284 | 30,052 | 30,010 | 30,375 |
| | TOTAL, EMPLOYEE SERVICES | 883,066 | 873,743 | 855,400 | 885,365 |
| 5101 | OFFICE/OPERATING SUPPLIES | 14,158 | 8,618 | 6,600 | 6,600 |
| 5126 | MAINTENANCE OF EQUIPMENT | 765 | 847 | 1,300 | 1,300 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 102,668 | 102,513 | 112,790 | 112,790 |
| 5160 | TRAINING AND MEETINGS | 5,909 | 6,425 | 3,750 | 6,100 |
| 5161 | MILEAGE REIMBURSEMENT | 150 | 35 | 800 | 800 |
| 5162 | DUES AND SUBSCRIPTIONS | 538 | 1,361 | 2,300 | 2,300 |
| 5163 | AUTO ALLOWANCE | 5,130 | 5,405 | 5,100 | 5,100 |
| 5167 | ADVERTISING & PRINTING | 969 | 35 | 2,000 | 2,000 |
| 5173 | OTHER TELEPHONE | 3,018 | 2,055 | 3,000 | 3,000 |
| 5190 | OTHER EXPENSES | 34,347 | 33,768 | 35,025 | 35,025 |
| 5193 | SOFTWARE | 32,804 | 52,021 | 53,000 | 60,200 |
| 5194 | MINOR OFFICE EQUIPMENT | 3,442 | 0 | 2,350 | 0 |
| | TOTAL, M & O | 203,898 | 213,083 | 228,015 | 235,215 |
| 5125 | BUILDING MAINTENANCE | 69,620 | 61,180 | 69,385 | 77,235 |
| 5165 | DUPLICATING | 20,375 | 17,525 | 10,195 | 12,390 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 001-023 | HUMAN RESOURCES | | | | |
| 5172 | TELECOMMUNICATIONS | 4,875 | 1,945 | 2,015 | 1,705 |
| 5175 | MAIL SERVICES | 705 | 850 | 485 | 510 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 14,415 | 19,070 | 19,285 | 16,780 |
| 5183 | INSURANCE | 12,335 | 11,305 | 10,700 | 8,005 |
| | TOTAL, INTERNAL SERVICE CHARGES | 122,325 | 111,875 | 112,065 | 116,625 |
| | SUBTOTAL, HUMAN RESOURCES | 1,209,289 | 1,198,700 | 1,195,480 | 1,237,205 |
| 5902 | ALLOCATED OUT | (623,175) | (571,265) | (581,755) | (600,060) |
| | TOTAL, HUMAN RESOURCES | 586,114 | 627,435 | 613,725 | 637,145 |

RISK MANAGEMENT



DESCRIPTION

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

departments regarding health and safety issues including Occupational Safety and Health Administration (OSHA) required training and reporting, facility and equipment inspections and ergonomic evaluations. Risk Management administers the fitness for duty, return-to-work, drug and alcohol and vehicle safety programs. The Risk Manager serves as the City's Americans with Disabilities Act (ADA) coordinator, and representative to the California State Association of Counties – Excess Insurance Authority (CSAC-EIA) risk sharing pool.

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

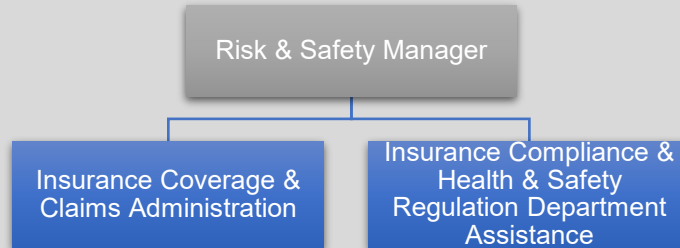
MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to increase in PERS costs
- Decrease in program development and training programs
- Decrease in internal service charges primarily due to decrease in duplicating and network and systems administration costs
- Decrease in allocations out to general liability insurance primarily due to decrease in budget subtotal

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

RISK MANAGEMENT

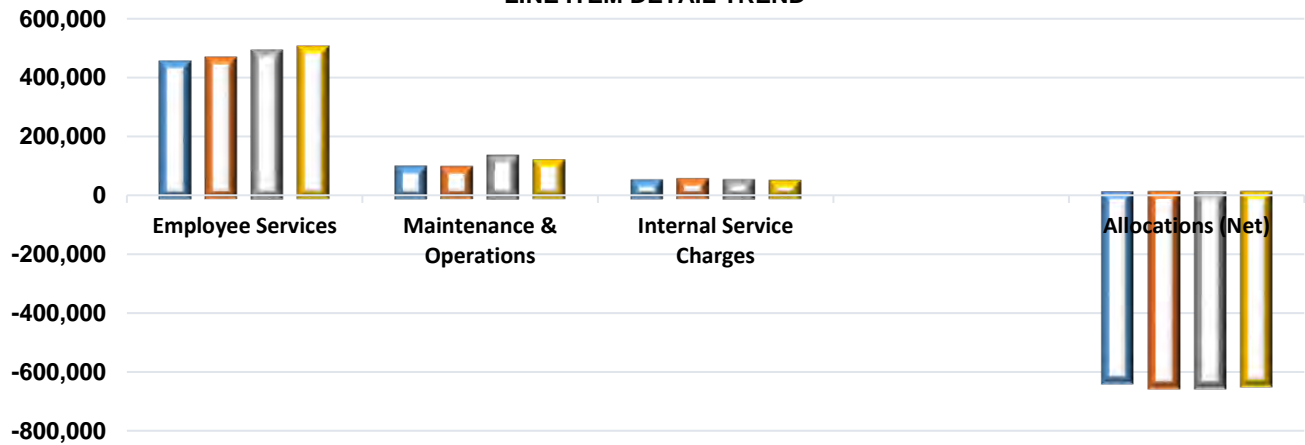
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 4.0 | 4.0 | 4.0 | 4.0 |
| BUDGET: | | | | |
| Employee Services | 442,708 | 455,427 | 479,565 | 493,265 |
| Maintenance & Operations | 86,986 | 84,711 | 123,755 | 107,895 |
| Internal Service Charges | 40,460 | 43,200 | 40,990 | 37,460 |
| Allocations (Net) | (628,430) | (644,945) | (644,310) | (638,620) |
| Total Budget | (58,276) | (61,607) | 0 | 0 |

LINE ITEM DETAIL TREND



2016-17 ACTUAL

2017-18 ACTUAL

2018-19 REVISED

2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|---------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-024 | RISK MANAGEMENT | | | | |
| 5001 | REGULAR FULL-TIME | 278,732 | 279,791 | 294,415 | 294,415 |
| 5020 | OVERTIME | 4,479 | 4,019 | 0 | 0 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 10,454 | 10,604 | 10,505 | 10,705 |
| 5026 | PERS-NORMAL COST | 82,278 | 27,934 | 30,975 | 33,220 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 66,445 | 74,615 | 83,625 |
| 5027 | MEDICAL | 41,459 | 41,738 | 42,955 | 45,095 |
| 5028 | WORKERS' COMPENSATION | 8,800 | 8,307 | 9,525 | 9,630 |
| 5030 | FLEXIBLE BENEFITS | 16,506 | 16,589 | 16,575 | 16,575 |
| | TOTAL, EMPLOYEE SERVICES | 442,708 | 455,427 | 479,565 | 493,265 |
| 5101 | OFFICE/OPERATING SUPPLIES | 2,228 | 1,604 | 2,300 | 2,300 |
| 5105 | SAFETY EQUIPMENT | 6,170 | 1,059 | 5,245 | 5,245 |
| 5109 | PREVENTION SUPPLIES | 6,908 | 8,177 | 11,500 | 11,500 |
| 5126 | MAINTENANCE OF EQUIPMENT | 5,812 | 4,144 | 5,500 | 6,500 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 57,678 | 62,656 | 80,840 | 66,305 |
| 5149 | PREVENTION SERVICES | 1,810 | 1,947 | 2,945 | 2,945 |
| 5160 | TRAINING AND MEETINGS | 2,630 | 2,347 | 1,000 | 1,000 |
| 5161 | MILEAGE REIMBURSEMENT | 151 | 0 | 200 | 200 |
| 5162 | DUES AND SUBSCRIPTIONS | 395 | 540 | 1,500 | 1,500 |
| 5166 | OTHER DUPLICATING | 0 | 12 | 250 | 250 |
| 5167 | ADVERTISING AND PRINTING | 0 | 0 | 150 | 150 |
| 5173 | OTHER TELEPHONE | 1,223 | 697 | 2,000 | 2,000 |
| 5180 | RENT | 0 | 0 | 1,000 | 1,000 |
| 5190 | OTHER EXPENSE | 456 | 1,529 | 7,000 | 7,000 |
| 5194 | MINOR OFFICE EQUIPMENT | 1,527 | 0 | 2,325 | 0 |
| | TOTAL, M & O | 86,986 | 84,711 | 123,755 | 107,895 |
| 5125 | BUILDING MAINTENANCE | 22,125 | 23,515 | 19,765 | 21,205 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-024 | RISK MANAGEMENT | | | | |
| 5164 | FLEET SERVICES | 3,620 | 4,530 | 4,530 | 4,530 |
| 5165 | DUPLICATING | 2,540 | 2,800 | 3,845 | 1,465 |
| 5172 | TELECOMMUNICATIONS | 1,480 | 1,480 | 1,545 | 1,010 |
| 5175 | MAIL SERVICES | 795 | 505 | 620 | 630 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 9,010 | 9,580 | 9,645 | 7,745 |
| 5183 | INSURANCE | 890 | 790 | 1,040 | 875 |
| | TOTAL, INTERNAL SERVICE CHARGES | 40,460 | 43,200 | 40,990 | 37,460 |
| | SUBTOTAL, RISK MANAGEMENT | 570,154 | 583,338 | 644,310 | 638,620 |
| 5901 | ALLOCATED IN | 39,160 | 40,170 | 43,520 | 45,250 |
| 5902 | ALLOCATED OUT | (667,590) | (685,115) | (687,830) | (683,870) |
| | TOTAL, RISK MANAGEMENT | (58,276) | (61,607) | 0 | 0 |



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

INFO SYSTEMS/ADMINISTRATION



DESCRIPTION

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

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

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

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

Mission: We are the business technology solution partner Citywide

Vision:

We will serve the City of Escondido by...

- Bringing information systems expertise to the procurement and implementation of technology solutions
- Supporting and enhancing the City's technology infrastructure
- Partnering with City staff and the community we serve to identify processes that can be improved with technology
- Working with our partners to fulfill their requirements for fast, reliable, accessible and secure technology
- Maintaining and increasing technology proficiency for all City employees

Values:

We believe in...

- Extraordinary customer service

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Building successful partnerships together
- Increasing confidence and expertise by sharing out knowledge and skills
- Our commitment to continuously raise the value of our services

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

- Increase in salaries, PERS and medical costs
- Increase in M & O due to increase in maintenance of aging security camera systems
- Increase in internal service charges primarily due to increase in building maintenance costs
- Increase in allocations out due to increase in employee services

INFO SYSTEMS/ENTERPRISE SOFTWARE AND WEB ADMINISTRATION



DESCRIPTION

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

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAJOR BUDGET IMPACTS

- Increase in salaries primarily due to addition of Business Analyst position whose focus is Cityworks
- Decrease to software due to expected completion of Cityworks implementation. Increase in professional services for software support for miscellaneous integrations and programming support.
- Increase in allocations out to water and wastewater due to allocation out of Business Analyst position and increase in Utilities responsible portion of software costs

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

GEOGRAPHIC INFORMATION SYSTEMS(GIS)



DESCRIPTION

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

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

analyzing spatial data; incorporating spatial data, imagery, and analysis into map products and applications; coordinating with external agencies to ensure the consistency of regional data; provisioning spatial data for the public.

DEPARTMENT PRIORITIES

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

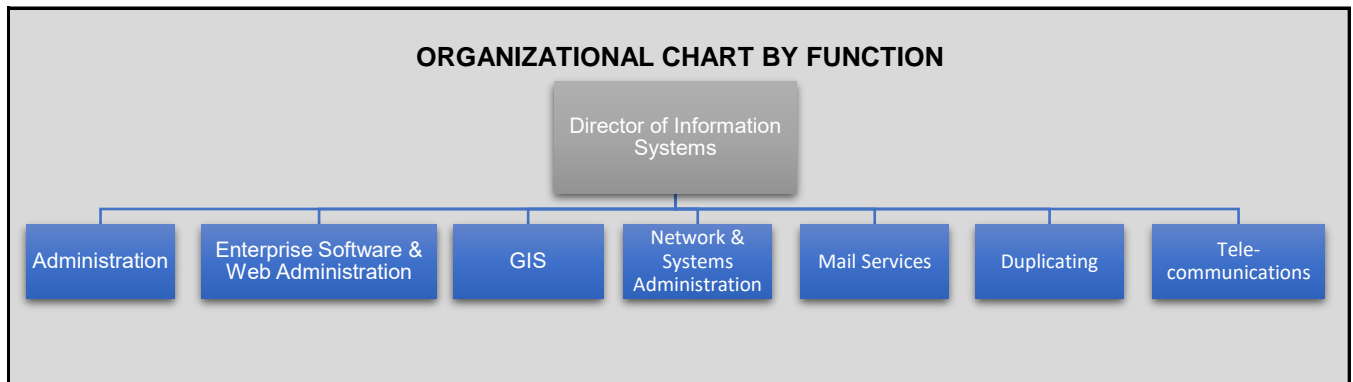
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAJOR BUDGET IMPACTS

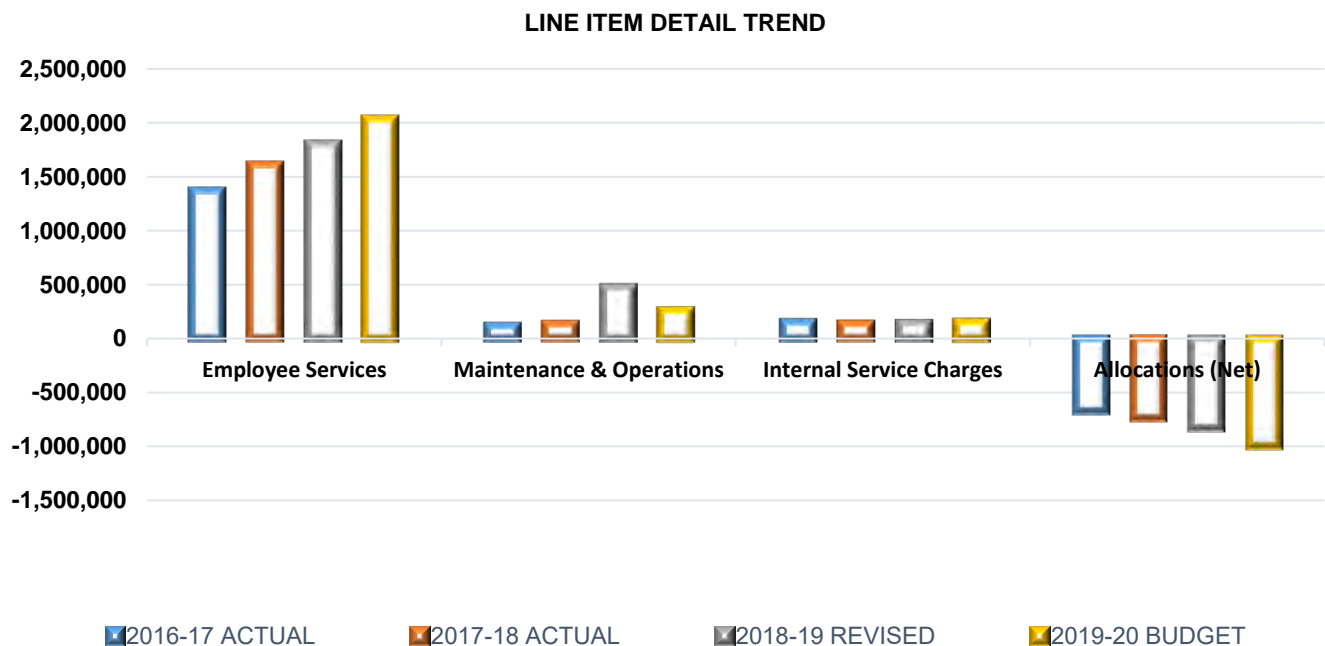
- Increase in PERS costs
- Increase in trainings and meetings to ensure the ability keep current with software and technology changes, especially as there have been significant evolutions in recent years that are required to be adopted, many of which will improve the City's web presence and provision of maps and applications to the public.
- Added GIS Professional Engineering Services to fund consultant support of City's adoption of significant new evolutions of GIS software
- Increase in internal service charges primarily due to increase in Network & Systems Administration charges
- Increase in amount allocated out to Utilities and CIP due to the additional services provided by the GIS Analyst position.

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

INFORMATION SYSTEMS



| BUDGET SUMMARY | | | | |
|--------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
| STAFFING: | | | | |
| Regular Full-Time | 12.0 | 13.0 | 15.0 | 16.0 |
| BUDGET: | | | | |
| Employee Services | 1,363,303 | 1,605,610 | 1,805,330 | 2,033,740 |
| Maintenance & Operations | 120,708 | 135,474 | 482,665 | 265,735 |
| Internal Service Charges | 154,650 | 137,880 | 148,965 | 159,160 |
| Allocations (Net) | <u>(673,062)</u> | <u>(740,560)</u> | <u>(831,105)</u> | <u>(996,640)</u> |
| Total Budget | 965,599 | 1,138,403 | 1,605,855 | 1,461,995 |



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-031 | INFO SYSTEMS/ADMINISTRATION | | | | |
| 5001 | REGULAR FULL-TIME | 271,905 | 317,330 | 269,040 | 292,800 |
| 5004 | TEMPORARY PART-TIME | 1,513 | 12 | 0 | 0 |
| 5020 | OVERTIME | 273 | 0 | 0 | 0 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 8,892 | 10,578 | 9,825 | 6,470 |
| 5026 | PERS-NORMAL COST | 74,902 | 24,761 | 28,305 | 33,040 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 58,935 | 68,180 | 81,810 |
| 5027 | MEDICAL | 33,069 | 20,079 | 21,480 | 34,760 |
| 5028 | WORKERS' COMPENSATION | 1,498 | 1,389 | 1,155 | 3,425 |
| 5030 | FLEXIBLE BENEFITS | 14,494 | 13,594 | 14,555 | 15,610 |
| | TOTAL, EMPLOYEE SERVICES | 406,548 | 446,677 | 412,540 | 467,915 |
| 5101 | OFFICE/OPERATING SUPPLIES | 5,839 | 5,369 | 5,225 | 5,600 |
| 5126 | MAINTENANCE OF EQUIPMENT | 2,338 | 2,457 | 6,485 | 8,000 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 4,335 | 4,009 | 9,000 | 9,000 |
| 5160 | TRAINING AND MEETINGS | 88 | 0 | 400 | 400 |
| 5163 | AUTO ALLOWANCE | 5,130 | 4,705 | 5,100 | 5,100 |
| 5173 | OTHER TELEPHONE | 3,066 | 1,787 | 2,200 | 2,200 |
| | TOTAL, M & O | 20,797 | 18,327 | 28,410 | 30,300 |
| 5125 | BUILDING MAINTENANCE | 99,970 | 87,010 | 96,060 | 112,085 |
| 5165 | DUPLICATING | 1,300 | 1,825 | 1,820 | 1,235 |
| 5172 | TELECOMMUNICATIONS | 2,600 | 2,640 | 2,760 | 1,535 |
| 5175 | MAIL SERVICES | 200 | 265 | 325 | 110 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 6,585 | 5,560 | 5,740 | 3,875 |
| 5183 | INSURANCE | 6,875 | 5,730 | 5,845 | 1,590 |
| | TOTAL, INTERNAL SERVICE CHARGES | 117,530 | 103,030 | 112,550 | 120,430 |
| | SUBTOTAL, INFO SYSTEMS/ADMINISTRATION | 544,875 | 568,034 | 553,500 | 618,645 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

| | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-031 INFO SYSTEMS/ADMINISTRATION | | | | |
| 5902 ALLOCATED OUT | (97,395) | (85,790) | (87,150) | (99,570) |
| TOTAL, INFO SYSTEMS/ADMINISTRATION | 447,480 | 482,244 | 466,350 | 519,075 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|---|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-032 | ENTERPRISE SOFTWARE & WEB ADMINISTRATION | | | | |
| 5001 | REGULAR FULL-TIME | 399,849 | 483,003 | 532,585 | 617,595 |
| 5020 | OVERTIME | 1,314 | 1,962 | 4,000 | 4,000 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 15,016 | 15,702 | 18,030 | 22,815 |
| 5026 | PERS-NORMAL COST | 118,944 | 46,091 | 56,025 | 69,685 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 103,760 | 119,135 | 155,575 |
| 5027 | MEDICAL | 64,992 | 60,954 | 81,890 | 68,495 |
| 5028 | WORKERS' COMPENSATION | 2,379 | 2,615 | 2,400 | 7,350 |
| 5030 | FLEXIBLE BENEFITS | 24,365 | 25,100 | 29,175 | 34,225 |
| | TOTAL, EMPLOYEE SERVICES | 626,859 | 739,187 | 843,240 | 979,740 |
| 5101 | OFFICE/OPERATING SUPPLIES | 2,457 | 2,531 | 3,000 | 2,500 |
| 5126 | MAINTENANCE OF EQUIPMENT | 3,071 | 1,246 | 7,000 | 0 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 0 | 0 | 0 | 100,000 |
| 5160 | TRAINING AND MEETINGS | 974 | 14,904 | 15,000 | 15,000 |
| 5162 | DUES AND SUBSCRIPTIONS | 0 | 150 | 205 | 205 |
| 5173 | OTHER TELEPHONE | (6) | 169 | 1,200 | 1,200 |
| 5193 | SOFTWARE | 67,158 | 69,725 | 403,450 | 79,500 |
| | TOTAL, M & O | 73,654 | 88,725 | 429,855 | 198,405 |
| 5165 | DUPLICATING | 100 | 160 | 185 | 510 |
| 5172 | TELECOMMUNICATIONS | 2,925 | 1,620 | 1,680 | 1,435 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 10,660 | 11,125 | 11,115 | 10,325 |
| 5183 | INSURANCE | 7,515 | 6,285 | 6,575 | 7,700 |
| | TOTAL, INTERNAL SERVICE CHARGES | 21,200 | 19,190 | 19,555 | 19,970 |
| | SUBTOTAL, ENTERPRISE SOFTWARE & WEB ADMINISTRATION | 721,713 | 847,102 | 1,292,650 | 1,198,115 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|--|----------------------------------|----------------------------------|-----------------------------------|----------------------------------|
| 001-032 | ENTERPRISE SOFTWARE & WEB ADMINISTRATION | | | | |
| 5902 | ALLOCATED OUT | (418,125) | (411,490) | (417,670) | (561,005) |
| | TOTAL, ENTERPRISE SOFTWARE & WEB ADMINISTRATION | 303,588 | 435,612 | 874,980 | 637,110 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|---|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 001-035 | GEOGRAPHIC INFORMATION SYSTEMS | | | | |
| 5001 | REGULAR FULL-TIME | 219,617 | 279,627 | 354,560 | 354,045 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 7,922 | 9,564 | 11,755 | 12,000 |
| 5026 | PERS-NORMAL COST | 65,999 | 27,218 | 37,300 | 39,945 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 49,645 | 70,220 | 98,490 |
| 5027 | MEDICAL | 26,138 | 36,796 | 54,595 | 57,305 |
| 5028 | WORKERS' COMPENSATION | 1,315 | 1,556 | 1,525 | 4,140 |
| 5030 | FLEXIBLE BENEFITS | 8,906 | 15,338 | 19,595 | 20,160 |
| | TOTAL, EMPLOYEE SERVICES | 329,896 | 419,746 | 549,550 | 586,085 |
| 5101 | OFFICE/OPERATING SUPPLIES | 953 | 353 | 2,000 | 2,000 |
| 5126 | MAINTENANCE OF EQUIPMENT | 300 | 99 | 500 | 500 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 0 | 0 | 0 | 5,630 |
| 5160 | TRAINING AND MEETINGS | 3,428 | 4,654 | 0 | 5,000 |
| 5161 | MILEAGE REIMBURSEMENT | 0 | 566 | 300 | 300 |
| 5162 | DUES AND SUBSCRIPTIONS | 500 | 600 | 600 | 600 |
| 5173 | OTHER TELEPHONE | 124 | 0 | 0 | 0 |
| 5193 | SOFTWARE | 19,349 | 19,850 | 21,000 | 21,000 |
| 5194 | MINOR OFFICE EQUIPMENT | 1,602 | 2,300 | 0 | 2,000 |
| | TOTAL, M & O | 26,257 | 28,422 | 24,400 | 37,030 |
| 5165 | DUPLICATING | 180 | 80 | 10 | 125 |
| 5172 | TELECOMMUNICATIONS | 975 | 970 | 1,010 | 1,065 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 10,500 | 10,965 | 11,265 | 12,905 |
| 5183 | INSURANCE | 4,265 | 3,645 | 4,575 | 4,665 |
| | TOTAL, INTERNAL SERVICE CHARGES | 15,920 | 15,660 | 16,860 | 18,760 |
| | SUBTOTAL, GEOGRAPHIC INFORMATION SYSTEMS | 372,073 | 463,827 | 590,810 | 641,875 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---|---|--|---|
| 001-035 | GEOGRAPHIC INFORMATION SYSTEMS | | | | |
| 5902 | ALLOCATED OUT | (157,542) | (243,280) | (326,285) | (336,065) |
| | TOTAL, GEOGRAPHIC INFORMATION SYSTEMS | 214,531 | 220,547 | 264,525 | 305,810 |



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

VIDEO SERVICES



DESCRIPTION

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

DEPARTMENT PRIORITIES

- Ensure the recording, production, and delivery of high quality live broadcasts and re-broadcasts of all City Council meetings and other special meetings as requested by the City Council or City Manager

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

MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to added temporary part-time position
- Video streaming costs moved from City Council budget. Added purchase of video camera.
- Increase in allocations out due to increase in budget subtotal

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

VIDEO SERVICES

ORGANIZATIONAL CHART BY FUNCTION

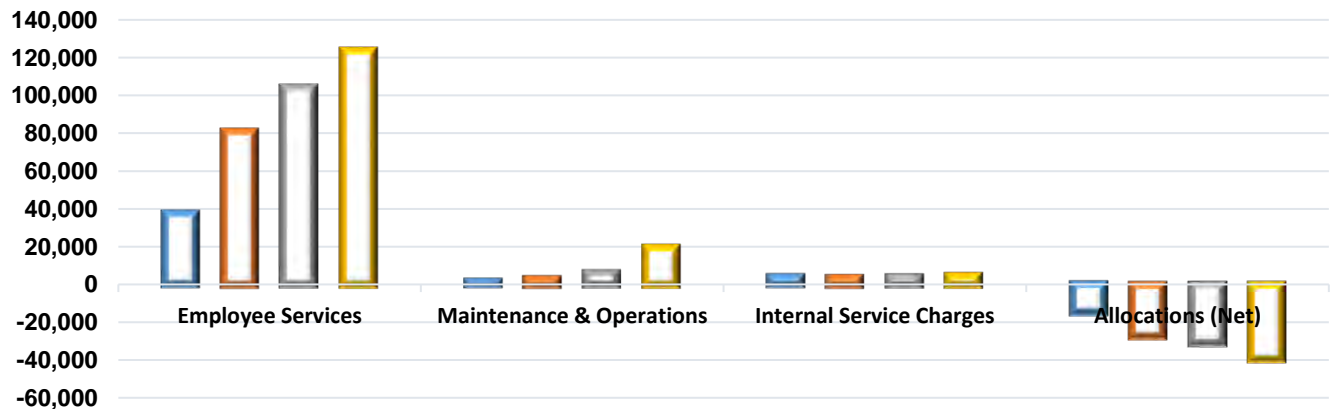
Communications Manager

Video Services

BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 0.0 | 1.0 | 1.0 | 1.0 |
| Temporary Part-Time (FTE) | 1.9 | 0.9 | 0.9 | 1.9 |
| Department Total | 1.9 | 1.9 | 1.9 | 2.9 |
| BUDGET: | | | | |
| Employee Services | 37,001 | 80,766 | 103,890 | 123,460 |
| Maintenance & Operations | 1,292 | 3,078 | 6,090 | 19,590 |
| Internal Service Charges | 3,640 | 3,750 | 3,805 | 4,665 |
| Allocations (Net) | (14,791) | (27,340) | (31,175) | (39,405) |
| Total Budget | 27,143 | 60,254 | 82,610 | 108,310 |

LINE ITEM DETAIL TREND



2016-17 ACTUAL

2017-18 ACTUAL

2018-19 REVISED

2019-20 BUDGET

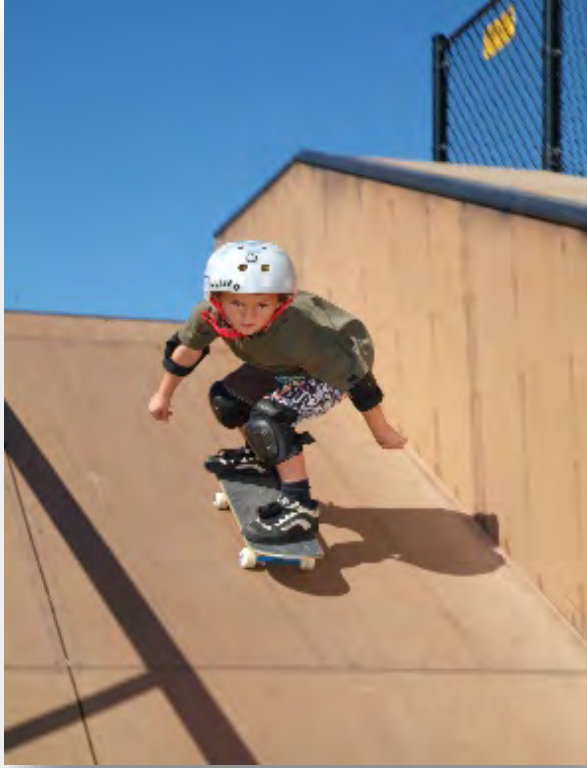
CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|--|----------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-034 VIDEO SERVICES | | | | | |
| 5001 | REGULAR FULL-TIME | 0 | 42,007 | 49,620 | 47,170 |
| 5004 | TEMPORARY PART-TIME | 36,216 | 18,540 | 18,720 | 37,440 |
| 5020 | OVERTIME | 0 | 562 | 0 | 0 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 569 | 2,149 | 2,290 | 2,595 |
| 5026 | PERS-NORMAL COST | 0 | 4,077 | 5,220 | 5,320 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 0 | 12,575 | 13,400 |
| 5027 | MEDICAL | 0 | 10,376 | 11,640 | 12,215 |
| 5028 | WORKERS' COMPENSATION | 217 | 342 | 990 | 2,230 |
| 5030 | FLEXIBLE BENEFITS | 0 | 2,715 | 2,835 | 3,090 |
| TOTAL, EMPLOYEE SERVICES | | 37,001 | 80,766 | 103,890 | 123,460 |
| 5101 | OFFICE/OPERATING SUPPLIES | 69 | 2,807 | 1,770 | 1,770 |
| 5107 | MINOR TOOLS & EQUIPMENT | 0 | 0 | 0 | 2,500 |
| 5126 | MAINTENANCE OF EQUIPMENT | 1,063 | 0 | 3,600 | 3,600 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 0 | 0 | 600 | 11,600 |
| 5160 | TRAINING & MEETINGS | 0 | 151 | 0 | 0 |
| 5162 | DUES AND SUBSCRIPTIONS | 160 | 120 | 120 | 120 |
| TOTAL, M & O | | 1,292 | 3,078 | 6,090 | 19,590 |
| 5172 | TELECOMMUNICATIONS | 975 | 970 | 1,010 | 425 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 2,665 | 2,780 | 2,795 | 2,580 |
| 5183 | INSURANCE | 0 | 0 | 0 | 1,660 |
| TOTAL, INTERNAL SERVICE CHARGES | | 3,640 | 3,750 | 3,805 | 4,665 |
| SUBTOTAL, VIDEO SERVICES | | 41,934 | 87,595 | 113,785 | 147,715 |
| 5902 | ALLOCATED OUT | (14,791) | (27,340) | (31,175) | (39,405) |
| TOTAL, VIDEO SERVICES | | 27,143 | 60,254 | 82,610 | 108,310 |



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

RECREATION



DESCRIPTION

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

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

- Aquatics: open swim, lessons for all ages, pool rentals, and swim team/polo meets for local high schools and private contractors;

- Community education and fitness

classes: three times per year varied fee-based classes are offered such as tennis, Tae Kwon Do, ballet, gymnastics, Pilates, yoga, art, etcetera;

- Day Camps: kids are engaged in a play and learn, closely supervised environment for summer, winter, and spring breaks;
- Leagues: softball, soccer, and hockey are provided for adults and youth throughout the year; in addition, the Police Athletic League focuses on youth basketball;
- Pre-school programs: preparing children from ages 18-months to 5-years old for a positive transition to formal classroom education, these programs encourage academic development and social interaction through play, creative movement, and other activities in conjunction with California Common Core Standards;
- In collaboration with the Public Works Building Maintenance and Parks Maintenance staff, the Recreation division is able to provide meeting and picnic facilities; skate, soccer, and hockey arenas; and a gym, softball/baseball and soccer fields for community use.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

DEPARTMENT PRIORITIES

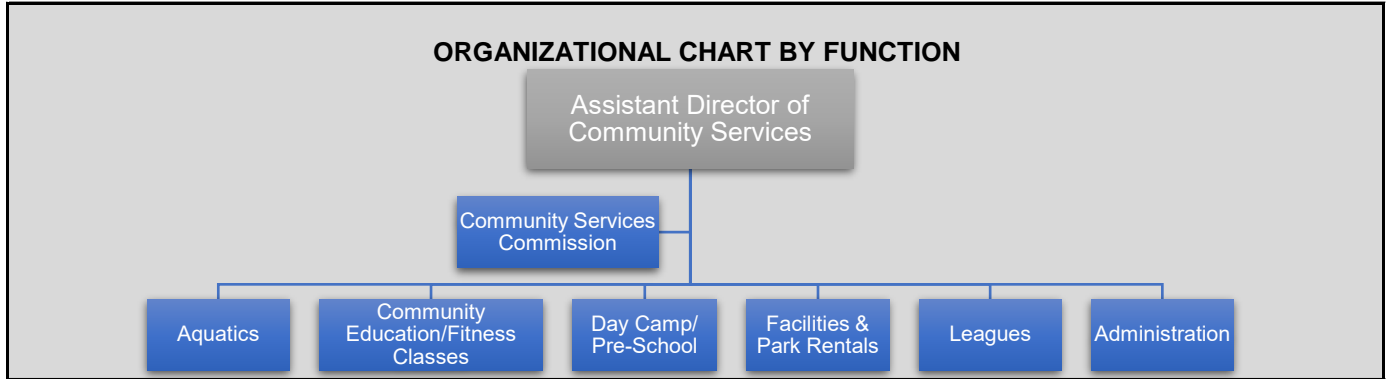
- Promote a healthy City by encouraging the community use of parks and facilities through the provision of a wide variety of programs and services
- Design the Washington Park Skate Spot
- Implement additional fundraising efforts for the Washington Park Skate Spot
- Create a special event/fundraiser to supplement the Community Services Quality of Life fund
- Identify and apply for grants focused on park and sports facility maintenance

MAJOR BUDGET IMPACTS

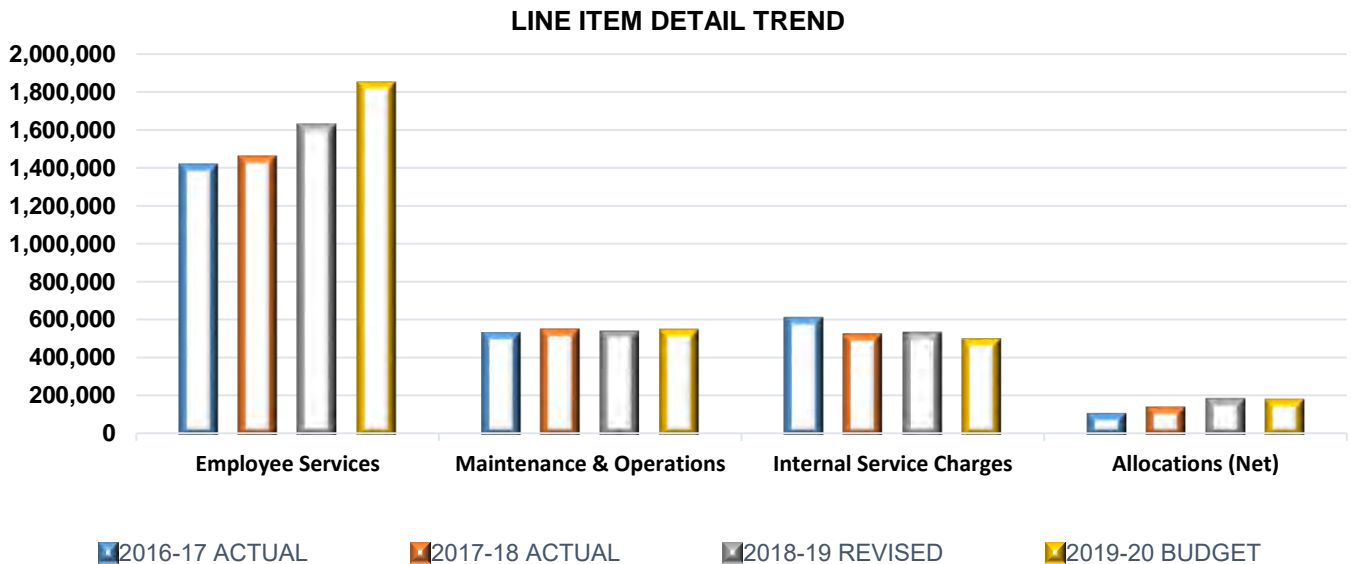
- Reorganization of positions: Moved Supervisor from the ASES budget
- Increase in temporary part-time is primarily due to the minimum wage increase effective January 1, 2019, which will continue to increase through January 1, 2022
- Overall increase in employee services is also due to increase in PERS, workers' compensation and medical costs
- Increases in M & O for supplies for ballfield dirt and turf glue, asset management module implementation and contractual class instructors (due to increase in program revenue). Decrease in utilities due to change in peak demand time.
- Decrease in internal service charges is primarily due to increase in building maintenance and insurance charges
- Increase in the amount allocated out due to increase in amount allocated to ASES for Managers time

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

RECREATION



| BUDGET SUMMARY | | | | |
|---------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
| STAFFING: | | | | |
| Regular Full-Time | 8.0 | 8.0 | 8.0 | 9.0 |
| Regular Part-Time (FTE) | 3.0 | 3.0 | 3.0 | 3.0 |
| Temporary Part-Time (FTE) | 20.7 | 19.1 | 23.5 | 26.7 |
| Department Total | 31.7 | 30.1 | 34.5 | 38.7 |
| BUDGET: | | | | |
| Employee Services | 1,394,931 | 1,441,196 | 1,608,435 | 1,831,635 |
| Maintenance & Operations | 512,484 | 530,613 | 520,355 | 531,435 |
| Internal Service Charges | 591,475 | 506,050 | 513,410 | 482,695 |
| Allocations (Net) | 86,556 | 120,739 | 164,570 | 161,230 |
| Total Budget | 2,585,446 | 2,598,598 | 2,806,770 | 3,006,995 |



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET |
|--|---------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-102 COMMUNITY SERVICES/RECREATION | | | | | |
| 5001 | REGULAR FULL-TIME | 493,219 | 514,030 | 519,630 | 595,275 |
| 5003 | REGULAR PART-TIME | 132,305 | 131,902 | 131,565 | 131,565 |
| 5004 | TEMPORARY PART-TIME | 334,603 | 355,254 | 470,280 | 533,700 |
| 5020 | OVERTIME | 28,842 | 32,013 | 42,320 | 42,320 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 32,610 | 32,919 | 34,110 | 38,280 |
| 5026 | PERS-NORMAL COST | 214,642 | 72,998 | 75,925 | 90,335 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 138,875 | 164,450 | 189,590 |
| 5027 | MEDICAL | 103,600 | 100,834 | 104,175 | 130,435 |
| 5028 | WORKERS' COMPENSATION | 38,621 | 44,133 | 47,565 | 59,075 |
| 5030 | FLEXIBLE BENEFITS | 16,489 | 18,238 | 18,415 | 21,060 |
| TOTAL, EMPLOYEE SERVICES | | 1,394,931 | 1,441,196 | 1,608,435 | 1,831,635 |
| 5101 | OFFICE/OPERATING SUPPLIES | 109,192 | 101,893 | 84,880 | 93,950 |
| 5126 | MAINTENANCE OF EQUIPMENT | 479 | 715 | 8,380 | 9,630 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 169,790 | 176,670 | 160,335 | 191,525 |
| 5160 | TRAINING AND MEETINGS | 395 | 471 | 1,600 | 8,100 |
| 5162 | DUES AND SUBSCRIPTIONS | 4,983 | 6,070 | 8,450 | 8,080 |
| 5166 | OTHER DUPLICATING | 0 | 31 | 250 | 0 |
| 5167 | ADVERTISING AND PRINTING | 42,865 | 46,002 | 44,935 | 48,735 |
| 5170 | UTILITIES | 141,612 | 156,213 | 164,950 | 123,130 |
| 5173 | OTHER TELEPHONE | 2,910 | 2,180 | 2,240 | 3,000 |
| 5190 | OTHER EXPENSE | 35,074 | 35,616 | 39,150 | 40,100 |
| 5525 | LOAN PRINCIPAL EXPENSE | 5,185 | 4,753 | 5,185 | 5,185 |
| TOTAL, M & O | | 512,484 | 530,613 | 520,355 | 531,435 |
| 5125 | BUILDING MAINTENANCE | 376,300 | 328,605 | 360,495 | 339,150 |
| 5164 | FLEET SERVICES | 24,215 | 22,120 | 22,120 | 22,120 |
| 5165 | DUPLICATING | 35,005 | 19,005 | 12,755 | 14,800 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---|---|--|---|
| 001-102 | COMMUNITY SERVICES/RECREATION | | | | |
| 5172 | TELECOMMUNICATIONS | 32,130 | 34,600 | 17,825 | 16,135 |
| 5175 | MAIL SERVICES | 2,150 | 2,545 | 1,815 | 1,740 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 43,965 | 41,700 | 41,880 | 40,010 |
| 5183 | INSURANCE | 77,710 | 57,475 | 56,520 | 48,740 |
| | TOTAL, INTERNAL SERVICE CHARGES | 591,475 | 506,050 | 513,410 | 482,695 |
| | SUBTOTAL, COMMUNITY SERVICES/RECREATION | 2,498,890 | 2,477,859 | 2,642,200 | 2,845,765 |
| 5901 | ALLOCATED IN | 192,720 | 133,407 | 183,940 | 202,655 |
| 5902 | ALLOCATED OUT | (106,163) | (12,668) | (19,370) | (41,425) |
| | TOTAL, COMMUNITY SERVICES/RECREATION | 2,585,446 | 2,598,598 | 2,806,770 | 3,006,995 |



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

LIBRARY



DESCRIPTION

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

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

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

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

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

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

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

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

Escondido Public Library's thriving volunteer program provides opportunities for community members, 14 years and older, to engage and give back by donating their time to support Library operations. In 2017, volunteers provided more than 29,000 hours of community service.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

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

Fiscal Year 2019/20

Library Operated by City Model:

| | |
|--|--------------------|
| Fiscal Year 2018/19 Projected Library Budget Carried Forward | \$(3,738,625) |
| Projected 2019/20 Budget Increases: | |
| Salaries and Benefits | (69,035) |
| Maintenance and Operations | (3,740) |
| Fiscal Year 2019/20 Projected Library Budget | <u>(3,811,400)</u> |

Library Operated by LS&S Model:

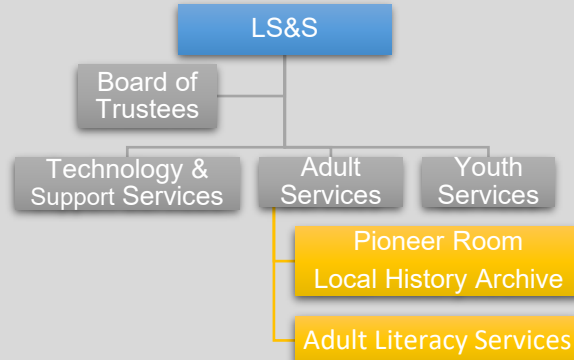
| | |
|---|----------------------------------|
| Fiscal Year 2019/20 Proposed Library Budget | 3,391,140 |
| Fiscal Year 2019/20 Projected Library Savings | <u><u>\$(420,260)</u></u> |

- PERS-Unfunded Liability, utilities in excess of \$137,900 (including a 3% annual escalator), and internal service charges (excluding janitorial costs) remain the City's responsibility

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

LIBRARY

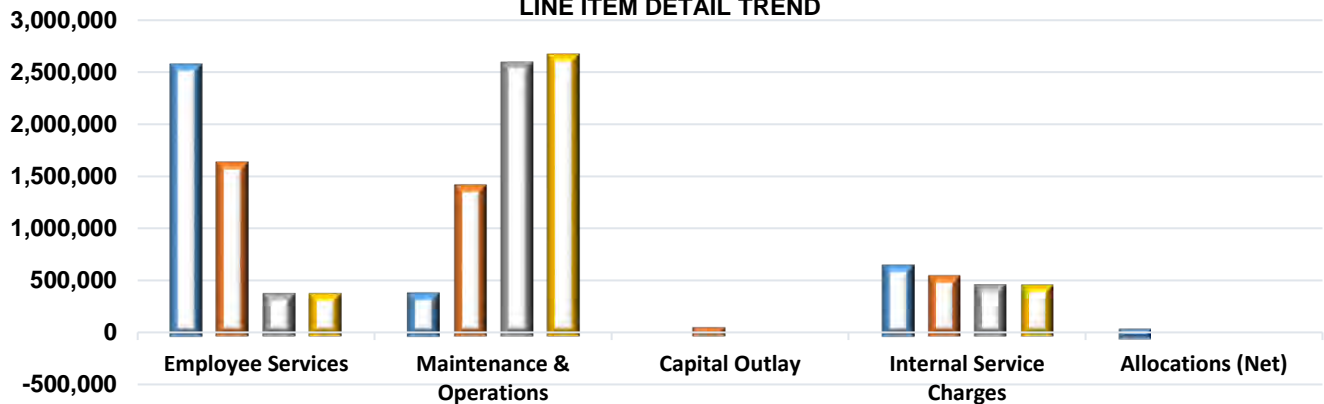
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 24.0 | 24.0 | 0.0 | 0.0 |
| Regular Part-Time (FTE) | 0.8 | 1.5 | 0.0 | 0.0 |
| Temporary Part-Time (FTE) | 17.5 | 15.6 | 0.0 | 0.0 |
| Department Total | 42.3 | 41.1 | 0.0 | 0.0 |
| BUDGET: | | | | |
| Employee Services | 2,539,992 | 1,596,819 | 340,535 | 340,535 |
| Maintenance & Operations | 347,835 | 1,378,701 | 2,552,965 | 2,630,650 |
| Capital Outlay | 0 | 9,766 | 0 | 0 |
| Internal Service Charges | 615,080 | 508,695 | 421,860 | 419,955 |
| Allocations (Net) | (23,060) | 0 | 0 | 0 |
| Total Budget | 3,479,847 | 3,493,981 | 3,315,360 | 3,391,140 |

LINE ITEM DETAIL TREND



■ 2016-17 ACTUAL

■ 2017-18 ACTUAL

■ 2018-19 REVISED

■ 2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|---------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-104 | LIBRARY | | | | |
| 5001 | REGULAR FULL-TIME | 1,424,881 | 811,299 | 0 | 0 |
| 5003 | REGULAR PART TIME | 40,182 | 52,195 | 0 | 0 |
| 5004 | TEMPORARY PART-TIME | 314,384 | 168,427 | 0 | 0 |
| 5020 | OVERTIME | 109 | 1,888 | 0 | 0 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 59,050 | 30,733 | 0 | 0 |
| 5026 | PERS-NORMAL COST | 442,686 | 68,044 | 0 | 0 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 340,535 | 340,535 | 340,535 |
| 5027 | MEDICAL | 221,106 | 107,577 | 0 | 0 |
| 5028 | WORKERS' COMPENSATION | 10,519 | 4,789 | 0 | 0 |
| 5030 | FLEXIBLE BENEFITS | 27,077 | 11,333 | 0 | 0 |
| | TOTAL, EMPLOYEE SERVICES | 2,539,992 | 1,596,819 | 340,535 | 340,535 |
| 5101 | OFFICE/OPERATING SUPPLIES | 61,267 | 18,888 | 0 | 0 |
| 5126 | MAINTENANCE OF EQUIPMENT | 79,302 | 35,612 | 0 | 0 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 21,632 | 1,191,585 | 2,545,000 | 2,617,250 |
| 5159 | OTHER MAIL | 2,613 | 21 | 0 | 0 |
| 5160 | TRAINING AND MEETINGS | 805 | 30 | 0 | 0 |
| 5162 | DUES AND SUBSCRIPTIONS | 7,169 | 7,273 | 0 | 0 |
| 5163 | AUTO ALLOWANCE | 5,130 | 30 | 0 | 0 |
| 5166 | OTHER DUPLICATING | 2,599 | 267 | 0 | 0 |
| 5167 | ADVERTISING AND PRINTING | 1,170 | 3,736 | 0 | 0 |
| 5170 | UTILITIES | 146,762 | 101,754 | 7,965 | 13,400 |
| 5173 | OTHER TELEPHONE | 792 | 657 | 0 | 0 |
| 5190 | OTHER EXPENSE | 1,000 | 0 | 0 | 0 |
| 5193 | SOFTWARE | 17,594 | 18,848 | 0 | 0 |
| | TOTAL, M & O | 347,835 | 1,378,701 | 2,552,965 | 2,630,650 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-104 | LIBRARY | | | | |
| 5209 | OTHER CAPITAL OUTLAY | 0 | 9,766 | 0 | 0 |
| | TOTAL, CAPITAL OUTLAY | 0 | 9,766 | 0 | 0 |
| 5125 | BUILDING MAINTENANCE | 240,835 | 198,935 | 143,975 | 146,650 |
| 5164 | FLEET SERVICES | 10,710 | 4,890 | 0 | 0 |
| 5165 | DUPLICATING | 18,020 | 20,365 | 23,995 | 24,435 |
| 5172 | TELECOMMUNICATIONS | 31,080 | 31,120 | 33,745 | 26,675 |
| 5175 | MAIL SERVICES | 0 | 0 | 2,000 | 4,375 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 209,060 | 173,500 | 177,270 | 174,105 |
| 5183 | INSURANCE | 105,375 | 79,885 | 40,875 | 43,715 |
| | TOTAL, INTERNAL SERVICE CHARGES | 615,080 | 508,695 | 421,860 | 419,955 |
| | SUBTOTAL, LIBRARY | 3,502,907 | 3,493,981 | 3,315,360 | 3,391,140 |
| 5901 | ALLOCATED IN | 46,400 | 0 | 0 | 0 |
| 5902 | ALLOCATED OUT | (69,460) | 0 | 0 | 0 |
| | TOTAL, LIBRARY | 3,479,847 | 3,493,981 | 3,315,360 | 3,391,140 |



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

OLDER ADULT SERVICES



DESCRIPTION

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

- Decrease in employee services is primarily due to one temporary part-time employee moving to the Recreation department 102

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Decrease in M & O is due to a projected decrease in the cost of utilities and elimination of SDG&E loan that was paid in full during Fiscal Year 2018/19
- Decrease in internal service charges is primarily due to a decrease in building maintenance and telecommunications charges

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

OLDER ADULT SERVICES

ORGANIZATIONAL CHART BY FUNCTION

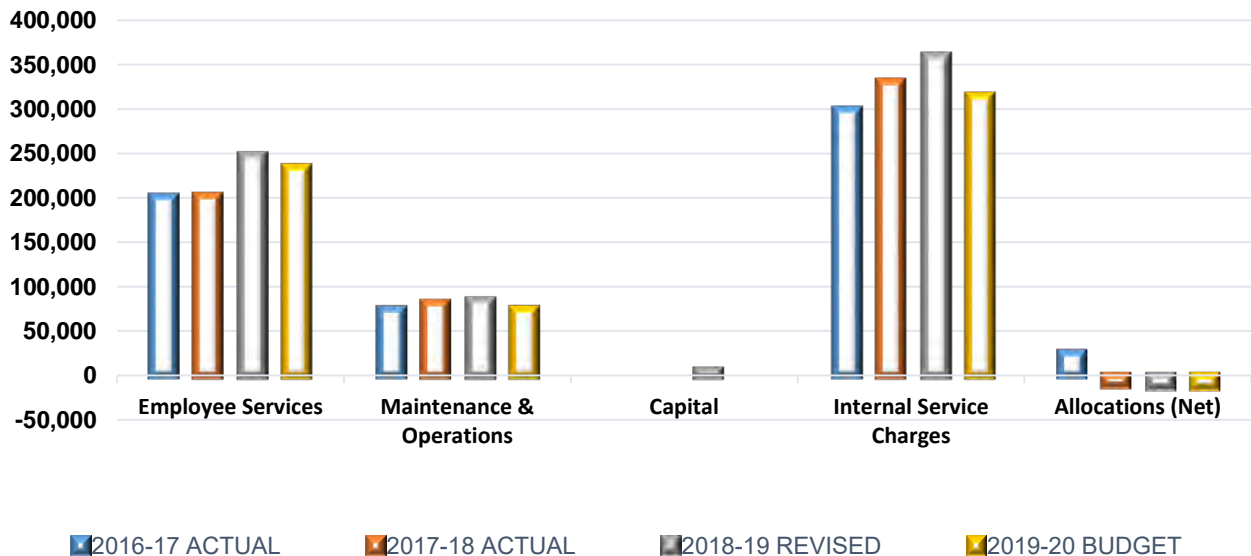
Assistant Director of
Community
Services

Older Adult
Services

BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 2.0 | 2.0 | 2.0 | 2.0 |
| Temporary Part-Time (FTE) | 1.8 | 3.6 | 3.1 | 2.6 |
| Department Total | 3.8 | 5.6 | 5.1 | 4.6 |
| BUDGET: | | | | |
| Employee Services | 201,203 | 202,798 | 247,585 | 234,360 |
| Maintenance & Operations | 74,679 | 82,260 | 84,620 | 75,135 |
| Capital Outlay | 0 | 0 | 6,000 | 0 |
| Internal Service Charges | 298,975 | 330,530 | 359,030 | 314,550 |
| Allocations (Net) | 25,220 | (10,806) | (13,000) | (13,000) |
| Total Budget | 600,077 | 604,782 | 684,235 | 611,045 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|---------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-105 | OLDER ADULT SERVICES | | | | |
| 5001 | REGULAR FULL-TIME | 108,548 | 111,389 | 114,355 | 114,250 |
| 5003 | REGULAR PART-TIME | 0 | 0 | 0 | 0 |
| 5004 | TEMPORARY PART-TIME | 33,605 | 31,507 | 62,770 | 51,740 |
| 5020 | OVERTIME | 849 | 655 | 0 | 0 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 4,751 | 4,856 | 5,860 | 6,035 |
| 5026 | PERS-NORMAL COST | 32,541 | 10,572 | 12,030 | 12,890 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 24,570 | 28,980 | 32,080 |
| 5027 | MEDICAL | 10,127 | 8,699 | 10,925 | 5,750 |
| 5028 | WORKERS' COMPENSATION | 8,706 | 8,411 | 10,500 | 9,360 |
| 5030 | FLEXIBLE BENEFITS | 2,077 | 2,139 | 2,165 | 2,255 |
| | TOTAL, EMPLOYEE SERVICES | 201,203 | 202,798 | 247,585 | 234,360 |
| 5101 | OFFICE/OPERATING SUPPLIES | 8,662 | 9,001 | 7,500 | 9,200 |
| 5126 | MAINTENANCE OF EQUIPMENT | 60 | 30 | 950 | 950 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 3,712 | 6,829 | 8,590 | 9,000 |
| 5160 | TRAINING AND MEETINGS | 105 | 100 | 1,200 | 1,200 |
| 5162 | DUES AND SUBSCRIPTIONS | 1,491 | 853 | 900 | 950 |
| 5170 | UTILITIES | 52,719 | 57,516 | 59,330 | 53,835 |
| 5173 | OTHER TELEPHONE | 0 | 0 | 200 | 0 |
| 5525 | LOAN PRINCIPAL EXPENSE | 7,931 | 7,931 | 5,950 | 0 |
| | TOTAL, M & O | 74,679 | 82,260 | 84,620 | 75,135 |
| 5209 | OTHER CAPITAL OUTLAY | 0 | 0 | 6,000 | 0 |
| | TOTAL, CAPITAL OUTLAY | 0 | 0 | 6,000 | 0 |
| 5125 | BUILDING MAINTENANCE | 255,375 | 287,005 | 312,325 | 273,530 |
| 5165 | DUPLICATING | 9,530 | 10,375 | 12,380 | 11,590 |
| 5172 | TELECOMMUNICATIONS | 12,320 | 12,705 | 15,595 | 9,860 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-105 | OLDER ADULT SERVICES | | | | |
| 5175 | MAIL SERVICES | 655 | 330 | 160 | 255 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 9,245 | 9,655 | 9,720 | 9,030 |
| 5183 | INSURANCE | 11,850 | 10,460 | 8,850 | 10,285 |
| | TOTAL, INTERNAL SERVICE CHARGES | 298,975 | 330,530 | 359,030 | 314,550 |
| | SUBTOTAL, OLDER ADULT SERVICES | 574,858 | 615,588 | 697,235 | 624,045 |
| 5901 | ALLOCATED IN | 36,590 | 0 | 0 | 0 |
| 5902 | ALLOCATED OUT | (11,370) | (10,806) | (13,000) | (13,000) |
| | TOTAL, OLDER ADULT SERVICES | 600,077 | 604,782 | 684,235 | 611,045 |



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

SENIOR NUTRITION CENTER



DESCRIPTION

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to increase in PERS costs
- M & O increase is primarily due to increases in supplies to support the increase in the number of seniors. \$9,100 from the Joslyn Trust will be used to offset meals and transportations expenses and operating supplies.
- Increase in telecommunications internal service charges

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

SENIOR NUTRITION CENTER

ORGANIZATIONAL CHART BY FUNCTION

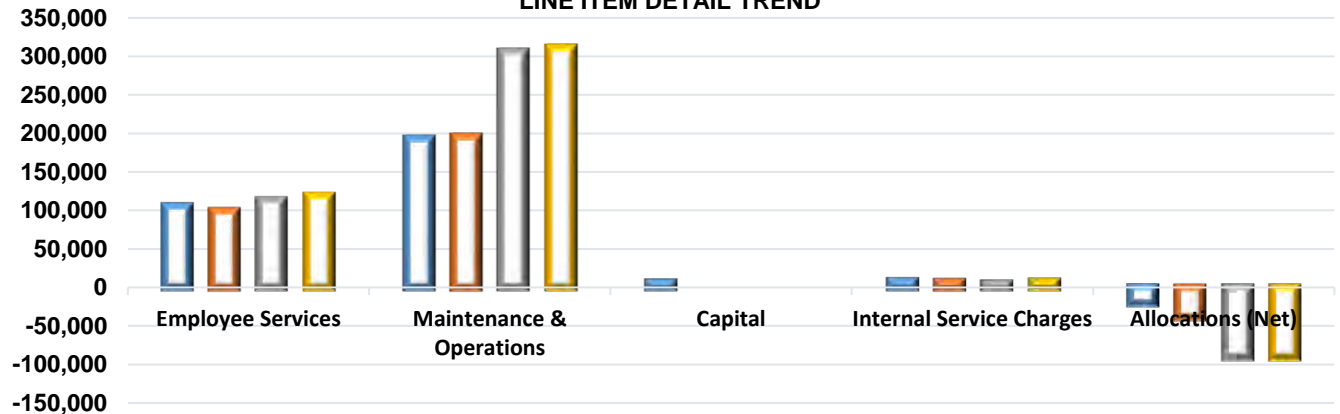
Assistant Director of
Community
Services

Senior Nutrition
Services

BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 1.0 | 1.0 | 1.0 | 1.0 |
| Temporary Part-Time (FTE) | 0.6 | 0.6 | 0.6 | 0.6 |
| Department Total | 1.6 | 1.6 | 1.6 | 1.6 |
| BUDGET: | | | | |
| Employee Services | 104,774 | 99,320 | 112,520 | 118,415 |
| Maintenance & Operations | 192,047 | 195,493 | 305,105 | 310,315 |
| Capital Outlay | 6,279 | 0 | 0 | 0 |
| Internal Service Charges | 7,780 | 7,380 | 5,050 | 7,610 |
| Allocations (Net) | (20,598) | (38,803) | (90,720) | (90,720) |
| Total Budget | 290,282 | 263,390 | 331,955 | 345,620 |

LINE ITEM DETAIL TREND



2016-17 ACTUAL

2017-18 ACTUAL

2018-19 REVISED

2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-107 | SENIOR NUTRITION CENTER | | | | |
| 5001 | REGULAR FULL-TIME | 63,621 | 64,685 | 63,515 | 64,785 |
| 5004 | TEMPORARY PART-TIME | 11,049 | 1,127 | 12,125 | 12,610 |
| 5020 | OVERTIME | 0 | 183 | 0 | 0 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 2,746 | 2,237 | 2,405 | 2,490 |
| 5026 | PERS-NORMAL COST | 19,128 | 6,490 | 6,680 | 7,310 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 14,040 | 16,095 | 18,400 |
| 5027 | MEDICAL | 7,784 | 10,188 | 10,925 | 11,495 |
| 5028 | WORKERS' COMPENSATION | 447 | 370 | 775 | 1,325 |
| | TOTAL, EMPLOYEE SERVICES | 104,774 | 99,320 | 112,520 | 118,415 |
| 5101 | OFFICE/OPERATING SUPPLIES | 9,016 | 10,888 | 9,555 | 13,305 |
| 5126 | MAINTENANCE OF EQUIPMENT | 2,149 | 976 | 3,700 | 4,840 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 177,132 | 179,657 | 286,750 | 286,750 |
| 5160 | TRAINING AND MEETINGS | 0 | 0 | 800 | 800 |
| 5190 | OTHER EXPENSE | 3,750 | 3,972 | 4,300 | 4,620 |
| | TOTAL, M & O | 192,047 | 195,493 | 305,105 | 310,315 |
| 5209 | OTHER CAPITAL OUTLAY | 6,279 | 0 | 0 | 0 |
| | TOTAL, CAPITAL OUTLAY | 6,279 | 0 | 0 | 0 |
| 5172 | TELECOMMUNICATIONS | 3,080 | 3,175 | 815 | 3,585 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 1,335 | 1,395 | 1,405 | 1,290 |
| 5183 | INSURANCE | 3,365 | 2,810 | 2,830 | 2,735 |
| | TOTAL, INTERNAL SERVICE CHARGES | 7,780 | 7,380 | 5,050 | 7,610 |
| | SUBTOTAL, SENIOR NUTRITION CENTER | 310,880 | 302,193 | 422,675 | 436,340 |
| 5901 | ALLOCATED IN | 19,445 | 0 | 0 | 0 |
| 5902 | ALLOCATED OUT | (40,043) | (38,803) | (90,720) | (90,720) |
| | TOTAL, SENIOR NUTRITION CENTER | 290,282 | 263,390 | 331,955 | 345,620 |



COMMUNICATIONS



DESCRIPTION

Communications staff contribute to the efficient and effective operations of the City by coordinating the creation and distribution of content to key internal and external constituents; producing and distributing public information; and facilitating coordination with departments, divisions, and outside agencies. Communications is the contact point for media relations, public relations, crisis communication, employee communication, social media, tourism and marketing outreach, and a variety of other communication services.

DEPARTMENT PRIORITIES

- Promote a strong, positive City image that is vital to community pride and economic well-being through increased social media engagement and a recrafted narrative
- Facilitate citizen input and feedback concerning the programs and policies of the City government to aid in the decision-making processes of the City
- Keep citizens informed in real-time of emergency and preparedness information
- Maintain and grow relationships with business and community organizations to engage and attract visitors and locals through place-based brand messaging

MAJOR BUDGET IMPACTS

- Reorganization of positions resulted in an increase in employee services. In addition, employees from the Graphics division were moved from the Planning department as part of the goals of building structure in the Communications department and realigning responsibilities and positions to bring greater efficiencies and consistency to branding and messaging

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Increase in M & O costs are also primarily due to moving costs related to graphics in to the Communications department
- Increase in capital outlay is for replacing a 15-year-old printer plotter
- The Communications department was established in 2018-19. 2019-20 is the first year this department is being charged their portion of internal service charges.
- Increase in allocations out are due to increase in the budget subtotal

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

COMMUNICATIONS

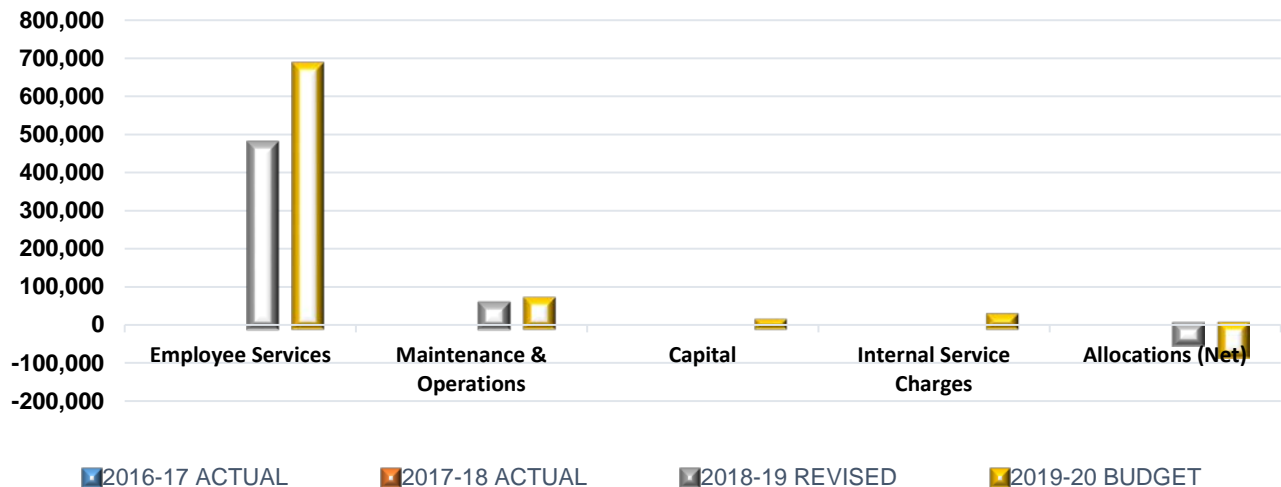
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 0.0 | 0.0 | 4.0 | 6.0 |
| Regular Part-Time (FTE) | 0.0 | 0.0 | 0.0 | 0.0 |
| Department Total | 0.0 | 0.0 | 4.0 | 6.0 |
| BUDGET: | | | | |
| Employee Services | 0 | 0 | 470,610 | 679,540 |
| Maintenance & Operations | 0 | 0 | 53,615 | 65,340 |
| Capital Outlay | 0 | 0 | 0 | 8,820 |
| Internal Service Charges | 0 | 0 | 0 | 23,185 |
| Allocations (Net) | 0 | 0 | (43,685) | (75,355) |
| Total Budget | 0 | 0 | 480,540 | 701,530 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|---------------------------------|----------------------------------|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 001-110 COMMUNICATIONS | | | | | |
| 5001 | REGULAR FULL-TIME | 0 | 0 | 307,615 | 457,360 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 0 | 0 | 10,675 | 15,795 |
| 5026 | PERS-NORMAL COST | 0 | 0 | 32,360 | 51,600 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 0 | 77,955 | 89,100 |
| 5027 | MEDICAL | 0 | 0 | 23,275 | 41,670 |
| 5028 | WORKERS' COMPENSATION | 0 | 0 | 1,325 | 5,430 |
| 5030 | FLEXIBLE BENEFITS | 0 | 0 | 17,405 | 18,585 |
| TOTAL, EMPLOYEE SERVICES | | 0 | 0 | 470,610 | 679,540 |
| 5101 | OFFICE/OPERATING SUPPLIES | 0 | 0 | 2,000 | 6,450 |
| 5126 | MAINTENANCE OF EQUIPMENT | 0 | 0 | 0 | 3,300 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 0 | 0 | 13,300 | 8,925 |
| 5160 | TRAINING AND MEETINGS | 0 | 0 | 5,500 | 4,900 |
| 5162 | DUES AND SUBSCRIPTIONS | 0 | 0 | 1,975 | 3,400 |
| 5163 | AUTO ALLOWANCE | 0 | 0 | 5,100 | 5,100 |
| 5167 | ADVERTISING AND PRINTING | 0 | 0 | 25,140 | 30,065 |
| 5173 | OTHER TELEPHONE | 0 | 0 | 600 | 1,200 |
| 5193 | SOFTWARE | 0 | 0 | 0 | 2,000 |
| TOTAL, M & O | | 0 | 0 | 53,615 | 65,340 |
| 5209 | OTHER CAPITAL OUTLAY | 0 | 0 | 0 | 8,820 |
| TOTAL, CAPITAL OUTLAY | | 0 | 0 | 0 | 8,820 |
| 5125 | BUILDING MAINTENANCE | 0 | 0 | 0 | 10,395 |
| 5165 | DUPLICATING | 0 | 0 | 0 | 2,950 |
| 5172 | TELECOMMUNICATIONS | 0 | 0 | 0 | 640 |
| 5175 | MAIL SERVICES | 0 | 0 | 0 | 1,085 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 0 | 0 | 0 | 5,165 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 001-110 | COMMUNICATIONS | | | | |
| 5183 | INSURANCE | 0 | 0 | 0 | 2,950 |
| | TOTAL, INTERNAL SERVICE CHARGES | 0 | 0 | 0 | 23,185 |
| | SUBTOTAL, COMMUNICATIONS | 0 | 0 | 524,225 | 776,885 |
| 5902 | ALLOCATED OUT | 0 | 0 | (43,685) | (75,355) |
| | TOTAL, COMMUNICATIONS | 0 | 0 | 480,540 | 701,530 |



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

PLANNING



DESCRIPTION

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

improving community character, preserving the environment, and providing for and maintaining a strong economic and employment base.

PROGRAM ACTIVITIES

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

- Historic Preservation Commission
- Planning Commission

Core responsibilities of the Planning Division include the following:

- Customer Service - Provide front-line customer service for various land use and regulatory inquiries. We strive to provide the highest level of customer services at the Development Services Counter when providing planning and zoning information, reviewing building permits, and processing administrative permits.
- Review all Development Projects - Process all applications for a decision within California Permit Streamlining Act and California Environmental Quality Act timeframes. We review

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

development project proposals in a timely and efficient manner and ensure consistency of all development proposals with the City's General Plan, zoning, subdivision, and environmental ordinances.

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

DEPARTMENT PRIORITIES

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

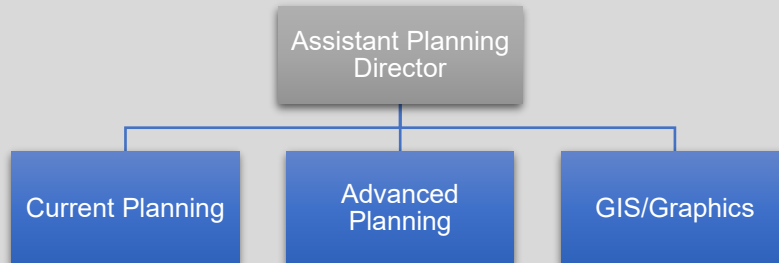
MAJOR BUDGET IMPACTS

- Decrease in employee services is primarily due to moving employees with graphics responsibilities to the Communications department
- Increase in M & O primarily due to added clean energy feasibility study and increase in contract consultant services, which is offset by project applicant revenue
- Decrease in several internal service charges offset by increase in building maintenance charges
- Decrease in allocations out due to elimination of allocation out to public art and decrease in employee services

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

PLANNING

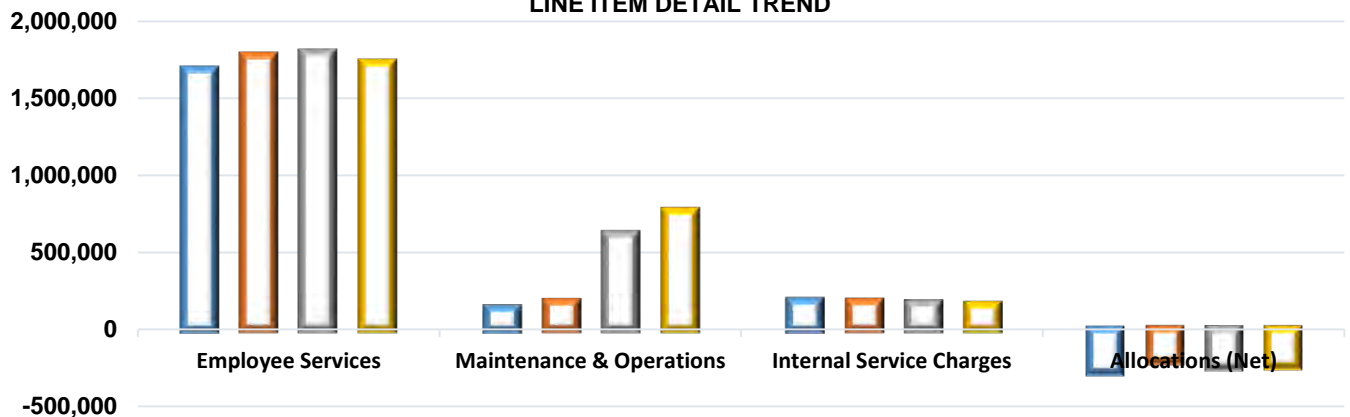
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 15.0 | 15.0 | 15.0 | 14.0 |
| Regular Part-Time (FTE) | 0.5 | 0.5 | 0.5 | 0.0 |
| Temporary Part-Time (FTE) | 0.1 | 0.9 | 0.9 | 0.9 |
| Department Total | 15.6 | 16.4 | 16.4 | 14.9 |
| BUDGET: | | | | |
| Employee Services | 1,683,420 | 1,774,587 | 1,796,015 | 1,730,470 |
| Maintenance & Operations | 138,789 | 177,944 | 618,685 | 768,255 |
| Internal Service Charges | 187,500 | 180,125 | 169,950 | 158,435 |
| Allocations (Net) | (276,440) | (210,165) | (246,400) | (240,415) |
| Total Budget | 1,733,269 | 1,922,491 | 2,338,250 | 2,416,745 |

LINE ITEM DETAIL TREND



2016-17 ACTUAL

2017-18 ACTUAL

2018-19 REVISED

2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|---------------------------------|---------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-200 PLANNING | | | | | |
| 5001 | REGULAR FULL-TIME | 1,043,388 | 1,090,994 | 1,061,115 | 1,007,260 |
| 5003 | REGULAR PART-TIME | 25,270 | 27,907 | 26,065 | 0 |
| 5004 | TEMPORARY PART-TIME | 0 | 16,171 | 18,610 | 18,610 |
| 5020 | OVERTIME | 59 | 512 | 2,000 | 3,000 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 35,647 | 37,570 | 37,265 | 34,670 |
| 5026 | PERS-NORMAL COST | 317,584 | 105,481 | 114,370 | 115,570 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 243,870 | 271,405 | 310,930 |
| 5027 | MEDICAL | 158,712 | 166,930 | 180,620 | 158,110 |
| 5028 | WORKERS' COMPENSATION | 65,636 | 47,549 | 45,375 | 42,970 |
| 5030 | FLEXIBLE BENEFITS | 37,124 | 37,603 | 39,190 | 39,350 |
| TOTAL, EMPLOYEE SERVICES | | 1,683,420 | 1,774,587 | 1,796,015 | 1,730,470 |
| 5101 | OFFICE/OPERATING SUPPLIES | 8,851 | 8,080 | 10,300 | 6,350 |
| 5126 | MAINTENANCE OF EQUIPMENT | 4,195 | 2,282 | 5,900 | 3,400 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 96,606 | 139,706 | 559,765 | 716,365 |
| 5160 | TRAINING AND MEETINGS | 1,224 | 4,991 | 9,400 | 10,900 |
| 5161 | MILEAGE REIMBURSEMENT | 182 | 296 | 500 | 500 |
| 5162 | DUES AND SUBSCRIPTIONS | 2,122 | 1,892 | 3,000 | 3,000 |
| 5163 | AUTO ALLOWANCE | 5,920 | 5,130 | 5,100 | 5,100 |
| 5167 | ADVERTISING AND PRINTING | 8,086 | 4,823 | 10,000 | 13,600 |
| 5173 | OTHER TELEPHONE | 1,084 | 1,382 | 1,500 | 1,500 |
| 5193 | SOFTWARE | 7,235 | 8,255 | 10,720 | 5,040 |
| 5194 | MINOR OFFICE EQUIPMENT | 3,283 | 1,106 | 2,500 | 2,500 |
| TOTAL, M & O | | 138,789 | 177,944 | 618,685 | 768,255 |
| 5125 | BUILDING MAINTENANCE | 79,865 | 68,955 | 68,575 | 77,800 |
| 5164 | FLEET SERVICES | 3,515 | 3,125 | 3,125 | 3,125 |
| 5165 | DUPLICATING | 20,025 | 24,030 | 17,225 | 12,765 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 001-200 | PLANNING | | | | |
| 5172 | TELECOMMUNICATIONS | 8,130 | 8,095 | 8,395 | 4,265 |
| 5175 | MAIL SERVICES | 18,740 | 18,995 | 15,240 | 11,180 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 29,150 | 31,820 | 32,020 | 29,685 |
| 5183 | INSURANCE | 28,075 | 25,105 | 25,370 | 19,615 |
| | TOTAL, INTERNAL SERVICE CHARGES | 187,500 | 180,125 | 169,950 | 158,435 |
| | SUBTOTAL, PLANNING | 2,009,709 | 2,132,656 | 2,584,650 | 2,657,160 |
| 5902 | ALLOCATED OUT | (276,440) | (210,165) | (246,400) | (240,415) |
| | TOTAL, PLANNING | 1,733,269 | 1,922,491 | 2,338,250 | 2,416,745 |



CODE ENFORCEMENT



DESCRIPTION

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

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

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

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- The adoption of community outreach, developing good relationships in the residential and business communities. Encouraging businesses, neighborhood groups and residents to collaborate on property maintenance and civic issues including blight and homelessness.
- The complete implementation of City Works and the replacement of TRAKIT for Code Enforcement and Business Licensing. Partial Access to CLETS (Secure server) and Access to Arjis Web (Secure server) to increase efficiency and officer safety in the field.
- Management of, and liaison with store management and corporate stakeholders responsible for the abandoned shopping cart collection program
- Assists the Police Department as part of the Neighborhood Transformation Program
- Implements the City Council Action Plan pertaining to Image and Appearance

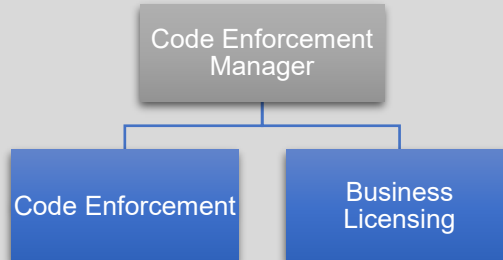
MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to increase in PERS costs
- Decrease in M & O primarily due to moving costs associated with Trakit/Cityworks to the Non-departmental department
- Decrease in internal service charges is primarily due to decrease in insurance charges
- Increase in allocations out is due to increase in employee services

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

CODE ENFORCEMENT

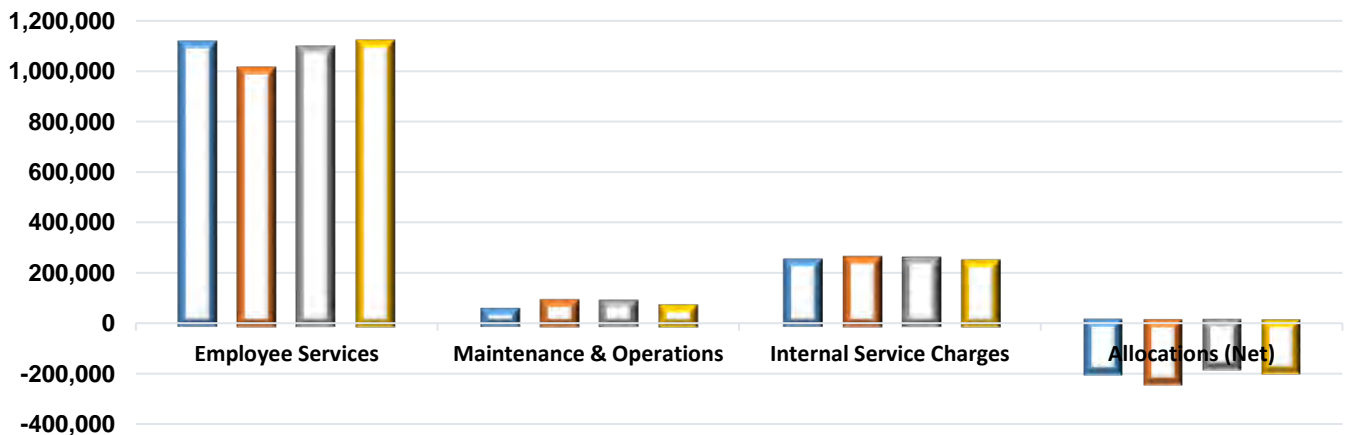
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 11.0 | 11.0 | 10.0 | 11.0 |
| Temporary Part-Time (FTE) | 5.7 | 5.2 | 5.3 | 0.0 |
| Department Total | <u>16.7</u> | <u>16.2</u> | <u>15.3</u> | <u>11.0</u> |
| BUDGET: | | | | |
| Employee Services | 1,101,550 | 1,001,091 | 1,082,060 | 1,107,745 |
| Maintenance & Operations | 42,994 | 78,474 | 76,125 | 59,765 |
| Internal Service Charges | 239,230 | 250,185 | 247,270 | 238,025 |
| Allocations (Net) | <u>(191,216)</u> | <u>(229,375)</u> | <u>(171,540)</u> | <u>(184,920)</u> |
| Total Budget | <u>1,192,558</u> | <u>1,100,375</u> | <u>1,233,915</u> | <u>1,220,615</u> |

LINE ITEM DETAIL TREND



■ 2016-17 ACTUAL

■ 2017-18 ACTUAL

■ 2018-19 REVISED

■ 2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|----------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-250 | CODE ENFORCEMENT | | | | |
| 5001 | REGULAR FULL-TIME | 647,722 | 556,612 | 660,745 | 670,560 |
| 5004 | TEMPORARY PART-TIME | 74,635 | 73,725 | 0 | 0 |
| 5020 | OVERTIME | 0 | 0 | 2,000 | 2,000 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 28,964 | 24,730 | 26,650 | 29,790 |
| 5026 | PERS-NORMAL COST | 181,002 | 55,343 | 69,510 | 75,650 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 149,145 | 153,780 | 189,135 |
| 5027 | MEDICAL | 82,523 | 66,788 | 96,100 | 76,935 |
| 5028 | WORKERS' COMPENSATION | 75,326 | 66,174 | 64,050 | 54,270 |
| 5030 | FLEXIBLE BENEFITS | 11,378 | 8,573 | 9,225 | 9,405 |
| | TOTAL, EMPLOYEE SERVICES | 1,101,550 | 1,001,091 | 1,082,060 | 1,107,745 |
| 5101 | OFFICE/OPERATING SUPPLIES | 11,758 | 10,863 | 12,200 | 12,200 |
| 5126 | MAINTENANCE OF EQUIPMENT | 1,468 | 1,247 | 10,500 | 10,500 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 2,573 | 20,404 | 9,615 | 8,615 |
| 5160 | TRAINING AND MEETINGS | 1,339 | 6,257 | 10,490 | 9,000 |
| 5162 | DUES AND SUBSCRIPTIONS | 1,035 | 1,560 | 1,850 | 3,950 |
| 5167 | ADVERTISING AND PRINTING | 951 | 574 | 2,000 | 2,000 |
| 5173 | OTHER TELEPHONE | 8,239 | 11,903 | 10,000 | 10,000 |
| 5193 | SOFTWARE | 13,122 | 13,516 | 14,470 | 0 |
| 5194 | MINOR OFFICE EQUIPMENT | 2,509 | 12,150 | 5,000 | 3,500 |
| | TOTAL, M & O | 42,994 | 78,474 | 76,125 | 59,765 |
| 5125 | BUILDING MAINTENANCE | 46,355 | 46,680 | 46,950 | 51,720 |
| 5164 | FLEET SERVICES | 50,285 | 52,465 | 52,465 | 52,465 |
| 5165 | DUPLICATING | 8,625 | 7,300 | 8,225 | 5,915 |
| 5172 | TELECOMMUNICATIONS | 6,500 | 6,475 | 6,715 | 4,050 |
| 5174 | RADIO COMMUNICATIONS | 6,140 | 18,585 | 17,165 | 17,235 |
| 5175 | MAIL SERVICES | 42,585 | 44,800 | 43,015 | 46,290 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 40,265 | 42,080 | 42,405 | 38,720 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 001-250 | CODE ENFORCEMENT | | | | |
| 5183 | INSURANCE | 38,475 | 31,800 | 30,330 | 21,630 |
| | TOTAL, INTERNAL SERVICE CHARGES | 239,230 | 250,185 | 247,270 | 238,025 |
| | SUBTOTAL, CODE ENFORCEMENT | 1,383,774 | 1,329,750 | 1,405,455 | 1,405,535 |
| 5901 | ALLOCATED IN | 5,505 | 0 | 0 | 0 |
| 5902 | ALLOCATED OUT | (196,721) | (229,375) | (171,540) | (184,920) |
| | TOTAL, CODE ENFORCEMENT | 1,192,558 | 1,100,375 | 1,233,915 | 1,220,615 |



BUILDING



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Issue building permits to the public

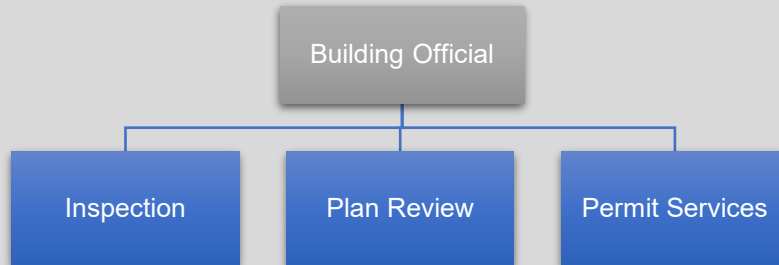
MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to increase in regular full-time and temporary part-time salaries and PERS costs
- Decrease in M & O is due to elimination of office equipment not needed during 2019/20 and permit tracking software/Cityworks costs being moved to the Non-departmental department
- Increase in internal service charges primarily due to increase in building maintenance and insurance costs
- Increase in allocations out due to increase in salaries and benefits of positions being allocated out

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

BUILDING

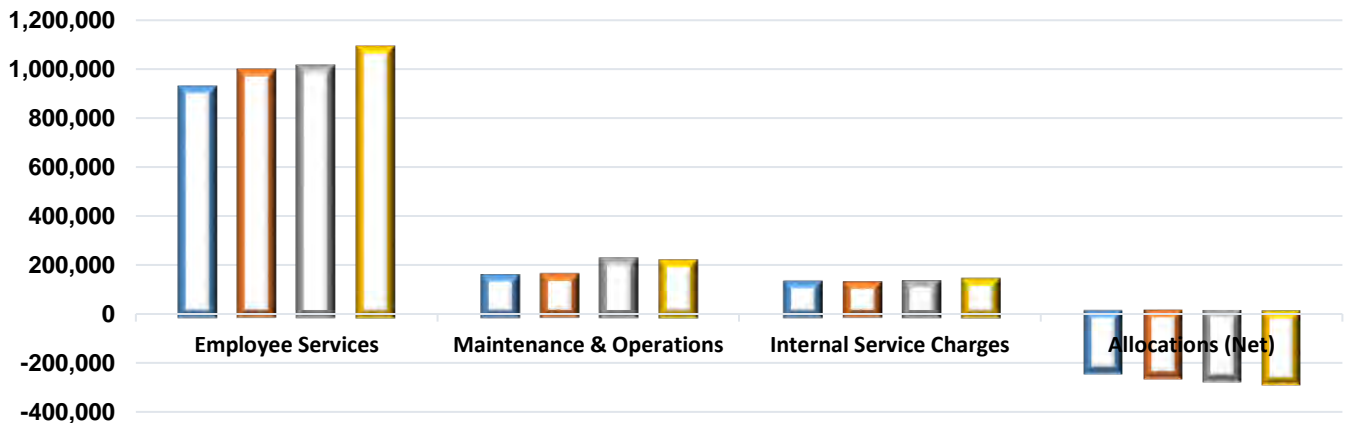
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 8.0 | 8.0 | 8.0 | 8.0 |
| Temporary Part-Time (FTE) | 0.0 | 0.0 | 0.7 | 1.6 |
| Department Total | <u>8.0</u> | <u>8.0</u> | <u>8.7</u> | <u>9.6</u> |
| BUDGET: | | | | |
| Employee Services | 914,823 | 981,796 | 997,620 | 1,076,420 |
| Maintenance & Operations | 147,170 | 149,058 | 213,470 | 207,730 |
| Internal Service Charges | 121,225 | 116,170 | 120,390 | 132,280 |
| Allocations (Net) | <u>(228,660)</u> | <u>(252,250)</u> | <u>(260,610)</u> | <u>(273,090)</u> |
| Total Budget | <u>954,558</u> | <u>994,774</u> | <u>1,070,870</u> | <u>1,143,340</u> |

LINE ITEM DETAIL TREND



2016-17 ACTUAL

2017-18 ACTUAL

2018-19 REVISED

2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|----------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-300 | BUILDING | | | | |
| 5001 | REGULAR FULL-TIME | 578,580 | 615,584 | 601,890 | 626,180 |
| 5004 | TEMPORARY PART-TIME | 4,890 | 11,106 | 13,320 | 31,010 |
| 5020 | OVERTIME | 844 | 471 | 5,000 | 5,000 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 19,299 | 20,602 | 20,225 | 21,275 |
| 5026 | PERS-NORMAL COST | 172,353 | 59,392 | 63,320 | 74,150 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 134,630 | 150,140 | 170,900 |
| 5027 | MEDICAL | 87,531 | 92,107 | 97,275 | 102,305 |
| 5028 | WORKERS' COMPENSATION | 37,211 | 34,764 | 33,875 | 32,390 |
| 5030 | FLEXIBLE BENEFITS | 14,115 | 13,141 | 12,575 | 13,210 |
| | TOTAL, EMPLOYEE SERVICES | 914,823 | 981,796 | 997,620 | 1,076,420 |
| 5101 | OFFICE/OPERATING SUPPLIES | 13,425 | 5,013 | 7,800 | 17,800 |
| 5126 | MAINTENANCE OF EQUIPMENT | 2,194 | 3,137 | 3,300 | 3,300 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 116,409 | 124,241 | 166,200 | 166,200 |
| 5160 | TRAINING AND MEETINGS | 2,614 | 2,444 | 11,600 | 11,600 |
| 5162 | DUES AND SUBSCRIPTIONS | 1,403 | 1,425 | 1,950 | 1,950 |
| 5167 | ADVERTISING AND PRINTING | 127 | 146 | 1,500 | 1,500 |
| 5173 | OTHER TELEPHONE | 3,069 | 4,122 | 3,100 | 3,580 |
| 5193 | SOFTWARE | 6,092 | 6,275 | 6,720 | 0 |
| 5194 | MINOR OFFICE EQUIPMENT | 1,836 | 2,253 | 11,300 | 1,800 |
| | TOTAL, M & O | 147,170 | 149,058 | 213,470 | 207,730 |
| 5125 | BUILDING MAINTENANCE | 48,460 | 43,115 | 53,235 | 60,095 |
| 5164 | FLEET SERVICES | 22,735 | 23,285 | 23,285 | 23,285 |
| 5165 | DUPLICATING | 7,655 | 9,200 | 2,915 | 5,700 |
| 5172 | TELECOMMUNICATIONS | 4,875 | 4,855 | 5,040 | 2,345 |
| 5175 | MAIL SERVICES | 1,910 | 2,885 | 2,660 | 3,135 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 15,985 | 15,290 | 15,455 | 15,485 |

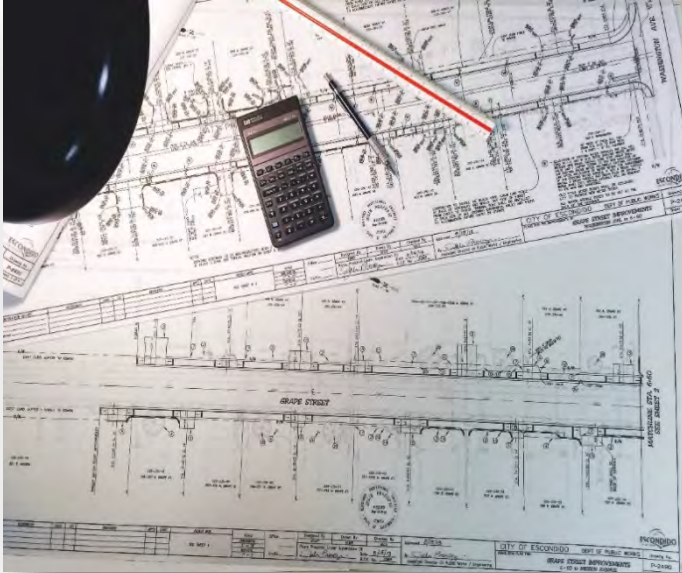
CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 001-300 | BUILDING | | | | |
| 5183 | INSURANCE | 19,605 | 17,540 | 17,800 | 22,235 |
| | TOTAL, INTERNAL SERVICE CHARGES | 121,225 | 116,170 | 120,390 | 132,280 |
| | SUBTOTAL, BUILDING | 1,183,218 | 1,247,024 | 1,331,480 | 1,416,430 |
| 5902 | ALLOCATED OUT | (228,660) | (252,250) | (260,610) | (273,090) |
| | TOTAL, BUILDING | 954,558 | 994,774 | 1,070,870 | 1,143,340 |



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

ENGINEERING



DESCRIPTION

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

ADMINISTRATION

The Administrative Division consists of two staff members who are responsible for providing clerical support to the other Engineering divisions and foster a collaborative

work environment that encourages innovation and partnership.

DESIGN

The Design Division consists of four and one-half staff members responsible for in-house design, management of consultants, and bid procurement for a wide variety of Capital Improvement Program (CIP) projects. Designs recently completed include Tulip Street Phase IV, Spruce Street Channel Improvements, Escondido Transit Center Pedestrian Bridge, CMP Rehabilitation Phase I, LED Lighting Retrofit, and Street Resurfacing. Six additional major projects are currently under design.

LAND DEVELOPMENT

The Land Development Division's primary goal is to provide efficient and streamlined review of every development project. The Division consists of four full-time and one part-time staff members responsible for review and preparation of conditions for planning applications; checking of maps, grading and improvement plans, and assisting 3,700 Engineering counter customers annually.

TRANSPORTATION

The Transportation Section manages the operation and improvement of 160-traffic signals, designs traffic safety improvements, reviews traffic studies for development projects, and provides staff support to the Transportation and Community Safety Commission. The Division consists of two and one-half Engineers that assist the public with more than 500 traffic-safety

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

related requests per year. In addition, traffic signal synchronization, along Bear Valley from I-15 to Sunset and Valley Pkwy from Auto Pkwy to Citracado Pkwy were completed in 2018.

FIELD ENGINEERING

The Field Engineering Division is responsible for inspecting grading and public improvements for land development, transportation and CIP projects; issuing encroachment permits; and providing survey services.

REAL PROPERTY

The City's diverse real estate portfolio is strategically managed by the Real Property Division to ensure that assets are put to their highest and best uses, with an objective of maximizing revenue and reducing the City's liability. The one full-time and one part-time staff members manage over 200 real property assets with over 70 leases.

LANDSCAPE MAINTENANCE DISTRICTS

The City's landscape maintenance district is effectively managed by one full-time staff member who calculates assessments, manages budgets, oversees contracts and coordinates with residents within 38-zones Citywide.

DEPARTMENT PRIORITIES

- Continue proactive maintenance of City infrastructure by resurfacing 5% of City streets, rehabilitating 20% of highest priority storm drains, retrofitting 15% of non-LED City-owned street lights, restriping/adding bike lanes and repairing sidewalk within one geographical zone
- Upgrade City recreation facilities by replacing the restroom at Grape Day Park, adding lighting/security cameras at Kit Carson Adult Softball Parking Lot and assisting with design of the Washington Park Skate Spot
- Enhance the economic vitality of the City by completing the design for the first phase of the Grand Avenue Vision Plan and beginning construction of Citracado Parkway, connecting the Palomar Hospital and ERTC to Valley Parkway
- Improve efficiency and safety of travel for City residents and businesses by synchronizing two major street corridors, updating the Roadway Network Plan to reflect latest traffic forecasts, completing design of the Juniper Elementary Safe Routes to School Project and designing improvements to seven Escondido Creek Trail Crossing locations
- Continue to streamline the development process through process improvements and pilot programs, such as the expedited plan check pilot program

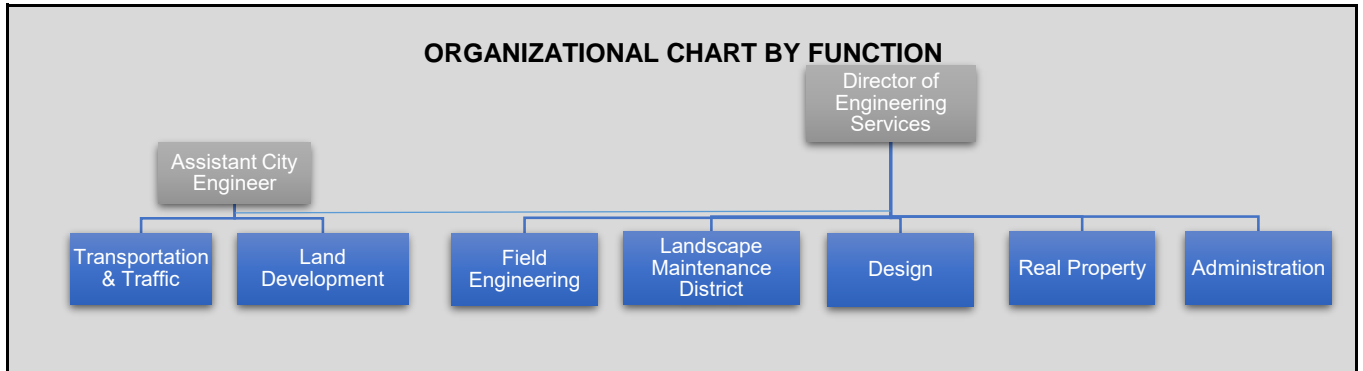
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAJOR BUDGET IMPACTS

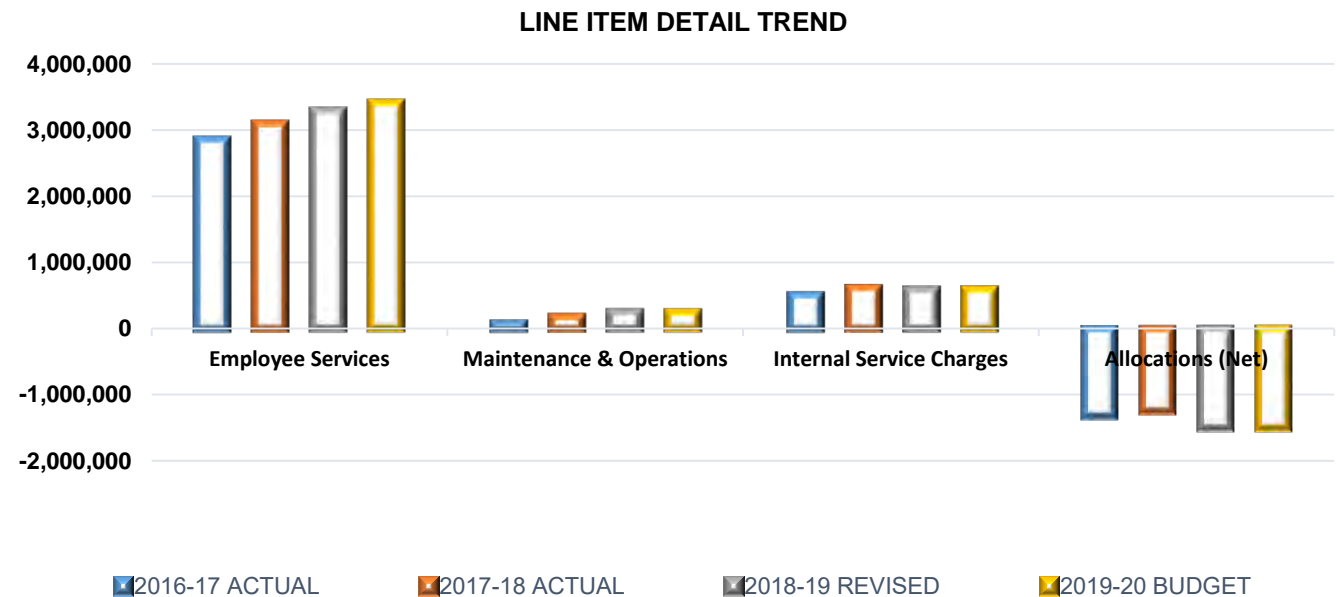
- Increase in employee services is primarily due to increase in salaries, PERS and medical costs
- Decrease in M & O is due to moving Cityworks costs to the Non-departmental budget

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

ENGINEERING



| BUDGET SUMMARY | | | | |
|---------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
| STAFFING: | | | | |
| Regular Full-Time | 24.0 | 23.0 | 24.0 | 24.0 |
| Grant Funded | 0.0 | 0.0 | 0.0 | 1.0 |
| Temporary Part-Time (FTE) | 2.9 | 4.1 | 6.5 | 2.2 |
| Department Total | 26.9 | 27.1 | 30.5 | 27.2 |
| BUDGET: | | | | |
| Employee Services | 2,852,101 | 3,085,765 | 3,277,630 | 3,411,020 |
| Maintenance & Operations | 81,267 | 184,428 | 248,600 | 243,685 |
| Internal Service Charges | 511,815 | 617,900 | 592,280 | 592,025 |
| Allocations (Net) | (1,321,599) | (1,243,331) | (1,506,365) | (1,509,575) |
| Total Budget | 2,123,584 | 2,644,762 | 2,612,145 | 2,737,155 |



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|---------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-402 | ENGINEERING | | | | |
| 5001 | REGULAR FULL-TIME | 1,715,066 | 1,865,304 | 1,897,520 | 1,941,495 |
| 5002 | GRANT FUNDED POSITIONS | 0 | 0 | 0 | 66,490 |
| 5004 | TEMPORARY PART-TIME | 92,040 | 104,217 | 129,870 | 43,955 |
| 5020 | OVERTIME | 50,211 | 44,483 | 50,000 | 50,000 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 59,935 | 63,523 | 65,175 | 71,330 |
| 5026 | PERS-NORMAL COST | 510,246 | 178,683 | 199,620 | 226,560 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 402,895 | 479,725 | 549,775 |
| 5027 | MEDICAL | 207,935 | 216,122 | 244,050 | 266,645 |
| 5028 | WORKERS' COMPENSATION | 171,392 | 164,763 | 162,045 | 143,920 |
| 5030 | FLEXIBLE BENEFITS | 45,277 | 45,775 | 49,625 | 50,850 |
| | TOTAL, EMPLOYEE SERVICES | 2,852,101 | 3,085,765 | 3,277,630 | 3,411,020 |
| 5101 | OFFICE/OPERATING SUPPLIES | 15,927 | 21,133 | 20,450 | 20,450 |
| 5126 | MAINTENANCE OF EQUIPMENT | 844 | 989 | 5,570 | 5,570 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 24,799 | 77,974 | 102,000 | 103,000 |
| 5160 | TRAINING AND MEETINGS | 2,120 | 1,715 | 4,550 | 4,550 |
| 5161 | MILEAGE REIMBURSEMENT | 0 | 0 | 1,000 | 1,000 |
| 5162 | DUES AND SUBSCRIPTIONS | 812 | 695 | 1,800 | 1,800 |
| 5163 | AUTO ALLOWANCE | 7,136 | 5,130 | 5,100 | 5,100 |
| 5166 | OTHER DUPLICATING | 0 | 273 | 1,500 | 1,500 |
| 5170 | UTILITIES | 0 | 0 | 10,000 | 10,000 |
| 5171 | CITY WATER | 0 | 0 | 3,000 | 3,000 |
| 5173 | OTHER TELEPHONE | 17,850 | 12,382 | 25,000 | 25,000 |
| 5180 | RENT | 0 | 44,100 | 44,100 | 44,100 |
| 5190 | OTHER EXPENSES | 116 | 5,732 | 7,300 | 7,300 |
| 5193 | SOFTWARE | 8,604 | 12,167 | 12,230 | 6,315 |
| 5194 | MINOR OFFICE EQUIPMENT | 3,060 | 2,138 | 5,000 | 5,000 |
| | TOTAL, M & O | 81,267 | 184,428 | 248,600 | 243,685 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 001-402 | ENGINEERING | | | | |
| 5125 | BUILDING MAINTENANCE | 233,030 | 252,090 | 265,315 | 294,115 |
| 5164 | FLEET SERVICES | 67,440 | 70,995 | 70,995 | 70,995 |
| 5165 | DUPLICATING | 17,480 | 14,750 | 14,470 | 11,485 |
| 5172 | TELECOMMUNICATIONS | 70,205 | 80,435 | 85,025 | 77,740 |
| 5174 | RADIO COMMUNICATIONS | 1,315 | 3,915 | 1,680 | 1,670 |
| 5175 | MAIL SERVICES | 1,520 | 1,250 | 1,705 | 1,530 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 48,655 | 54,980 | 55,575 | 52,915 |
| 5183 | INSURANCE | 72,170 | 139,485 | 97,515 | 81,575 |
| | TOTAL, INTERNAL SERVICE CHARGES | 511,815 | 617,900 | 592,280 | 592,025 |
| | SUBTOTAL, ENGINEERING | 3,445,184 | 3,888,094 | 4,118,510 | 4,246,730 |
| 5901 | ALLOCATED IN | 25,480 | 28,522 | 26,280 | 27,195 |
| 5902 | ALLOCATED OUT | (1,347,079) | (1,271,853) | (1,532,645) | (1,536,770) |
| | TOTAL, ENGINEERING | 2,123,584 | 2,644,762 | 2,612,145 | 2,737,155 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

MAINTENANCE/STREETS



DESCRIPTION

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

Potholes – We can all agree that no one likes potholes as it seems that they magically appear out of the clear blue sky. Yet, in reality they are created when water enters into cracks in the surface of the road. Add the vibrations of car and truck tires as

they travel over the cracks, and bingo, asphalt failure. This plus having to temporarily refill old potholes until permanent street repairs can be made explains the seeming increase in potholes after it rains.

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

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

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

Traffic Signs – Each year City sign crews remove old and faded traffic signs from City streets and return them to the sign shop. The signs may be reused, refurbished, or recycled. The sign shop also supplies and supports varied sign production needs for other City departments. Unique sign request are filled each month for Police, Fire, Wastewater, Water, Park, Recreation and Engineering departments.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

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

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

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

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

DEPARTMENT PRIORITIES

- Provide outstanding customer service to external and internal customers through prioritization of maintenance tasks and efficient and timely repairs
- Implement staff in-field mobile applications of the CityWorks asset management software
- Proactively maintain the City of Escondido's municipal drainage systems to insure compliance with all applicable regulations and eliminate potential drainage problems during rain events
- Maintain current level of effort relating to graffiti eradication

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAJOR BUDGET IMPACTS

- This budget reflects a reorganization of positions. Some positions were moved between the Streets and Parks division to better reflect responsibilities. Overall, one Lead Technician and two Maintenance Technician positions were added to this department in order to meet increased demands of right of way maintenance and debris management. Other increases to employee services include PERS and medical costs.
- Increase in M & O is primarily due to increases for street light bulbs, tree maintenance, Grand Avenue sidewalk cleaning, management of goldspotted oak borer on oak trees at daley ranch and for water service
- Capital Outlay additions are for various equipment to maintain the bike path, to replace sign shop cutter plotter and trash pump for RGP maintenance and flooding emergencies.
- Decrease in internal service charges, primarily insurance and telecommunications charges
- Increase in allocations out to capital projects and various departments are based on annual analysis of how much time certain positions spend providing services to departments outside the General Fund.



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAINTENANCE/PARKS



DESCRIPTION

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

Park and Facility Landscape Maintenance section - The primary goal is to safely maintain the turf and planter beds at thirteen City facilities, seventeen parks and various irrigated and non-irrigated right-of-ways (ROW) throughout the City of Escondido. Routine weekly maintenance is performed by three crews. One crew is assigned to City Hall,

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

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

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

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

DEPARTMENT PRIORITIES

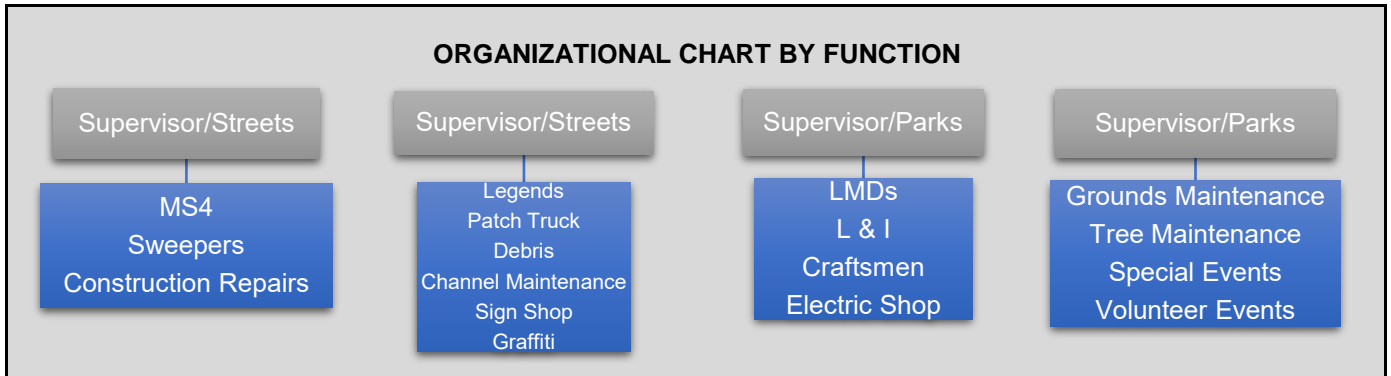
- To provide professional, quality maintenance and personal service to the citizens of Escondido, with an emphasis on City appearance
- To ensure local parks and swimming pools are maintained at levels that will provide maximum usage by our citizens
- To perform landscape maintenance at City facilities and parks
- To maintain all amenities in our public parks

MAJOR BUDGET IMPACTS

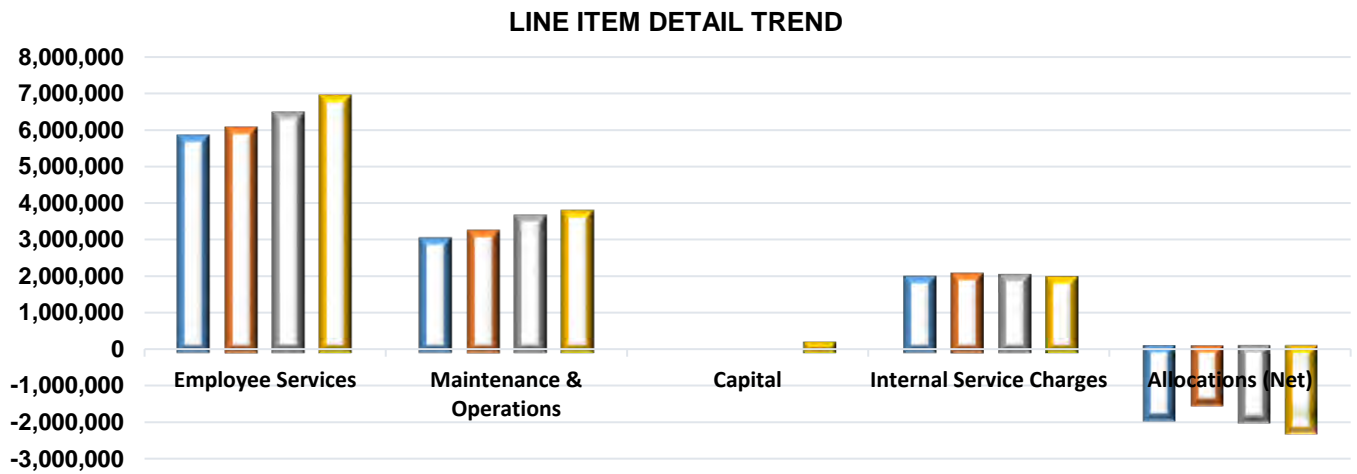
- This budget reflects a reorganization of positions. Some positions were moved between the Streets and Parks division to better reflect responsibilities. Increase in employee services is due to various positions moved from the Streets department, addition of two temporary part-time positions, increased overtime to meet City priorities and increase in PERS costs.
- Increase in M & O is primarily due increase in supplies for pesticides for Ryan Park, increase in the price of pool chemicals and increase in maintenance of small equipment such as chainsaws and weed whips
- Increase in allocations out due to moving Streets employees to Parks who work on CIP related projects

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

MAINTENANCE/STREETS & PARKS



| BUDGET SUMMARY | | | | |
|---------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
| STAFFING: | | | | |
| Regular Full-Time | 54.0 | 55.0 | 55.0 | 58.0 |
| Temporary Part-Time (FTE) | 17.9 | 18.9 | 20.2 | 21.9 |
| Department Total | 71.9 | 73.9 | 75.2 | 79.9 |
| BUDGET: | | | | |
| Employee Services | 5,751,197 | 5,979,773 | 6,390,130 | 6,832,775 |
| Maintenance & Operations | 2,951,288 | 3,157,722 | 3,571,940 | 3,688,075 |
| Capital Outlay | 0 | 0 | 0 | 97,000 |
| Internal Service Charges | 1,904,190 | 1,985,215 | 1,941,300 | 1,883,360 |
| Allocations (Net) | (1,873,402) | (1,447,814) | (1,919,930) | (2,213,065) |
| Total Budget | 8,733,273 | 9,674,896 | 9,983,440 | 10,288,145 |



2016-17 ACTUAL

2017-18 ACTUAL

2018-19 REVISED

2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|---------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-403 | MAINTENANCE/STREETS | | | | |
| 5001 | REGULAR FULL-TIME | 2,214,135 | 2,180,992 | 2,318,740 | 2,310,570 |
| 5004 | TEMPORARY PART-TIME | 250,254 | 283,874 | 314,450 | 314,450 |
| 5020 | OVERTIME | 200,788 | 262,066 | 222,700 | 222,700 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 91,135 | 87,492 | 94,805 | 94,845 |
| 5026 | PERS-NORMAL COST | 663,935 | 214,660 | 238,025 | 231,020 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 531,675 | 584,955 | 669,605 |
| 5027 | MEDICAL | 369,162 | 363,897 | 422,545 | 447,560 |
| 5028 | WORKERS' COMPENSATION | 193,109 | 196,803 | 217,405 | 161,540 |
| 5030 | FLEXIBLE BENEFITS | 27,761 | 20,040 | 26,195 | 24,960 |
| | TOTAL, EMPLOYEE SERVICES | 4,010,279 | 4,141,499 | 4,439,820 | 4,477,250 |
| 5101 | OFFICE/OPERATING SUPPLIES | 705,130 | 749,712 | 688,225 | 723,225 |
| 5126 | MAINTENANCE OF EQUIPMENT | 90 | 90 | 2,000 | 2,000 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 322,996 | 429,511 | 634,260 | 683,060 |
| 5159 | OTHER MAIL | 0 | (115) | 0 | 0 |
| 5160 | TRAINING AND MEETINGS | 1,006 | 1,043 | 2,500 | 5,000 |
| 5161 | MILEAGE REIMBURSEMENT | 321 | 35 | 1,500 | 1,500 |
| 5162 | DUES & SUBSCRIPTIONS | 1,268 | 500 | 1,500 | 1,500 |
| 5163 | AUTO ALLOWANCE | 3,370 | 455 | 0 | 0 |
| 5166 | OTHER DUPLICATING | 0 | 0 | 500 | 500 |
| 5170 | UTILITIES | 1,176,697 | 1,227,413 | 1,300,000 | 1,300,000 |
| 5171 | WATER | 48,922 | 56,569 | 55,000 | 65,000 |
| 5173 | OTHER TELEPHONE | 25,730 | 22,555 | 60,000 | 60,000 |
| 5180 | RENT | 2,443 | 2,838 | 20,000 | 20,000 |
| 5190 | OTHER EXPENSE | 7,634 | 7,695 | 10,895 | 10,895 |
| 5525 | LOAN PRINCIPAL EXPENSE | 11,019 | 10,100 | 0 | 0 |
| | TOTAL, M & O | 2,306,628 | 2,508,399 | 2,776,380 | 2,872,680 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 001-403 | MAINTENANCE/STREETS | | | | |
| 5208 | OTHER CAPITAL OUTLAY | 0 | 0 | 0 | 97,000 |
| | TOTAL, CAPITAL OUTLAY | 0 | 0 | 0 | 97,000 |
| 5125 | BUILDING MAINTENANCE | 66,115 | 52,240 | 61,625 | 57,755 |
| 5164 | FLEET SERVICES | 907,260 | 1,038,060 | 1,038,060 | 1,038,060 |
| 5165 | DUPLICATING | 12,255 | 12,525 | 9,105 | 19,210 |
| 5172 | TELECOMMUNICATIONS | 22,160 | 25,640 | 20,265 | 11,760 |
| 5174 | RADIO COMMUNICATIONS | 11,400 | 28,600 | 5,115 | 4,830 |
| 5175 | MAIL SERVICES | 5,300 | 3,600 | 4,145 | 5,430 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 44,655 | 47,875 | 48,215 | 45,170 |
| 5183 | INSURANCE | 294,410 | 242,280 | 239,050 | 183,005 |
| | TOTAL, INTERNAL SERVICE CHARGES | 1,363,555 | 1,450,820 | 1,425,580 | 1,365,220 |
| | SUBTOTAL, MAINTENANCE/STREETS | 7,680,462 | 8,100,718 | 8,641,780 | 8,812,150 |
| 5901 | ALLOCATED IN | 36,945 | 27,674 | 27,230 | 27,685 |
| 5902 | ALLOCATED OUT | (1,782,658) | (1,331,462) | (1,750,695) | (2,016,670) |
| | TOTAL, MAINTENANCE/STREETS | 5,934,749 | 6,796,930 | 6,918,315 | 6,823,165 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-103 | MAINTENANCE/PARKS | | | | |
| 5001 | REGULAR FULL-TIME | 996,170 | 1,012,402 | 1,058,810 | 1,276,975 |
| 5004 | TEMPORARY PART-TIME | 28,966 | 20,413 | 90,460 | 122,520 |
| 5020 | OVERTIME | 123,038 | 170,991 | 100,000 | 125,000 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 40,920 | 40,566 | 41,645 | 51,595 |
| 5026 | PERS-NORMAL COST | 292,256 | 100,981 | 107,155 | 125,830 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 232,585 | 264,920 | 300,330 |
| 5027 | MEDICAL | 157,303 | 152,465 | 171,270 | 248,145 |
| 5028 | WORKERS' COMPENSATION | 94,023 | 98,401 | 106,620 | 95,720 |
| 5030 | FLEXIBLE BENEFITS | 8,240 | 9,471 | 9,430 | 9,410 |
| | TOTAL, EMPLOYEE SERVICES | 1,740,916 | 1,838,274 | 1,950,310 | 2,355,525 |
| 5101 | OFFICE/OPERATING SUPPLIES | 247,586 | 269,665 | 226,380 | 245,015 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 72,044 | 90,355 | 168,950 | 168,950 |
| 5160 | TRAINING AND MEETINGS | 355 | 674 | 1,000 | 1,000 |
| 5162 | DUES AND SUBSCRIPTIONS | 1,401 | 0 | 1,070 | 1,070 |
| 5170 | UTILITIES | 315,362 | 283,157 | 361,360 | 361,360 |
| 5171 | WATER | 0 | 0 | 20,000 | 20,000 |
| 5173 | OTHER TELEPHONE | 7,912 | 5,472 | 8,800 | 10,000 |
| 5180 | RENT | 0 | 0 | 8,000 | 8,000 |
| | TOTAL, M & O | 644,660 | 649,323 | 795,560 | 815,395 |
| 5125 | BUILDING MAINTENANCE | 286,480 | 280,000 | 267,915 | 286,380 |
| 5164 | FLEET SERVICES | 170,020 | 171,325 | 171,325 | 171,325 |
| 5174 | RADIO COMMUNICATIONS | 1,315 | 3,915 | 2,420 | 2,420 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 5,330 | 4,175 | 4,200 | 5,165 |
| 5183 | INSURANCE | 77,490 | 74,980 | 69,860 | 52,850 |
| | TOTAL, INTERNAL SERVICE CHARGES | 540,635 | 534,395 | 515,720 | 518,140 |
| | SUBTOTAL, MAINTENANCE/PARKS | 2,926,211 | 3,021,992 | 3,261,590 | 3,689,060 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 001-103 | MAINTENANCE/PARKS | | | | |
| 5901 | ALLOCATED IN | 14,540 | 13,400 | 13,615 | 13,845 |
| 5902 | ALLOCATED OUT | (142,229) | (157,426) | (210,080) | (237,925) |
| | TOTAL, MAINTENANCE/PARKS | 2,798,523 | 2,877,966 | 3,065,125 | 3,464,980 |



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

RADIO COMMUNICATIONS



DESCRIPTION

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

DEPARTMENT PRIORITIES

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

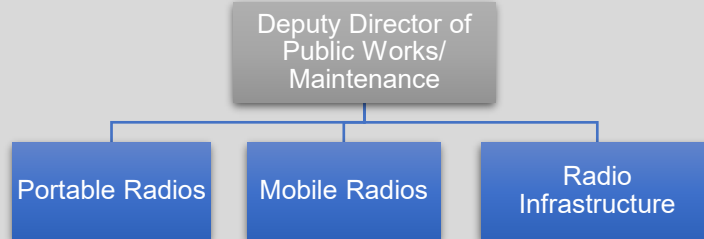
MAJOR BUDGET IMPACTS

- Increase in M & O is primarily due to increase in the cost of the Motorola radio service agreement
- Increase in internal service charges, primarily building maintenance charges
- Increase in allocations out due to decrease in budget subtotal

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

RADIO COMMUNICATIONS

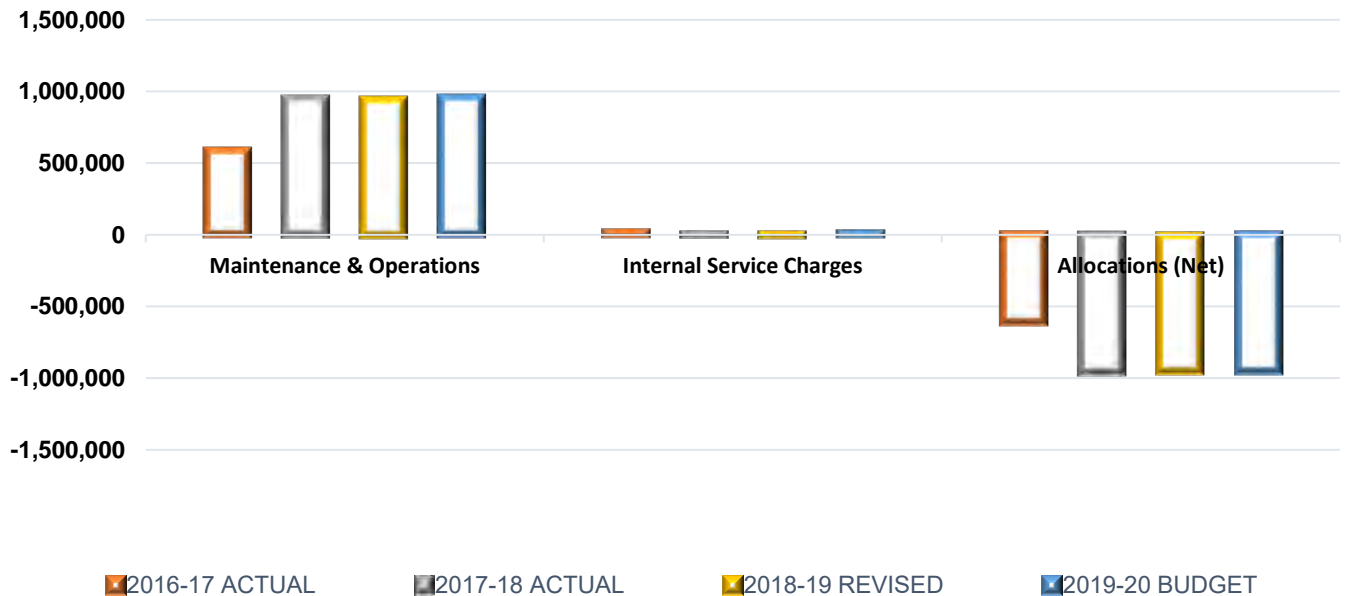
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| BUDGET: | | | | |
| Maintenance & Operations | 580,301 | 942,896 | 940,965 | 949,105 |
| Internal Service Charges | 13,540 | 3,005 | 7,870 | 6,850 |
| Allocations (Net) | (610,125) | (958,640) | (948,835) | (955,955) |
| Total Budget | <u>(16,284)</u> | <u>(12,739)</u> | <u>0</u> | <u>0</u> |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 001-404 | RADIO COMMUNICATIONS | | | | |
| 5126 | MAINTENANCE OF EQUIPMENT | 4,410 | 2,465 | 4,500 | 2,600 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 274,772 | 306,982 | 299,370 | 309,410 |
| 5170 | UTILITIES | 12,648 | 13,523 | 17,000 | 17,000 |
| 5501 | INTEREST | 69,395 | 107,627 | 107,470 | 93,170 |
| 5525 | LOAN PRINCIPAL EXPENSE | 219,075 | 512,299 | 512,625 | 526,925 |
| | TOTAL, M & O | 580,301 | 942,896 | 940,965 | 949,105 |
| 5125 | BUILDING MAINTENANCE | 10,410 | 0 | 4,875 | 3,980 |
| 5172 | TELECOMMUNICATIONS | 2,725 | 2,645 | 2,930 | 2,840 |
| 5183 | INSURANCE | 405 | 360 | 65 | 30 |
| | TOTAL, INTERNAL SERVICE CHARGES | 13,540 | 3,005 | 7,870 | 6,850 |
| | SUBTOTAL, RADIO COMMUNICATIONS | 593,841 | 945,901 | 948,835 | 955,955 |
| 5902 | ALLOCATED OUT | (610,125) | (958,640) | (948,835) | (955,955) |
| | TOTAL, RADIO COMMUNICATIONS | (16,284) | (12,739) | 0 | 0 |



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

POLICE

DESCRIPTION

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

The core values of the Escondido Police Department:

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



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

ORGANIZATION STRUCTURE

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

PATROL BUREAU

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

INVESTIGATIONS BUREAU

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

SERVICES BUREAU

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

ADDITIONAL INFORMATION ABOUT THE ESCONDIDO POLICE DEPARTMENT:

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

Facebook: www.facebook.com/escondidopolice

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

DEPARTMENT PRIORITIES

- Focus on community and officer safety
- Enhance community outreach, collaboration and communication
- Work with the community on crime prevention, intervention and suppression efforts
- Sustain strategic financial responsibility

MAJOR BUDGET IMPACTS

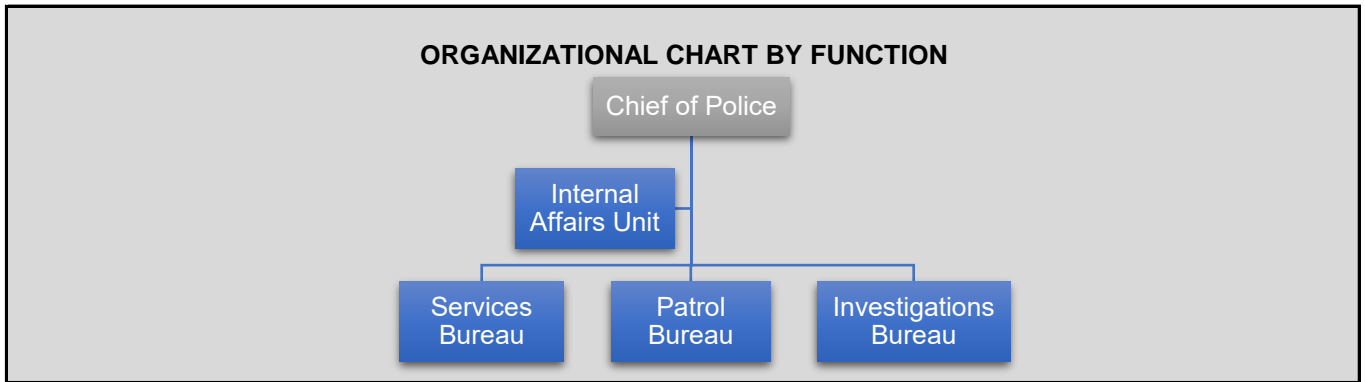
- Increase in salaries and various benefits. Also, reclassified one Sergeant to a Lieutenant position to improve the Cops unit.
- Approximately \$78,000 increase in Animal Control contract. Added professional services/contracts related to community outreach and collaboration services, crime analysis, investigative services, operational services such as prisoner meals and simulator system contract.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Decrease in internal service charges, primarily general liability insurance charges due to the use of available fund balance in the general liability fund
- Increase in allocations out due to increase in budget subtotal

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

POLICE



| BUDGET SUMMARY | | | | |
|---------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
| STAFFING: | | | | |
| Regular Full-Time | 217.0 | 218.0 | 217.0 | 217.0 |
| Regular Part-Time (FTE) | 0.8 | 0.0 | 0.0 | 0.0 |
| Temporary Part-Time (FTE) | 10.8 | 12.1 | 12.1 | 12.1 |
| Department Total | <u>228.6</u> | <u>230.1</u> | <u>229.1</u> | <u>229.1</u> |
| BUDGET: | | | | |
| Employee Services | 32,646,425 | 34,648,001 | 36,108,250 | 39,044,310 |
| Maintenance & Operations | 3,545,159 | 3,486,808 | 3,502,190 | 3,641,665 |
| Capital Outlay | 0 | 31,287 | 0 | 0 |
| Internal Service Charges | 4,289,895 | 4,472,689 | 4,537,900 | 4,419,925 |
| Allocations (Net) | <u>(834,765)</u> | <u>(1,139,192)</u> | <u>(1,103,710)</u> | <u>(1,177,640)</u> |
| Total Budget | <u>39,646,715</u> | <u>41,499,592</u> | <u>43,044,630</u> | <u>45,928,260</u> |



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|---------------------------------|---------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-500 POLICE | | | | | |
| 5001 | REGULAR FULL-TIME | 19,074,305 | 19,590,348 | 20,890,805 | 21,668,045 |
| 5002 | CONTRACT/GRANT FUNDED | 1,836 | 15,385 | 0 | 0 |
| 5003 | REGULAR PART-TIME | 607 | 203 | 0 | 0 |
| 5004 | TEMPORARY PART-TIME | 277,773 | 412,464 | 242,295 | 242,295 |
| 5020 | OVERTIME | 2,368,539 | 2,691,848 | 1,719,870 | 2,136,285 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 619,661 | 646,546 | 651,000 | 678,700 |
| 5026 | PERS-NORMAL COST | 6,831,796 | 3,424,425 | 3,625,680 | 3,616,650 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 4,212,453 | 5,130,385 | 6,098,715 |
| 5027 | MEDICAL | 2,216,898 | 2,264,281 | 2,412,795 | 2,582,380 |
| 5028 | WORKERS' COMPENSATION | 1,099,434 | 1,239,738 | 1,281,455 | 1,856,360 |
| 5030 | FLEXIBLE BENEFITS | 155,576 | 150,310 | 153,965 | 164,880 |
| TOTAL, EMPLOYEE SERVICES | | 32,646,425 | 34,648,001 | 36,108,250 | 39,044,310 |
| 5101 | OFFICE/OPERATING SUPPLIES | 439,623 | 465,633 | 327,700 | 330,700 |
| 5105 | SAFETY EQUIPMENT | 259,469 | 184,909 | 321,330 | 321,330 |
| 5126 | MAINTENANCE OF EQUIPMENT | 33,942 | 14,425 | 101,150 | 101,150 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 2,160,461 | 2,094,718 | 1,988,310 | 2,150,695 |
| 5160 | TRAINING AND MEETINGS | 164,739 | 147,450 | 100,000 | 100,000 |
| 5161 | MILEAGE REIMBURSEMENT | 1,469 | 332 | 1,500 | 1,500 |
| 5162 | DUES AND SUBSCRIPTIONS | 14,665 | 13,251 | 12,175 | 12,175 |
| 5167 | ADVERTISING & PRINTING | 13,608 | 3,984 | 15,000 | 15,000 |
| 5169 | OTHER INSURANCE | 0 | 47,940 | 77,760 | 77,760 |
| 5170 | UTILITIES | 2,306 | 2,664 | 3,500 | 3,000 |
| 5173 | OTHER TELEPHONE | 188,738 | 162,853 | 126,155 | 126,155 |
| 5180 | RENT | 38,118 | 39,460 | 64,140 | 39,140 |
| 5184 | TUITION | 75,178 | 66,085 | 75,000 | 75,000 |
| 5190 | OTHER EXPENSE | 55,500 | 51,170 | 48,125 | 48,125 |
| 5193 | SOFTWARE | 18,944 | 69,244 | 54,125 | 54,125 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 001-500 | POLICE | | | | |
| 5194 | MINOR OFFICE EQUIPMENT | 76,173 | 120,634 | 185,000 | 185,000 |
| 5501 | INTEREST | 2,225 | 2,055 | 1,220 | 810 |
| | TOTAL, M & O | 3,545,159 | 3,486,808 | 3,502,190 | 3,641,665 |
| 5209 | OTHER CAPITAL OUTLAY | 0 | 31,287 | 0 | 0 |
| | TOTAL, CAPITAL OUTLAY | 0 | 31,287 | 0 | 0 |
| 5125 | BUILDING MAINTENANCE | 1,051,325 | 1,086,484 | 1,172,280 | 1,225,635 |
| 5164 | FLEET SERVICES | 1,322,440 | 1,322,440 | 1,322,440 | 1,322,440 |
| 5165 | DUPLICATING | 59,785 | 74,600 | 68,010 | 65,415 |
| 5172 | TELECOMMUNICATIONS | 130,675 | 137,625 | 135,605 | 128,615 |
| 5174 | RADIO COMMUNICATIONS | 191,870 | 555,585 | 570,290 | 588,845 |
| 5175 | MAIL SERVICES | 22,145 | 20,495 | 24,750 | 21,745 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 469,515 | 489,360 | 513,435 | 524,845 |
| 5183 | INSURANCE | 1,042,140 | 786,100 | 731,090 | 542,385 |
| | TOTAL, INTERNAL SERVICE CHARGES | 4,289,895 | 4,472,689 | 4,537,900 | 4,419,925 |
| | SUBTOTAL, POLICE | 40,481,480 | 42,638,784 | 44,148,340 | 47,105,900 |
| 5901 | ALLOCATED IN | 172,075 | 0 | 0 | 0 |
| 5902 | ALLOCATED OUT | (1,006,840) | (1,139,192) | (1,103,710) | (1,177,640) |
| | TOTAL, POLICE | 39,646,715 | 41,499,592 | 43,044,630 | 45,928,260 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

FIRE



DESCRIPTION

The Fire Department is responsible for meeting the day-to-day emergency response needs of the residents and visitors to the City of Escondido and Rincon Del Diablo Fire Protection District. The Fire Department also has Support Volunteer and Fire Explorer programs. The Operations budget provides for facilities maintenance and supplies, professional development and fire equipment (hose, radios, ladders, breathing apparatus, protective gear, etc.) repair and replacement.

The Emergency Medical Services (EMS) budget provides for all operational needs to provide emergency medical care, treatment and transportation to the appropriate hospital for care.

The Fire Prevention Division of the Fire Department is responsible for:

- Hazard abatement enforcement
- Approval of building, planning, engineering, and fire department plans
- Public education
- Fire investigations
- New business license inspections
- Fire and safety inspections
- Weed abatement
- Burn permits
- Construction inspections

DEPARTMENT PRIORITIES

- Ensure effective and efficient response to emergencies
- Maintain, repair and replace aging facility, apparatus, equipment and safety gear to ensure the Department's effectiveness. Address deferred maintenance to mitigate future cost growth.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Utilize technologies to improve department efficiencies and accountability:
 - a. Evaluate the available data through the Computer Aided Dispatch (CAD), Patient Care Records (PCR), Records Management System (RMS), and Geographic Information Systems (GIS) to have a thorough, complete and accurate representation of the services provided to the community
 - b. Fully implement the Regional Communication Interoperation Project (RCIP) or CAD-to-CAD so Escondido is able to fully maximize auto and mutual aid regionally
 - c. Implement AVL dispatching to ensure the closest emergency response vehicle is dispatched to the reported emergency
- Ensure the physical and behavioral health and safety of all Fire Department personnel through illness and injury mitigation, prevention and wellness programs
- Recruit and retain high quality personnel in the Fire Department
- Modify fire station landscaping to reduce water use and cost, reduce maintenance needs and improve the aesthetic appearance of the facility

MAJOR BUDGET IMPACTS

- Increase in salaries and various benefits. Approximately \$442,000 decrease in overtime.
- M & O increases for pharmaceutical supplies, personal protective safety equipment, and professional services related to a portion of the cost of a medical director shared with other North County fire departments, which will provide alternative methods of providing medical care to citizens
- Decrease in internal service charges, primarily general liability insurance charges due to the use of available fund balance in the general liability fund
- Increase in allocations out due to increase in budget subtotal

EMERGENCY MANAGEMENT



DESCRIPTION

Emergency Management is responsible for the development and maintenance of emergency plans and the training of City staff, residents, and businesses to prepare for disasters that are beyond the ability of the City to handle with its own resources. Emergency Management is also responsible for the operational readiness of the Emergency Operations Center (EOC) and training of City staff for their roles within the EOC.

Emergency Management is responsible for developing and maintaining the following plans: Emergency Operations, Continuity of Operations, Evacuation and Repopulation, Mass Care and Shelter, and Multi-Jurisdictional Hazard Mitigation.

DEPARTMENT PRIORITIES

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

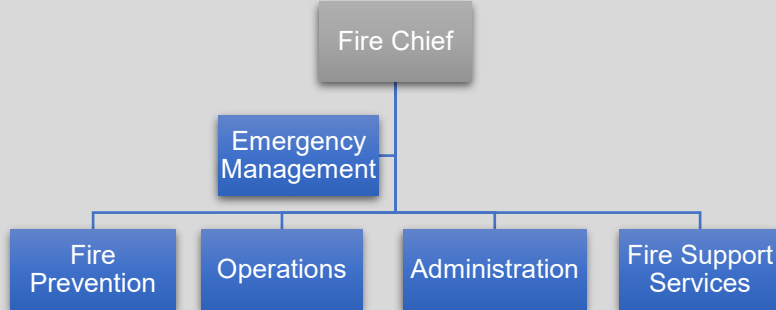
MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to increase in PERS costs
- Decrease in Network & Systems Administration internal service charges

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

FIRE/EMERGENCY MANAGEMENT

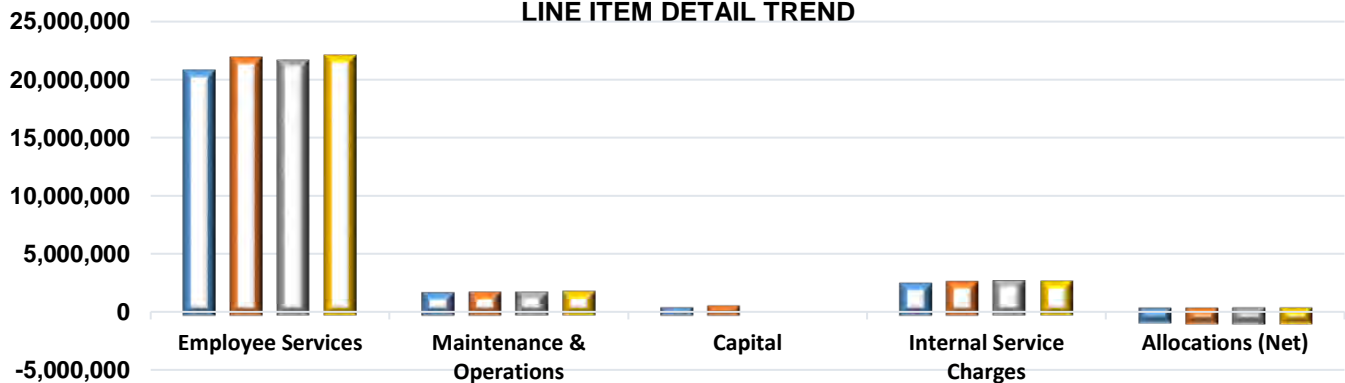
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 121.0 | 121.0 | 121.0 | 121.0 |
| Regular Part-Time (FTE) | 0.8 | 0.8 | 0.8 | 0.8 |
| Temporary Part-Time (FTE) | 1.8 | 0.5 | 0.8 | 0.8 |
| Department Total | 123.6 | 122.3 | 122.6 | 122.6 |
| BUDGET: | | | | |
| Employee Services | 20,460,773 | 21,549,484 | 21,335,720 | 21,739,270 |
| Maintenance & Operations | 1,330,283 | 1,390,293 | 1,361,080 | 1,433,095 |
| Capital Outlay | 34,915 | 196,213 | 0 | 0 |
| Internal Service Charges | 2,155,040 | 2,298,870 | 2,356,455 | 2,333,195 |
| Allocations (Net) | (645,435) | (721,875) | (745,780) | (759,395) |
| Total Budget | 23,335,576 | 24,712,985 | 24,307,475 | 24,746,165 |

LINE ITEM DETAIL TREND



2016-17 ACTUAL

2017-18 ACTUAL

2018-19 REVISED

2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|---------------------------------|---------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-600 FIRE | | | | | |
| 5001 | REGULAR FULL-TIME | 10,542,792 | 10,681,967 | 11,105,520 | 11,273,675 |
| 5003 | REGULAR PART-TIME | 24,026 | 26,569 | 26,250 | 27,000 |
| 5004 | TEMPORARY PART-TIME | 16,784 | 11,175 | 15,565 | 15,565 |
| 5020 | OVERTIME | 3,639,824 | 4,278,250 | 2,942,510 | 2,500,415 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 365,359 | 383,182 | 373,875 | 379,320 |
| 5026 | PERS-NORMAL COST | 3,886,384 | 1,912,251 | 2,049,895 | 1,982,420 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 2,207,439 | 2,671,190 | 3,124,900 |
| 5027 | MEDICAL | 1,307,644 | 1,277,131 | 1,395,290 | 1,525,135 |
| 5028 | WORKERS' COMPENSATION | 499,882 | 590,729 | 571,615 | 721,195 |
| 5030 | FLEXIBLE BENEFITS | 62,748 | 61,504 | 61,675 | 63,410 |
| TOTAL, EMPLOYEE SERVICES | | 20,345,444 | 21,430,196 | 21,213,385 | 21,613,035 |
| 5101 | OFFICE/OPERATING SUPPLIES | 510,501 | 544,437 | 495,590 | 510,590 |
| 5105 | SAFETY EQUIPMENT | 174,236 | 203,594 | 131,000 | 159,500 |
| 5111 | GAS | 118 | 1,359 | 0 | 0 |
| 5113 | OTHER MOTIVE FUELS | 0 | 58 | 0 | 0 |
| 5118 | MISCELLANEOUS MOTIVE | 860 | 7,390 | 300 | 300 |
| 5126 | MAINTENANCE OF EQUIPMENT | 55,568 | 71,844 | 74,550 | 73,550 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 256,472 | 205,755 | 243,595 | 276,280 |
| 5148 | PERMITS | 3,017 | 4,265 | 3,000 | 3,000 |
| 5160 | TRAINING AND MEETINGS | 15,229 | 25,825 | 33,000 | 32,000 |
| 5161 | MILEAGE REIMBURSEMENT | 208 | 321 | 0 | 0 |
| 5162 | DUES AND SUBSCRIPTIONS | 10,426 | 699 | 10,250 | 9,750 |
| 5167 | ADVERTISING AND PRINTING | 851 | 1,009 | 1,450 | 2,700 |
| 5170 | UTILITIES | 172,747 | 188,095 | 205,000 | 210,000 |
| 5171 | WATER | 7,147 | 8,070 | 9,500 | 9,500 |
| 5173 | OTHER TELEPHONE | 29,757 | 28,994 | 34,200 | 34,200 |
| 5184 | TUITION | 37,167 | 40,111 | 41,050 | 45,050 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 001-600 | FIRE | | | | |
| 5190 | OTHER EXPENSE | 3,102 | 3,250 | 16,900 | 14,700 |
| 5193 | SOFTWARE | 33,370 | 35,007 | 27,720 | 18,000 |
| 5194 | MINOR OFFICE EQUIPMENT | 1,836 | 0 | 0 | 0 |
| 5501 | INTEREST EXPENSE | 1,361 | 0 | 0 | 0 |
| | TOTAL, M & O | 1,313,973 | 1,370,082 | 1,327,105 | 1,399,120 |
| 5209 | OTHER CAPITAL OUTLAY | 34,915 | 196,213 | 0 | 0 |
| | TOTAL, CAPITAL OUTLAY | 34,915 | 196,213 | 0 | 0 |
| 5125 | BUILDING MAINTENANCE | 200,130 | 221,395 | 251,195 | 317,185 |
| 5164 | FLEET SERVICES | 1,290,325 | 1,290,325 | 1,290,325 | 1,290,325 |
| 5165 | DUPLICATING | 16,600 | 35,120 | 21,665 | 12,020 |
| 5172 | TELECOMMUNICATIONS | 97,955 | 94,395 | 107,505 | 95,935 |
| 5174 | RADIO COMMUNICATIONS | 59,395 | 202,940 | 204,810 | 204,705 |
| 5175 | MAIL SERVICES | 10,065 | 10,325 | 11,350 | 12,325 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 97,765 | 106,095 | 126,575 | 124,810 |
| 5183 | INSURANCE | 346,840 | 300,745 | 305,340 | 243,625 |
| | TOTAL, INTERNAL SERVICE CHARGES | 2,119,075 | 2,261,340 | 2,318,765 | 2,300,930 |
| | SUBTOTAL, FIRE | 23,813,407 | 25,257,831 | 24,859,255 | 25,313,085 |
| 5901 | ALLOCATED IN | 53,265 | 0 | 0 | 0 |
| 5902 | ALLOCATED OUT | (698,700) | (721,875) | (745,780) | (759,395) |
| | TOTAL, FIRE | 23,167,972 | 24,535,956 | 24,113,475 | 24,553,690 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|---|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 001-601 | FIRE/EMERGENCY MANAGEMENT | | | | |
| 5001 | REGULAR FULL-TIME | 81,213 | 84,833 | 84,235 | 84,235 |
| 5004 | TEMPORARY PART-TIME | 1,710 | 0 | 0 | 0 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 3,040 | 3,122 | 2,960 | 3,010 |
| 5026 | PERS-NORMAL COST | 24,417 | 8,441 | 8,860 | 9,500 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 17,900 | 21,350 | 23,930 |
| 5028 | WORKERS' COMPENSATION | 496 | 475 | 360 | 990 |
| 5030 | FLEXIBLE BENEFITS | 4,453 | 4,518 | 4,570 | 4,570 |
| | TOTAL, EMPLOYEE SERVICES | 115,330 | 119,289 | 122,335 | 126,235 |
| 5101 | OFFICE/OPERATING SUPPLIES | 6,866 | 6,762 | 9,500 | 9,500 |
| 5160 | TRAINING AND MEETINGS | 1,644 | 768 | 2,000 | 2,000 |
| 5161 | MILEAGE REIMBURSEMENT | 277 | 182 | 500 | 500 |
| 5162 | DUES & SUBSCRIPTIONS | 0 | 225 | 275 | 275 |
| 5167 | ADVERTISING AND PRINTING | 4,876 | 8,938 | 17,500 | 17,500 |
| 5173 | OTHER TELEPHONE | 783 | 885 | 1,000 | 1,000 |
| 5184 | TUITION | 0 | 0 | 500 | 500 |
| 5190 | OTHER EXPENSE | 1,564 | 2,150 | 2,400 | 2,400 |
| 5193 | SOFTWARE | 300 | 300 | 300 | 300 |
| | TOTAL, M & O | 16,310 | 20,210 | 33,975 | 33,975 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 35,965 | 37,530 | 37,690 | 32,265 |
| | TOTAL, INTERNAL SERVICE CHARGES | 35,965 | 37,530 | 37,690 | 32,265 |
| | TOTAL, FIRE/EMERGENCY MANAGEMENT | 167,604 | 177,029 | 194,000 | 192,475 |



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

NON-DEPARTMENTAL



DESCRIPTION

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

DEPARTMENT PRIORITIES

To account for contingencies for contractual salary and benefit obligations and other expenditures that are not directly chargeable to other General Fund departments.

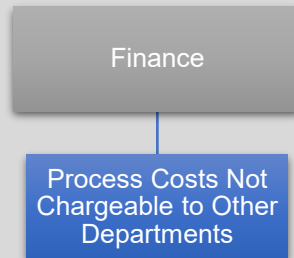
MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to salary increases for Unclassified and Management employees consistent with the City's practice in keeping unrepresented employees in a similar standing as ECEA employees.
- Increases to M & O primarily due to addition of a Consultant for a community survey on service priorities, user fee study, increase in cost for San Dieguito River Park JPA and for the cost of Cityworks that was moved from various departments, offset by decrease in election costs not applicable during 2019/20.
- Decrease in internal service charges, primarily general liability insurance charges due to the use of available fund balance in the general liability fund.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

NON-DEPARTMENTAL

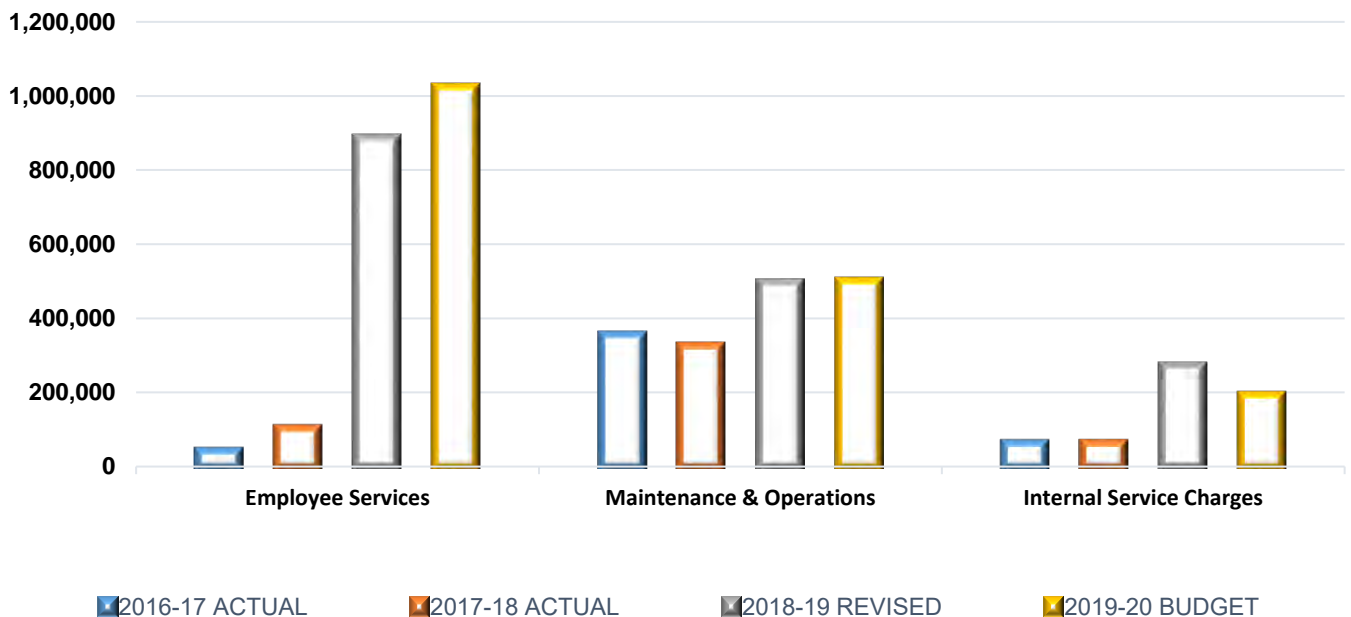
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| BUDGET: | | | | |
| Employee Services | 44,322 | 104,767 | 885,170 | 1,023,400 |
| Maintenance & Operations | 354,460 | 324,424 | 497,010 | 504,560 |
| Internal Service Charges | 64,635 | 64,770 | 273,730 | 196,455 |
| Total Budget | 463,418 | 493,961 | 1,655,910 | 1,724,415 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 001-701 | NON-DEPARTMENTAL | | | | |
| 5001 | REGULAR FULL-TIME | 0 | 0 | 750,000 | 933,400 |
| 5026 | REPLACEMENT BENEFIT CONTRIBUTION | 44,322 | 85,762 | 80,000 | 90,000 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 19,005 | 55,170 | 0 |
| | TOTAL, EMPLOYEE SERVICES | 44,322 | 104,767 | 885,170 | 1,023,400 |
| 5131 | PROFESSIONAL SERVICES | 244 | 2,167 | 300 | 65,300 |
| 5190 | OTHER EXPENSES | 354,216 | 322,257 | 496,710 | 351,580 |
| 5193 | SOFTWARE | 0 | 0 | 0 | 87,680 |
| | TOTAL, M & O | 354,460 | 324,424 | 497,010 | 504,560 |
| 5164 | FLEET SERVICES | 26,960 | 25,490 | 25,490 | 25,490 |
| 5165 | DUPLICATING | 3,465 | 3,800 | 4,655 | 2,650 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 21,310 | 22,240 | 22,375 | 20,650 |
| 5183 | INSURANCE | 12,900 | 13,240 | 221,210 | 147,665 |
| | TOTAL, INTERNAL SERVICE CHARGES | 64,635 | 64,770 | 273,730 | 196,455 |
| | TOTAL, NON-DEPARTMENTAL | 463,418 | 493,961 | 1,655,910 | 1,724,415 |



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

COMMUNITY RELATIONS



DESCRIPTION

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

Increase in M & O due to increase in the cost of community fireworks

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CENTER FOR THE ARTS



DESCRIPTION

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

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

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

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

DEPARTMENT PRIORITIES

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

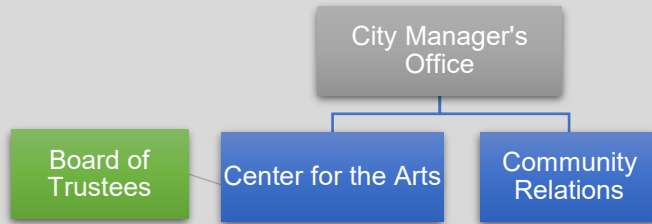
MAJOR BUDGET IMPACTS

- Increased management fee by 3% change in CPI
- Projected increase in the cost of utilities
- Increase in internal service charges, primarily building maintenance charges

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

COMMUNITY RELATIONS AND CENTER FOR THE ARTS

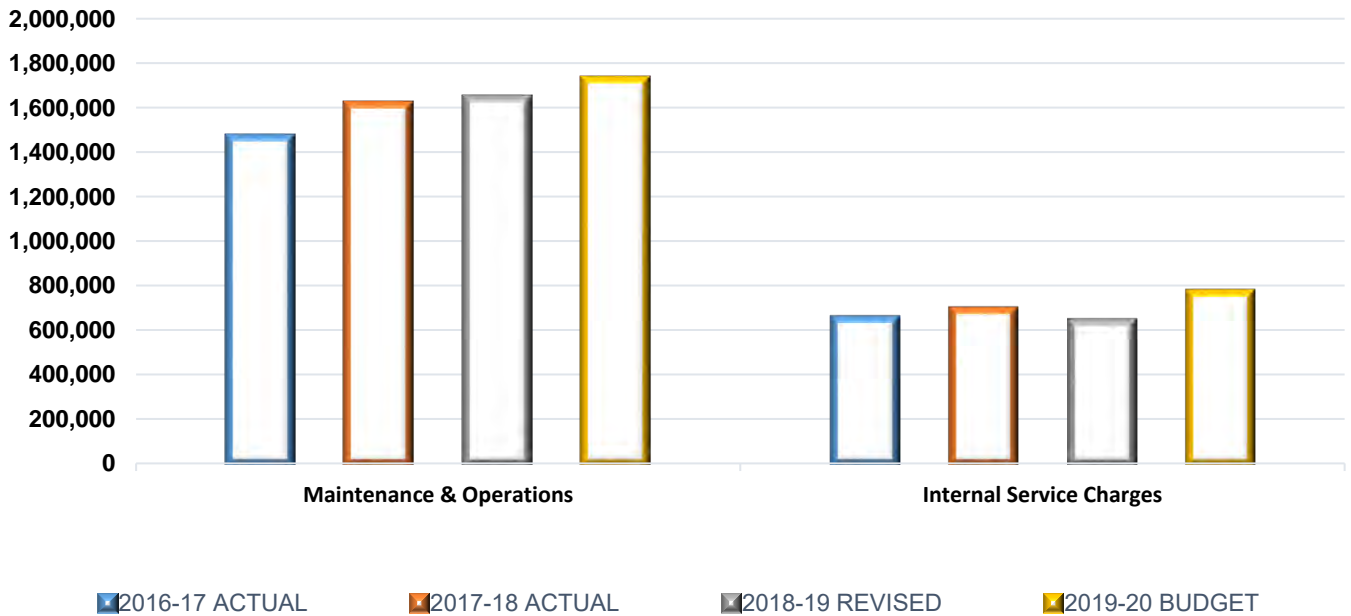
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| BUDGET: | | | | |
| Maintenance & Operations | 1,462,090 | 1,610,006 | 1,638,835 | 1,722,090 |
| Internal Service Charges | 645,815 | 686,310 | 632,465 | 769,450 |
| Total Budget | 2,107,905 | 2,296,316 | 2,271,300 | 2,491,540 |

LINE ITEM DETAIL TREND



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

| | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 5131-001-705 COMMUNITY RELATIONS | | | | |
| COMMUNITY EVENT DIRECT SUPPORT | | | | |
| Community Fireworks | 15,000 | 0 | 31,300 | 34,300 |
| Downtown Business Association-Cruising Grand | 0 | 0 | 15,600 | 15,600 |
| Jaycee's Christmas Parade | <u>14,000</u> | <u>14,000</u> | <u>45,270</u> | <u>45,100</u> |
| TOTAL, COMMUNITY RELATIONS | 29,000 | 14,000 | 92,170 | 95,000 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---|---|--|---|
| 001-140 | CENTER FOR THE ARTS | | | | |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 725,720 | 740,235 | 762,440 | 788,365 |
| 5170 | UTILITIES | 703,146 | 851,898 | 780,000 | 834,500 |
| 5525 | LOAN PRINCIPAL EXPENSE | 4,225 | 3,873 | 4,225 | 4,225 |
| | TOTAL, M & O | 1,433,090 | 1,596,006 | 1,546,665 | 1,627,090 |
| 5125 | BUILDING MAINTENANCE | 547,370 | 581,370 | 521,370 | 654,025 |
| 5172 | TELECOMMUNICATIONS | 39,570 | 43,265 | 48,800 | 41,860 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 58,875 | 61,675 | 62,295 | 73,565 |
| | TOTAL, INTERNAL SERVICE CHARGES | 645,815 | 686,310 | 632,465 | 769,450 |
| | TOTAL, CENTER FOR THE ARTS | 2,078,905 | 2,282,316 | 2,179,130 | 2,396,540 |



Special Revenue Funds

**CITY OF ESCONDIDO
FY 2019-20 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 | \$101,120 |
| TOTAL, Sources | <u>\$101,120</u> |

Uses of Funds:

| | |
|----------------------------|-------------------------|
| <u>Operating Budget</u> | |
| Maintenance and Operations | 12,715 |
| Allocations | 88,405 |
| TOTAL, Uses | <u>\$101,120</u> |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

VEHICLE PARKING DISTRICT



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

Maintain parking areas for safety and appearance

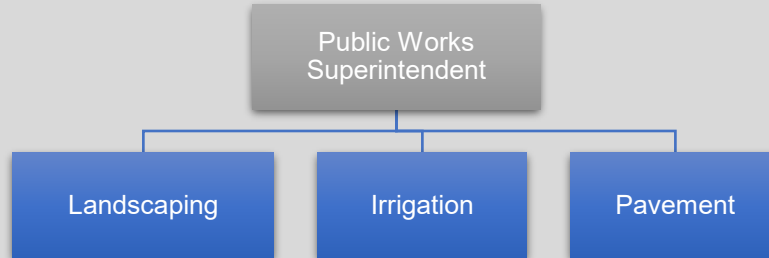
MAJOR BUDGET IMPACTS

Increase in allocations in from the Streets department

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

VEHICLE PARKING DISTRICT

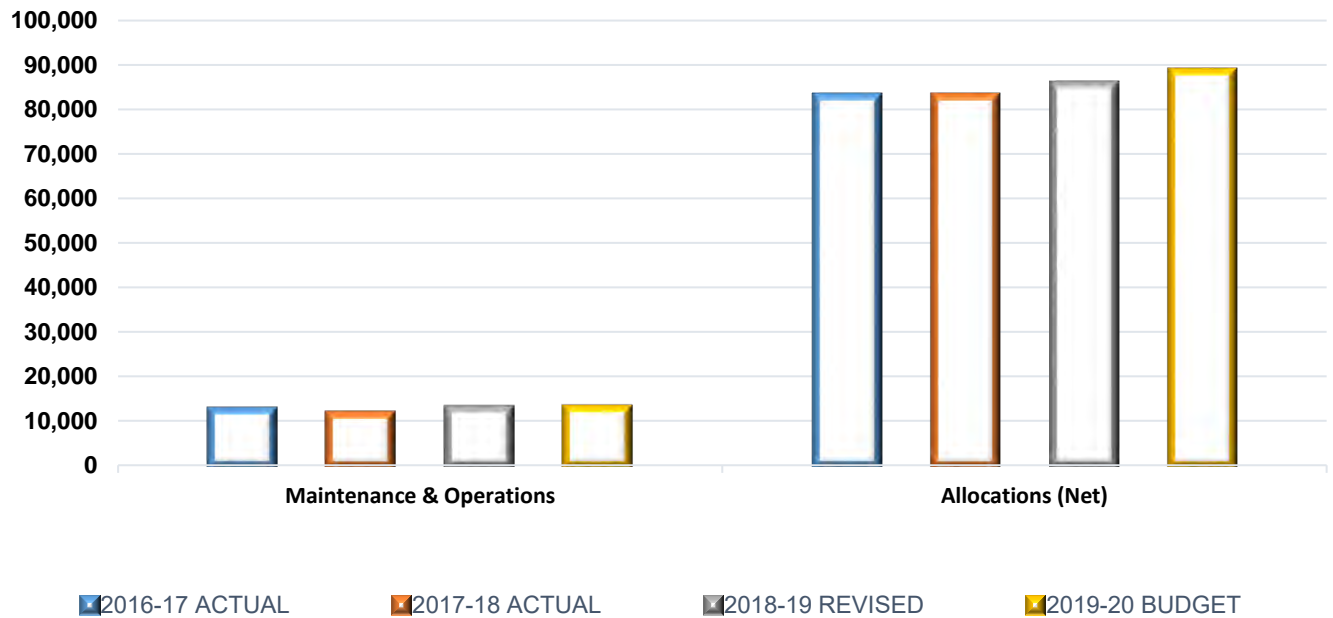
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| BUDGET: | | | | |
| Maintenance & Operations | 12,238 | 11,406 | 12,715 | 12,715 |
| Allocations (Net) | 82,710 | 82,715 | 85,510 | 88,405 |
| Total Budget | 94,948 | 94,121 | 98,225 | 101,120 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|---|---|---|--|---|
| 107-409 | VEHICLE PARKING DISTRICT | | | | |
| 5101 | OFFICE & OPERATING SUPPLIES | 0 | 0 | 200 | 200 |
| 5170 | UTILITIES | 4,639 | 4,971 | 6,215 | 6,215 |
| 5171 | WATER | 7,599 | 6,434 | 6,300 | 6,300 |
| | TOTAL, M & O | 12,238 | 11,406 | 12,715 | 12,715 |
| | SUBTOTAL, VEHICLE PARKING DISTRICT | 12,238 | 11,406 | 12,715 | 12,715 |
| 5901 | ALLOCATED IN | 82,710 | 82,715 | 85,510 | 88,405 |
| | TOTAL, VEHICLE PARKING DISTRICT | 94,948 | 94,121 | 98,225 | 101,120 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Special Revenue Fund Sources and Uses**

ASES

This fund was created to account for transactions related to the ASES grant provided by the State. The resources are expended for the ASES after school program serving approximately 775 students per month.

Sources of Funds:

| | |
|----------------------------|--------------------------------|
| Grant | \$560,010 |
| Transfer from General Fund | 90,335 |
| TOTAL, Sources | <u><u>\$650,345</u></u> |

Uses of Funds:

| | |
|----------------------------|--------------------------------|
| <u>Operating Budget</u> | |
| Employee Services | \$708,005 |
| Maintenance and Operations | 37,530 |
| Internal Service Charges | 72,170 |
| Allocations | (167,360) |
| TOTAL, Uses | <u><u>\$650,345</u></u> |

AFTER SCHOOL EDUCATION & SAFETY (ASES)



DESCRIPTION

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

The overarching goals of the program are to increase:

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

DEPARTMENT PRIORITIES

- Achieve student academic skill improvement through dedicated practice of reading, language arts, and math fluencies as determined by Common Core State Standards
- Implement 45-minutes of daily moderate to vigorous physical fitness and activity through organized and supervised play as well as through wellness programs
- Collaborate with the Escondido Police Department to provide a student, school, and community safety program to accomplish personal student safety and cyber-safety awareness

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAJOR BUDGET IMPACTS

- Decrease in employee services is due to Supervisor position being moved to the Recreation department. In addition, temporary part-time positions were reduced because of a reduction in the number of schools being served from five to three. The City is in the process of transitioning from being a grant funded service provider to providing a fee based after school program.
- Decrease in M & O is also due to the decrease in the number of schools being served
- Decrease in internal service charges, primarily duplicating charges
- Increase in allocations in from the Recreation department
- Approximately \$350,000 decrease in projected grant amount to be received
- \$64,000 increase in the amount requested to be transferred in from the General Fund to cover ineligible internal service charges and other costs exceeding grant amount

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

ASES

ORGANIZATIONAL CHART BY FUNCTION

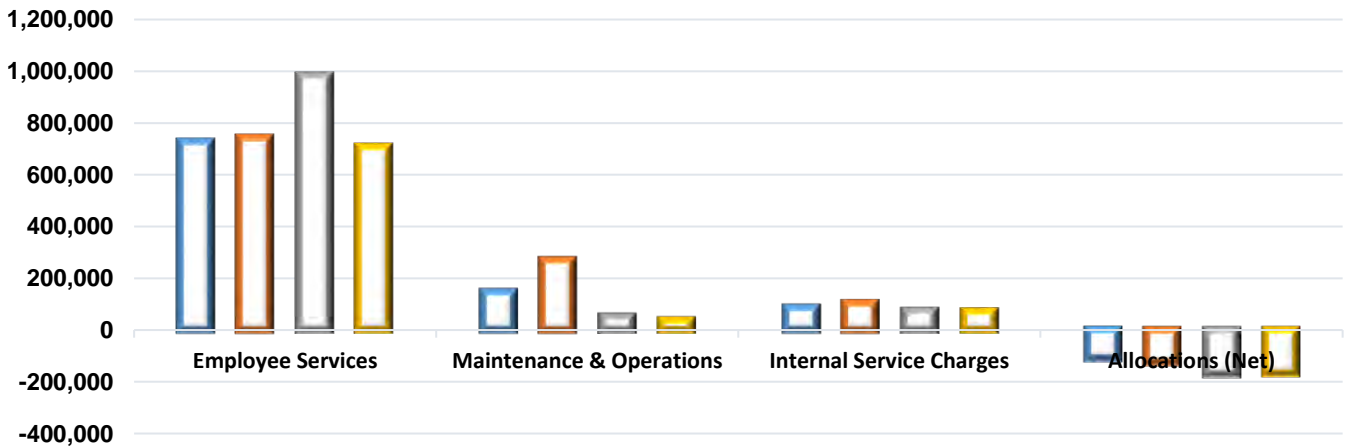
Assistant Director of
Community Services

ASES Administration

BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Contract Grant Funded | 2.0 | 3.0 | 3.0 | 2.0 |
| Temporary Part-Time (FTE) | 26.8 | 28.8 | 32.6 | 23.5 |
| Department Total | 28.8 | 31.8 | 35.6 | 25.5 |
| BUDGET: | | | | |
| Employee Services | 724,922 | 741,270 | 979,640 | 708,005 |
| Maintenance & Operations | 146,528 | 270,027 | 52,400 | 37,530 |
| Internal Service Charges | 86,095 | 105,100 | 74,565 | 72,170 |
| Allocations (Net) | (109,762) | (124,627) | (170,800) | (167,360) |
| Total Budget | 847,783 | 991,770 | 935,805 | 650,345 |

LINE ITEM DETAIL TREND



2016-17 ACTUAL

2017-18 ACTUAL

2018-19 REVISED

2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 112-111 | ASES | | | | |
| 5002 | CONTRACT/GRANT FUNDED | 101,733 | 144,740 | 163,510 | 102,520 |
| 5003 | REGULAR PART-TIME | 0 | 5,560 | 0 | 0 |
| 5004 | TEMPORARY PART-TIME | 489,423 | 475,671 | 651,255 | 468,980 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 12,626 | 14,253 | 17,345 | 11,510 |
| 5026 | PERS-NORMAL COST | 87,932 | 30,873 | 35,425 | 30,135 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 26,695 | 41,440 | 48,510 |
| 5027 | MEDICAL | 13,093 | 23,279 | 25,625 | 17,245 |
| 5028 | WORKERS' COMPENSATION | 16,156 | 16,131 | 40,955 | 27,060 |
| 5030 | FLEXIBLE BENEFITS | 3,958 | 4,068 | 4,085 | 2,045 |
| | TOTAL, EMPLOYEE SERVICES | 724,922 | 741,270 | 979,640 | 708,005 |
| 5101 | OFFICE/OPERATING SUPPLIES | 34,945 | 155,519 | 23,800 | 14,500 |
| 5126 | MAINTENANCE OF EQUIPMENT | 60 | 0 | 100 | 0 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 98,415 | 91,782 | 15,000 | 14,750 |
| 5160 | TRAINING AND MEETINGS | 0 | 10,673 | 2,000 | 2,000 |
| 5162 | DUES AND SUBSCRIPTIONS | 894 | 1,002 | 500 | 0 |
| 5167 | ADVERTISING AND PRINTING | 1,874 | 3,121 | 2,000 | 280 |
| 5173 | OTHER TELEPHONE | 10,340 | 7,930 | 9,000 | 6,000 |
| | TOTAL, M & O | 146,528 | 270,027 | 52,400 | 37,530 |
| 5125 | BUILDING MAINTNEANCE | 36,730 | 58,790 | 0 | 0 |
| 5164 | FLEET | 0 | 4,890 | 9,780 | 9,870 |
| 5165 | DUPLICATING | 6,525 | 8,045 | 27,305 | 23,365 |
| 5172 | TELECOMMUNICATIONS | 6,645 | 1,620 | 1,680 | 1,280 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 9,325 | 9,735 | 9,790 | 9,030 |
| 5183 | INSURANCE | 26,870 | 22,020 | 26,010 | 28,625 |
| | TOTAL, INTERNAL SERVICE CHARGES | 86,095 | 105,100 | 74,565 | 72,170 |
| | SUBTOTAL, COMMUNITY SERVICES/ASES | 957,545 | 1,116,397 | 1,106,605 | 817,705 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--------------------|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 112-111 | ASES | | | | |
| 5901 | ALLOCATED IN | 0 | 0 | 0 | 21,695 |
| 5902 | ALLOCATED OUT | (109,762) | (124,627) | (170,800) | (189,055) |
| | TOTAL, ASES | 847,783 | 991,770 | 935,805 | 650,345 |

**CITY OF ESCONDIDO
FY 2019-20 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.

Sources of Funds:

| | |
|----------------------------|-------------------------|
| Green Fees | \$423,605 |
| Cart Rental | 96,650 |
| Golf Merchandise Sales | 32,875 |
| Food and Beverage Rent | 7,625 |
| Other Revenue | 4,130 |
| Transfer from General Fund | 95,890 |
| TOTAL, Sources | <u>\$660,775</u> |

Uses of Funds:

| | |
|----------------------------|-------------------------|
| <u>Operating Budget</u> | |
| Maintenance and Operations | \$660,775 |
| TOTAL, Uses | <u>\$660,775</u> |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

REIDY CREEK GOLF COURSE



DESCRIPTION

Reidy Creek is regarded as one of the country's finest and challenging par 3 courses. Reidy Creek was carefully designed by course architect Cal Olson to maximize its natural valley setting to offer 18 distinctive holes. Every hole at this Escondido golf course is unique and the undulating, well maintained greens are protected by dramatic bunkers and water features. The front nine is tighter than the back nine and the holes are generously spaced as you glide through this natural layout at the base of the Escondido Mountains. Its scenic design provides a challenge to experienced golfers and lends itself to be extremely playable for the beginner.

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

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

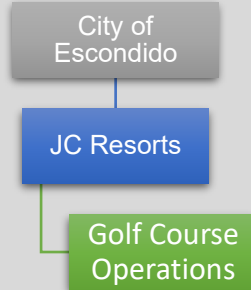
MAJOR BUDGET IMPACTS

- Increase in M & O primarily due to increase in golf course operating expenses and increase in golf course maintenance due to increase in minimum wage and addition of 18 hole disc golf course
- \$71,000 increase in the amount transferred in from the General Fund to cover operations

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

REIDY CREEK GOLF COURSE

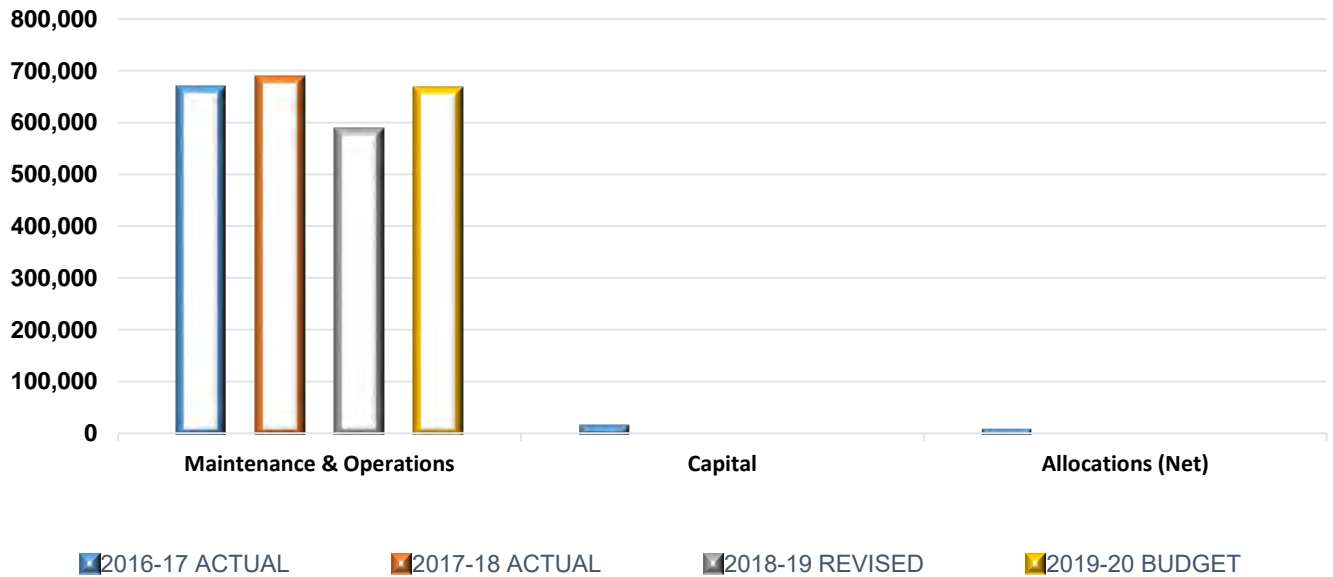
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| BUDGET: | | | | |
| Maintenance & Operations | 662,455 | 681,695 | 582,240 | 660,775 |
| Capital Outlay | 8,812 | 0 | 0 | 0 |
| Allocations (Net) | 1,074 | 0 | 0 | 0 |
| Total Budget | 672,341 | 681,695 | 582,240 | 660,775 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 553-130 | REIDY CREEK GOLF COURSE | | | | |
| 5118 | MISCELLANEOUS MOTIVE | 6,337 | 5,834 | 5,615 | 5,615 |
| 5131 | PROFESSIONAL SERVICES | 78,583 | 80,693 | 82,950 | 85,360 |
| 5155 | GOLF SHOP OPERATIONS | 180,238 | 188,128 | 158,615 | 191,450 |
| 5156 | GOLF COURSE MAINTENANCE | 309,018 | 314,617 | 243,850 | 282,850 |
| 5157 | GOLF COURSE GENERAL AND ADMIN | 62,682 | 64,298 | 64,210 | 69,060 |
| 5158 | GOLF COURSE MERCHANDISE | 20,735 | 23,273 | 22,005 | 21,370 |
| 5169 | OTHER INSURANCE | 4,862 | 4,852 | 4,995 | 5,070 |
| | TOTAL, M & O | 662,455 | 681,695 | 582,240 | 660,775 |
| 5209 | OTHER CAPITAL OUTLAY | 8,812 | 0 | 0 | 0 |
| | TOTAL, CAPITAL OUTLAY | 8,812 | 0 | 0 | 0 |
| | SUBTOTAL, REIDY CREEK GOLF COURSE | 671,268 | 681,695 | 582,240 | 660,775 |
| 5901 | ALLOCATIONS IN | 1,074 | 0 | 0 | 0 |
| | TOTAL, REIDY CREEK GOLF COURSE | 672,341 | 681,695 | 582,240 | 660,775 |



**CITY OF ESCONDIDO
FY 2019-20 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 | \$1,824,480 |
| TOTAL, Sources | <u><u>\$1,824,480</u></u> |

Uses of Funds:

| | |
|--------------------------------|----------------------------------|
| <u>Operating Budget</u> | |
| Employee Services | \$301,745 |
| Maintenance and Operations | 50,145 |
| Internal Service Charges | 27,615 |
| Allocations | (48,655) |
| TOTAL, Operating Budget | <u>330,850</u> |
| CDBG Capital Projects | 1,185,915 |
| CDBG Fair Housing Contract | 34,045 |
| CDBG Public Service | 273,670 |
| TOTAL, Uses | <u><u>\$1,824,480</u></u> |

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ADMIN



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

- Increase in employee services due to increase in salaries, PERS and medical costs

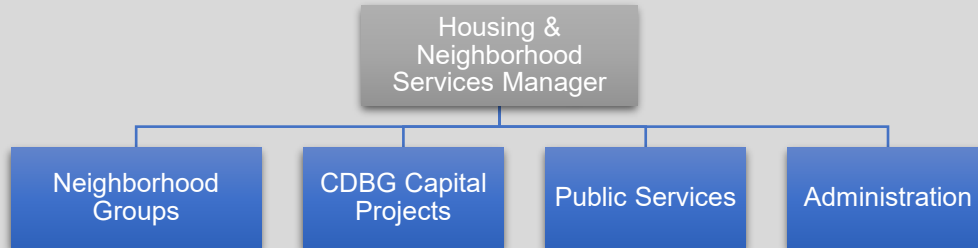
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Increase in M & O primarily due to increase in community events and increase in office supplies and consulting services
- Decrease in internal service charges, primarily duplicating and network and systems administration charges
- Increase in allocations out, primarily to capital projects
- Grant revenue projected to increase by approximately \$33,000

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

COMMUNITY DEVELOPMENT BLOCK GRANT ADMIN

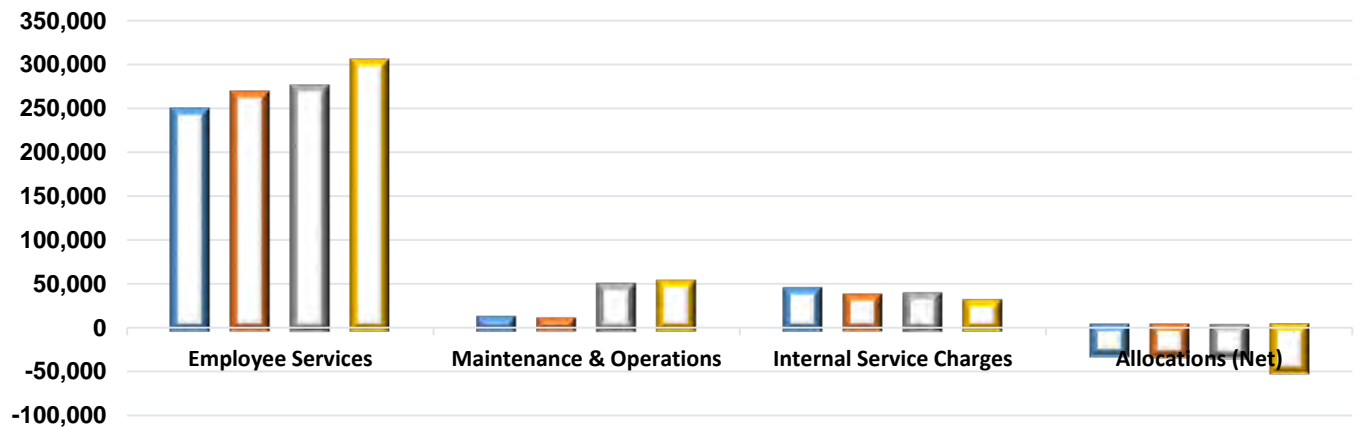
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Grant Funded | 4.0 | 3.0 | 3.0 | 3.0 |
| BUDGET: | | | | |
| Employee Services | 245,110 | 264,959 | 272,050 | 301,745 |
| Maintenance & Operations | 8,720 | 7,002 | 47,000 | 50,145 |
| Internal Service Charges | 41,525 | 34,265 | 36,175 | 27,615 |
| Allocations (Net) | (29,099) | (30,757) | (30,980) | (48,655) |
| Total Budget | 266,256 | 275,468 | 324,245 | 330,850 |

LINE ITEM DETAIL TREND



■ 2016-17 ACTUAL

■ 2017-18 ACTUAL

■ 2018-19 REVISED

■ 2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET |
|----------------|----------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 116-109 | CDBG ADMIN | | | | |
| 5002 | CONTRACT/GRANT FUNDED | 151,611 | 165,266 | 165,015 | 176,510 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 7,948 | 6,603 | 6,255 | 6,540 |
| 5026 | PERS-NORMAL COST | 45,500 | 16,320 | 17,085 | 19,620 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 34,925 | 39,840 | 47,735 |
| 5027 | MEDICAL | 29,382 | 31,155 | 33,115 | 38,990 |
| 5028 | WORKERS' COMPENSATION | 907 | 925 | 850 | 2,030 |
| 5030 | FLEXIBLE BENEFITS | 9,760 | 9,764 | 9,890 | 10,320 |
| | TOTAL, EMPLOYEE SERVICES | 245,110 | 264,959 | 272,050 | 301,745 |
| 5101 | OFFICE/OPERATING SUPPLIES | 1,998 | 898 | 3,000 | 3,300 |
| 5126 | MAINTENANCE OF EQUIPMENT | 30 | 0 | 3,000 | 3,000 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 657 | 500 | 25,000 | 25,860 |
| 5137 | PAYMENTS TO SUBRECIPIENTS | 0 | 376 | 0 | 0 |
| 5160 | TRAINING AND MEETINGS | 111 | 2,755 | 2,500 | 2,500 |
| 5161 | MILEAGE REIMBURSEMENT | 75 | 0 | 750 | 750 |
| 5162 | DUES AND SUBSCRIPTIONS | 0 | 711 | 750 | 900 |
| 5166 | OTHER DUPLICATING | 385 | 391 | 1,000 | 1,000 |
| 5167 | ADVERTISING AND PRINTING | 1,738 | 659 | 4,000 | 4,350 |
| 5173 | OTHER TELEPHONE | 799 | 505 | 3,000 | 3,000 |
| 5190 | OTHER EXPENSE | 2,927 | 208 | 4,000 | 5,485 |
| | TOTAL, M & O | 8,720 | 7,002 | 47,000 | 50,145 |
| 5125 | BUILDING MAINTENANCE | 11,500 | 10,155 | 9,570 | 9,475 |
| 5164 | FLEET SERVICES | 2,020 | 1,260 | 2,070 | 2,070 |
| 5165 | DUPLICATING | 4,170 | 2,555 | 4,700 | 1,170 |
| 5172 | TELECOMMUNICATIONS | 975 | 970 | 1,010 | 1,065 |
| 5175 | MAIL SERVICES | 1,100 | 1,320 | 2,245 | 1,550 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 7,910 | 9,655 | 9,425 | 5,165 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---|---|--|---|
| 116-109 | CDBG ADMIN | | | | |
| 5183 | INSURANCE | 13,850 | 8,350 | 7,155 | 7,120 |
| | TOTAL, INTERNAL SERVICE CHARGES | 41,525 | 34,265 | 36,175 | 27,615 |
| | SUBTOTAL, CDBG/ADMIN | 295,355 | 306,225 | 355,225 | 379,505 |
| 5901 | ALLOCATED IN | 92,779 | 76,389 | 68,480 | 75,960 |
| 5902 | ALLOCATED OUT | (121,878) | (107,146) | (99,460) | (124,615) |
| | TOTAL, CDBG ADMIN | 266,256 | 275,468 | 324,245 | 330,850 |

**CITY OF ESCONDIDO
FY 2019-20 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 | \$857,610 |
| Charges to Departments | 8,430 |
| Use of Available Fund Balance | 347,355 |
| TOTAL, Sources | <u><u>\$1,213,395</u></u> |

Uses of Funds:

| | |
|----------------------------|----------------------------------|
| <u>Operating Budget</u> | |
| Maintenance and Operations | \$1,040,915 |
| Internal Service Charges | 3,435 |
| Allocations | 169,045 |
| TOTAL, Uses | <u><u>\$1,213,395</u></u> |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

LANDSCAPE MAINTENANCE DISTRICT (LMD)



DESCRIPTION

Pursuant to the terms of the State of California "Landscaping and Lighting Act of 1972" the City of Escondido Landscape Maintenance District (LMD) was formed in 1986 as a means to fund the ongoing maintenance of landscape improvements associated with the development of specific properties within the City of Escondido. Beginning with just one zone the LMD has grown to thirty-eight zones in 2019.

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

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

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

DEPARTMENT PRIORITIES

- Provide direction to landscape maintenance contractors that will ensure the goals of the Landscape Maintenance District's maintenance program in each LMD zone are met

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Develop and monitor the LMD budget to ensure adequate funding for the administration and maintenance of each LMD zone
- Provide administrative services to developers requesting annexation of their properties into the City's LMD
- Respond to inquiries from property owners within the LMD in a timely, professional and effective manner

MAJOR BUDGET IMPACTS

- Decrease in M & O is primarily due to decrease in water expense resulting from previously added efficiencies: irrigation controllers and water efficient irrigation nozzles
- Increase in allocations in from Engineering and Parks
- Use of \$347,000 in available fund balance

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

LANDSCAPE MAINTENANCE DISTRICT

ORGANIZATIONAL CHART BY FUNCTION

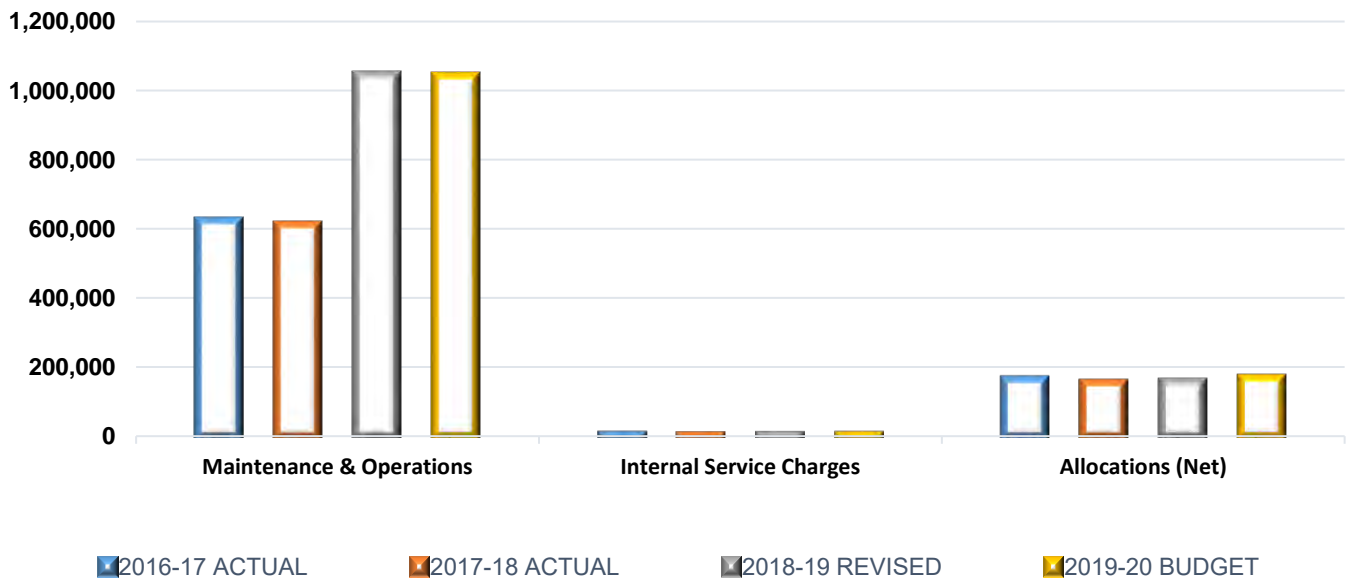
Management Analyst/
Streets

LMD Maintenance
Management

BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| BUDGET: | | | | |
| Maintenance & Operations | 622,590 | 610,523 | 1,045,825 | 1,040,915 |
| Internal Service Charges | 3,400 | 3,100 | 3,040 | 3,435 |
| Allocations (Net) | 163,990 | 154,580 | 157,820 | 169,045 |
| Total Budget | 789,981 | 768,202 | 1,206,685 | 1,213,395 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|---|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 126-795 | LANDSCAPE MAINTENANCE DISTRICT | | | | |
| 5101 | OFFICE/OPERATING SUPPLIES | 128,628 | 1,522 | 0 | 0 |
| 5131 | PROFESSIONAL SERVICES | 277,579 | 324,697 | 610,975 | 613,820 |
| 5170 | UTILITIES | 5,308 | 6,216 | 18,200 | 17,500 |
| 5171 | WATER | 211,075 | 275,287 | 411,210 | 404,120 |
| 5173 | OTHER TELEPHONE | 0 | 2,800 | 5,440 | 5,475 |
| | TOTAL, M & O | 622,590 | 610,523 | 1,045,825 | 1,040,915 |
| 5183 | INSURANCE | 3,400 | 3,100 | 3,040 | 3,435 |
| | TOTAL, INTERNAL SERVICE CHARGES | 3,400 | 3,100 | 3,040 | 3,435 |
| | SUBTOTAL, LANDSCAPE MAINTENANCE DISTRICT | 625,990 | 613,622 | 1,048,865 | 1,044,350 |
| 5901 | ALLOCATED IN | 163,990 | 154,580 | 157,820 | 169,045 |
| | TOTAL, LANDSCAPE MAINTENANCE DISTRICT | 789,981 | 768,202 | 1,206,685 | 1,213,395 |



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Special Revenue Fund Sources and Uses**

SUCCESSOR AGENCY-HOUSING

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

Sources of Funds:

| | |
|---|----------------------------------|
| Loan Repayments | \$300,000 |
| Transfer from General Fund | 25,000 |
| Sale of Property | 1,000,000 |
| Advance Payback from Successor Agency-Redevelopment | 664,465 |
| TOTAL, Sources | <u><u>\$1,989,465</u></u> |

Uses of Funds:

| | |
|-------------------------------------|----------------------------------|
| <u>Operating Budget</u> | |
| Employee Services | \$373,080 |
| Maintenance and Operations | 152,500 |
| Internal Service Charges | 27,155 |
| Allocations | <u>(228,150)</u> |
| TOTAL, Operating Budget | <u>324,585</u> |
| Housing Programs/Future Development | <u>1,664,880</u> |
| TOTAL, Uses | <u><u>\$1,989,465</u></u> |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

SUCCESSOR AGENCY - HOUSING



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

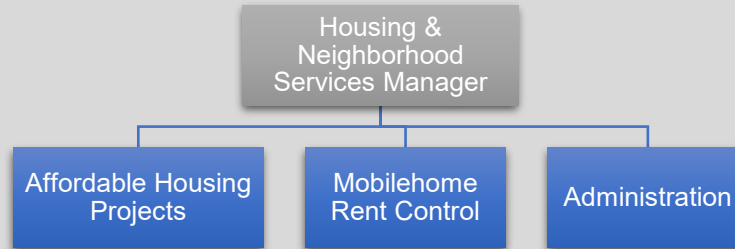
MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to increased salaries and PERS costs
- Increase in M & O is due to increase in financial analysis consulting costs for several projects currently under discussion.
- Decrease in internal service charges, primarily duplicating, mail services and network & systems administration charges
- Increase in allocations out primarily due to added allocation out to Successor Agency-Redevelopment
- Approximately \$265,000 decrease in anticipated advance payback amount from Successor Agency-Redevelopment and projected \$100,000 decrease in amount received from loan repayments

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

SUCCESSOR AGENCY-HOUSING

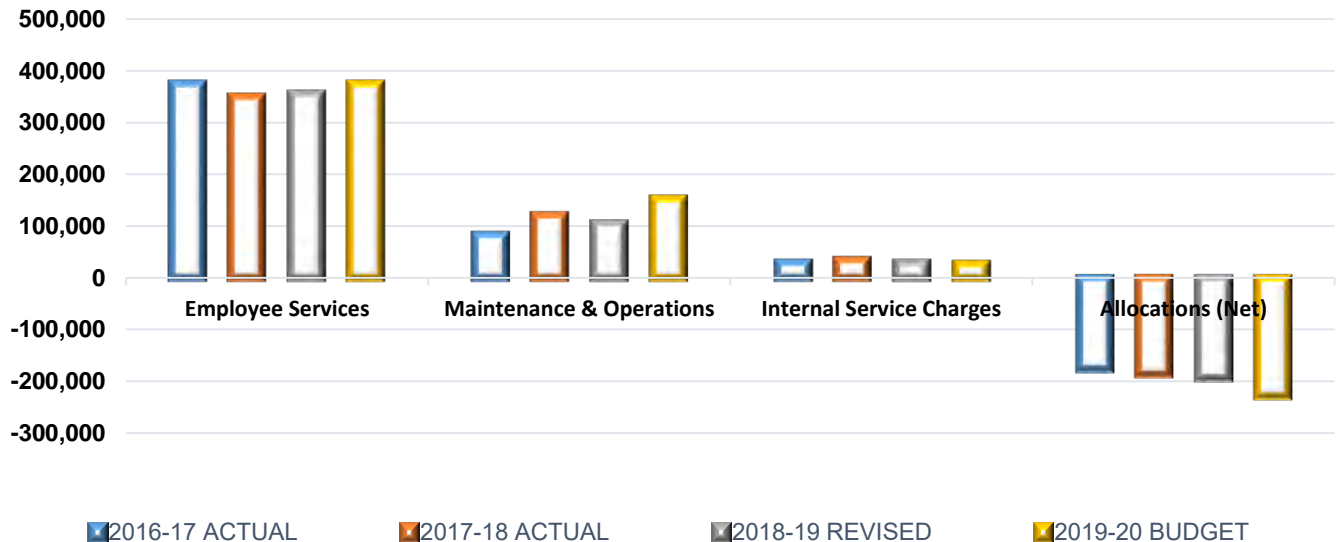
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 3.0 | 3.0 | 3.0 | 3.0 |
| Grant Funded | 1.0 | 0.0 | 0.0 | 0.0 |
| Department Total | <u>4.0</u> | <u>3.0</u> | <u>3.0</u> | <u>3.0</u> |
| BUDGET: | | | | |
| Employee Services | 373,226 | 348,763 | 355,260 | 373,080 |
| Maintenance & Operations | 83,107 | 120,595 | 105,300 | 152,500 |
| Internal Service Charges | 29,595 | 34,670 | 29,285 | 27,155 |
| Allocations (Net) | <u>(176,511)</u> | <u>(185,676)</u> | <u>(194,305)</u> | <u>(228,150)</u> |
| Total Budget | <u>309,416</u> | <u>318,352</u> | <u>295,540</u> | <u>324,585</u> |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|---------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 281-081 | SUCCESSOR AGENCY-HOUSING | | | | |
| 5001 | REGULAR FULL-TIME | 204,003 | 226,978 | 225,105 | 230,700 |
| 5002 | CONTRACT/GRANT FUNDED | 43,199 | 0 | 0 | 0 |
| 5020 | OVERTIME | 35 | 256 | 0 | 0 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 8,844 | 8,175 | 8,135 | 8,370 |
| 5026 | PERS-NORMAL COST | 71,468 | 22,544 | 23,680 | 26,030 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 49,260 | 56,550 | 64,970 |
| 5027 | MEDICAL | 27,791 | 24,571 | 25,625 | 26,970 |
| 5028 | WORKERS' COMPENSATION | 10,713 | 9,806 | 9,010 | 8,855 |
| 5030 | FLEXIBLE BENEFITS | 7,175 | 7,173 | 7,155 | 7,185 |
| | TOTAL, EMPLOYEE SERVICES | 373,226 | 348,763 | 355,260 | 373,080 |
| 5101 | OFFICE/OPERATING SUPPLIES | 2,398 | 897 | 3,000 | 2,500 |
| 5126 | MAINTENANCE OF EQUIPMENT | 30 | 90 | 1,000 | 1,000 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 19,287 | 58,603 | 45,300 | 99,800 |
| 5136 | RENTAL SUBSIDY | 50,100 | 43,875 | 45,300 | 38,000 |
| 5138 | PRIOR PERIOD EXPENSE | 0 | (4) | 0 | 0 |
| 5160 | TRAINING AND MEETINGS | 460 | 756 | 2,000 | 2,000 |
| 5161 | MILEAGE REIMBURSEMENT | 0 | 0 | 1,000 | 1,000 |
| 5162 | DUES AND SUBSCRIPTIONS | 960 | 1,100 | 2,000 | 2,500 |
| 5167 | ADVERTISING AND PRINTING | 0 | 198 | 700 | 700 |
| 5190 | OTHER EXPENSE | 0 | 91 | 5,000 | 5,000 |
| 5199 | LOAN WRITE-OFFS | 9,872 | 14,990 | 0 | 0 |
| | TOTAL, M & O | 83,107 | 120,595 | 105,300 | 152,500 |
| 5125 | BUILDING MAINTENANCE | 6,235 | 5,455 | 5,670 | 6,455 |
| 5165 | DUPLICATING | 3,070 | 5,180 | 2,870 | 1,315 |
| 5172 | TELECOMMUNICATIONS | 1,625 | 970 | 1,010 | 640 |
| 5175 | MAIL SERVICES | 5,005 | 8,885 | 7,605 | 6,215 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|---|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 281-081 | SUCCESSOR AGENCY-HOUSING | | | | |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 6,660 | 5,560 | 5,520 | 3,875 |
| 5183 | INSURANCE | 7,000 | 8,620 | 6,610 | 8,655 |
| | TOTAL, INTERNAL SERVICE CHARGES | 29,595 | 34,670 | 29,285 | 27,155 |
| | SUBTOTAL, SUCCESSOR AGENCY-HOUSING | 485,928 | 504,028 | 489,845 | 552,735 |
| 5901 | ALLOCATED IN | 67,564 | 9,018 | 10,000 | 10,000 |
| 5902 | ALLOCATED OUT | (244,075) | (194,694) | (204,305) | (238,150) |
| | TOTAL, SUCCESSOR AGENCY-HOUSING | 309,416 | 318,352 | 295,540 | 324,585 |

**CITY OF ESCONDIDO
FY 2019-20 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 | 136,000 |
| TOTAL, Sources | <u><u>\$165,000</u></u> |

Uses of Funds:

| | |
|----------------------------|--------------------------------|
| Maintenance and Operations | \$129,680 |
| Internal Service Charges | 1,140 |
| Allocations | 34,180 |
| TOTAL, Uses | <u><u>\$165,000</u></u> |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MOBILEHOME PARK MANAGEMENT



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

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

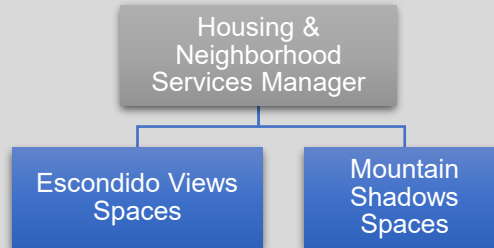
MAJOR BUDGET IMPACTS

- Decrease in M & O primarily due to decrease in utilities and HOA dues
- Increase in allocations in from Successor Agency – Housing due to an increase in legal processing

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MOBILEHOME PARK MANAGEMENT

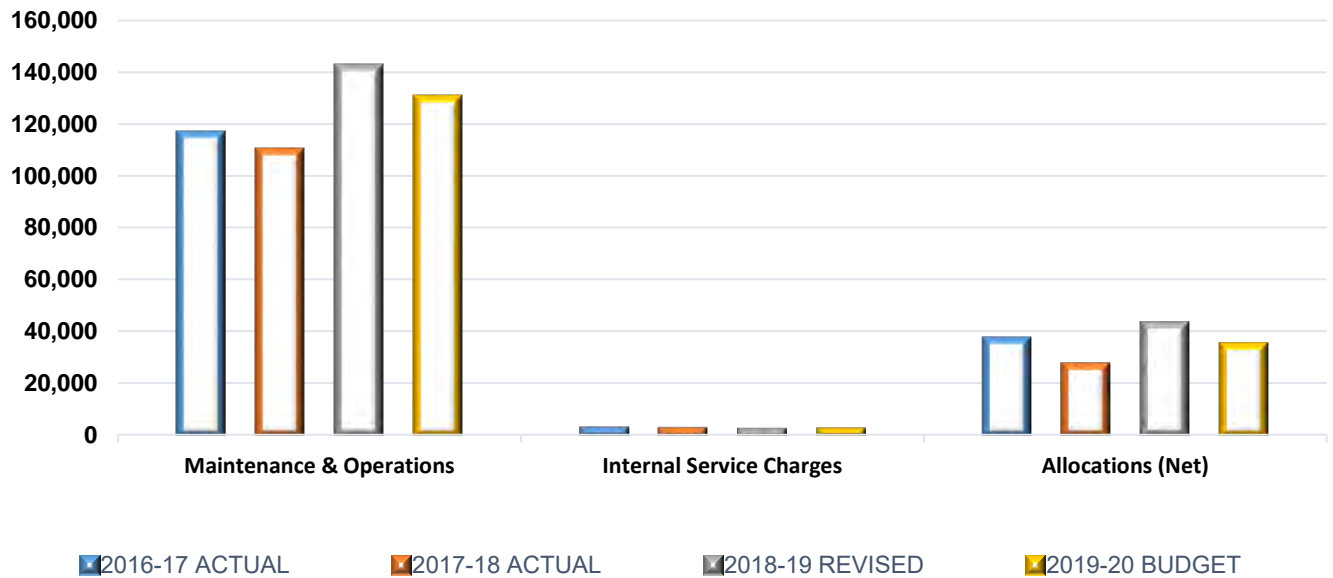
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| BUDGET: | | | | |
| Maintenance & Operations | 115,575 | 109,157 | 141,590 | 129,680 |
| Internal Service Charges | 1,520 | 1,335 | 990 | 1,140 |
| Allocations (Net) | 36,250 | 26,315 | 42,170 | 34,180 |
| Total Budget | 153,345 | 136,807 | 184,750 | 165,000 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|---|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 283-083 | MOBILEHOME PARK MANAGEMENT | | | | |
| 5101 | OFFICE/OPERATING SUPPLIES | 146 | 0 | 500 | 500 |
| 5131 | PROFESSIONAL SERVICES | 112,634 | 106,308 | 136,600 | 125,250 |
| 5167 | ADVERTISING & PRINTING | 0 | 0 | 490 | 400 |
| 5190 | OTHER EXPENSE | 2,795 | 2,849 | 4,000 | 3,530 |
| | TOTAL, M & O | 115,575 | 109,157 | 141,590 | 129,680 |
| 5183 | INSURANCE | 1,520 | 1,335 | 990 | 1,140 |
| | TOTAL, INTERNAL SERVICE CHARGES | 1,520 | 1,335 | 990 | 1,140 |
| | SUBTOTAL, MOBILEHOME PARK MANAGEMENT | 117,095 | 110,492 | 142,580 | 130,820 |
| 5901 | ALLOCATED IN | 36,250 | 26,315 | 42,170 | 34,180 |
| | TOTAL, MOBILEHOME PARK MANAGEMENT | 153,345 | 136,807 | 184,750 | 165,000 |

**CITY OF ESCONDIDO
FY 2019-20 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 | \$596,820 |
| Loan Repayments | 100,000 |
| TOTAL, Sources | <u><u>\$696,820</u></u> |

Uses of Funds:

| | |
|--------------------------------|--------------------------------|
| <u>Operating Budget</u> | |
| Maintenance and Operations | \$25,470 |
| Internal Service Charges | 315 |
| Allocations | 43,875 |
| TOTAL, Operating Budget | <u><u>69,660</u></u> |
| Programs | 627,160 |
| TOTAL, Uses | <u><u>\$696,820</u></u> |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

HOME PROGRAM



DESCRIPTION

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

The HOME program is a federal block grant program established by the 1990 Cranston-Gonzalez National Affordable Housing Act to implement local housing strategies

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

DEPARTMENT PRIORITIES

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

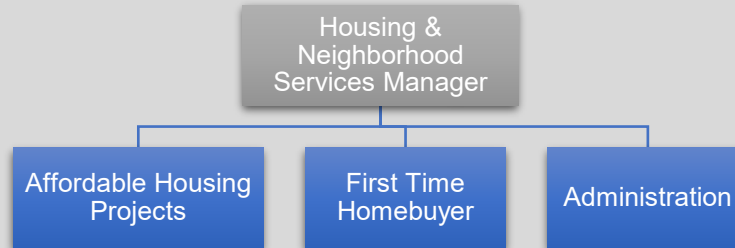
MAJOR BUDGET IMPACTS

- Decrease in M & O is primarily due to decreases in professional services, training & meetings and advertising & printing
- Increase in allocations in from the Successor Agency-Housing department
- Approximately \$52,000 decrease in grant revenue, \$50,000 decrease in projected amount of loan repayments and \$84,000 decrease in use of funds for HOME programs.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

HOME PROGRAM

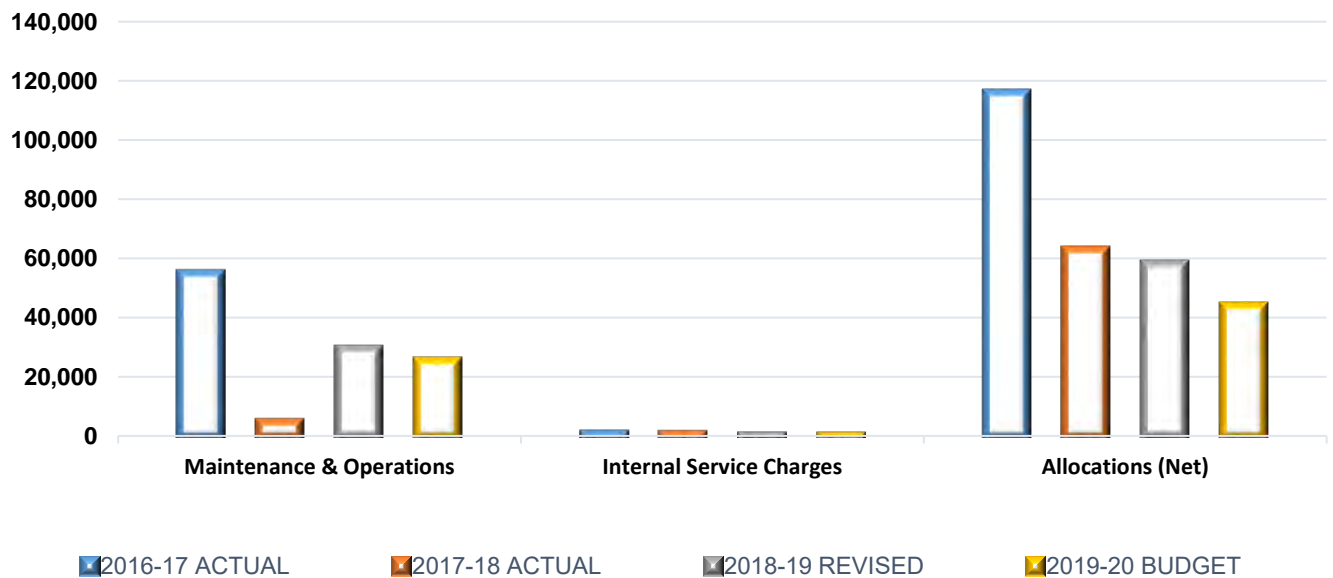
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| BUDGET: | | | | |
| Maintenance & Operations | 55,010 | 4,869 | 29,500 | 25,470 |
| Internal Service Charges | 905 | 805 | 340 | 315 |
| Allocations (Net) | 115,860 | 62,610 | 58,130 | 43,875 |
| Total Budget | 171,775 | 68,284 | 87,970 | 69,660 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 284-084 | HOME PROGRAM | | | | |
| 5101 | OFFICE/OPERATING SUPPLIES | 638 | 735 | 2,000 | 1,970 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 3,628 | 3,841 | 19,500 | 18,500 |
| 5138 | PRIOR PERIOD EXPENSE | 0 | (220) | 0 | 0 |
| 5160 | TRAINING AND MEETINGS | 25 | 13 | 3,000 | 2,000 |
| 5161 | MILEAGE REIMBURSEMENT | 0 | 0 | 1,000 | 500 |
| 5162 | DUES AND SUBSCRIPTIONS | 500 | 500 | 2,000 | 1,500 |
| 5167 | ADVERTISING AND PRINTING | 219 | 0 | 2,000 | 1,000 |
| 5199 | LOAN WRITE-OFFS | 50,000 | 0 | 0 | 0 |
| | TOTAL, M & O | 55,010 | 4,869 | 29,500 | 25,470 |
| 5183 | INSURANCE | 905 | 805 | 340 | 315 |
| | TOTAL, INTERNAL SERVICE CHARGES | 905 | 805 | 340 | 315 |
| | SUBTOTAL, HOME PROGRAM | 55,915 | 5,674 | 29,840 | 25,785 |
| 5901 | ALLOCATED IN | 115,860 | 62,610 | 58,130 | 43,875 |
| | TOTAL, HOME PROGRAM | 171,775 | 68,284 | 87,970 | 69,660 |



Trust Funds

CITY OF ESCONDIDO
FY 2019-20 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 | \$3,572,325 |
| TOTAL, Sources | <u>\$3,572,325</u> |

Uses of Funds:

| | |
|--|---------------------------|
| Transfer to Successor Agency-Redevelopment | \$3,572,325 |
| TOTAL, Uses | <u>\$3,572,325</u> |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

REDEVELOPMENT OBLIGATION RETIREMENT FUND



DESCRIPTION

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

DEPARTMENT PRIORITIES

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

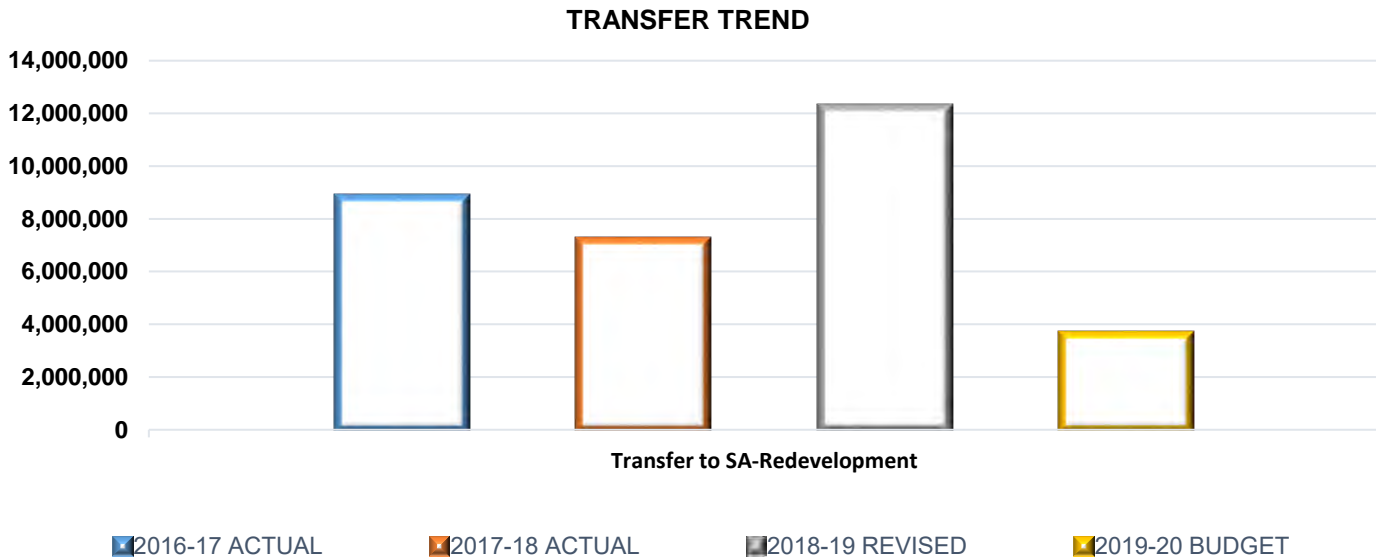
MAJOR BUDGET IMPACTS

\$8.6 million decrease in transfer to SA-Redevelopment primarily due to \$1 million use of available fund balance, \$7 million decrease in bond principal due, \$.4 million decrease in advance payment amount and \$.2 million decrease in bond interest due as a result of the 2007A/B bonds being paid in full during Fiscal Year 2018/19.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

REDEVELOPMENT OBLIGATION RETIREMENT FUND

| BUDGET SUMMARY | | | | |
|--|---------------------------|---------------------------|----------------------------|---------------------------|
| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
| BUDGET: | | | | |
| Transfer to Successor Agency-Redevelopment | 8,783,836 | 7,148,700 | 12,199,905 | 3,572,325 |





**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Successor Agency - Redevelopment Sources and Uses**

SUCCESSOR AGENCY-REDEVELOPMENT

This fund was established to account for transactions related to the winding down of the redevelopment agency.

Sources of Funds:

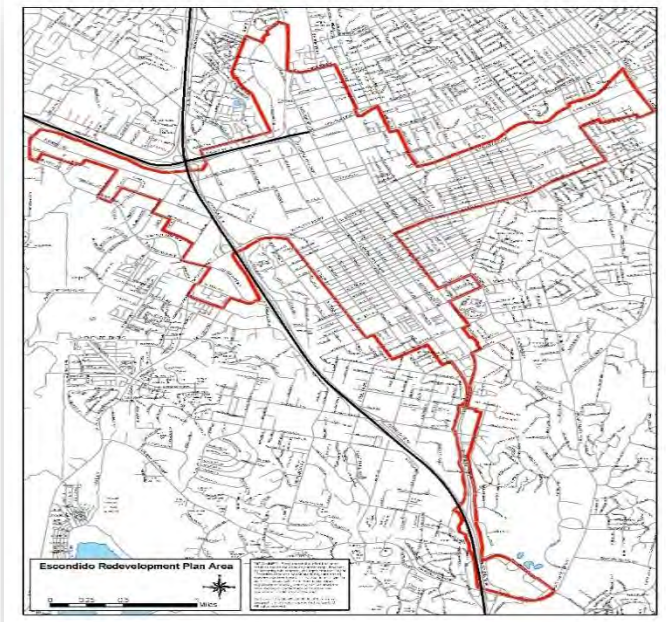
| | |
|--|----------------------------------|
| Transfer from Redevelopment Obligation Retirement Fund | \$3,572,325 |
| Use of Available Fund Balance | \$953,955 |
| TOTAL, Sources | <u><u>\$4,526,280</u></u> |

Uses of Funds:

| | |
|---|----------------------------------|
| Maintenance and Operations | \$7,495 |
| Internal Service Charges | 3,505 |
| Allocations | 239,000 |
| TOTAL, Operating Budget | <u><u>250,000</u></u> |
| Advance Payback to General Fund | 2,657,860 |
| Advance Payback to Successor Agency-Housing | 664,465 |
| Advance Payback to Traffic Impact Fund | 953,955 |
| TOTAL, Uses | <u><u>\$4,526,280</u></u> |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

SUCCESSOR AGENCY - REDEVELOPMENT



DESCRIPTION

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

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

redevelopment agency, is charged with managing and dissolving the assets of the former agency under the direction of an Oversight Board.

The Oversight Board is a seven-member board established by state law (ABx1 26) and was formed to supervise the activities of the Successor Agency in winding down redevelopment. The Oversight Board has a fiduciary responsibility to holders of Enforceable Obligations and the taxing entities that benefit from distributions of property tax and other revenues. The members of the Oversight Board are appointed by specific entities within the former redevelopment area as required by statute.

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

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

DEPARTMENT PRIORITIES

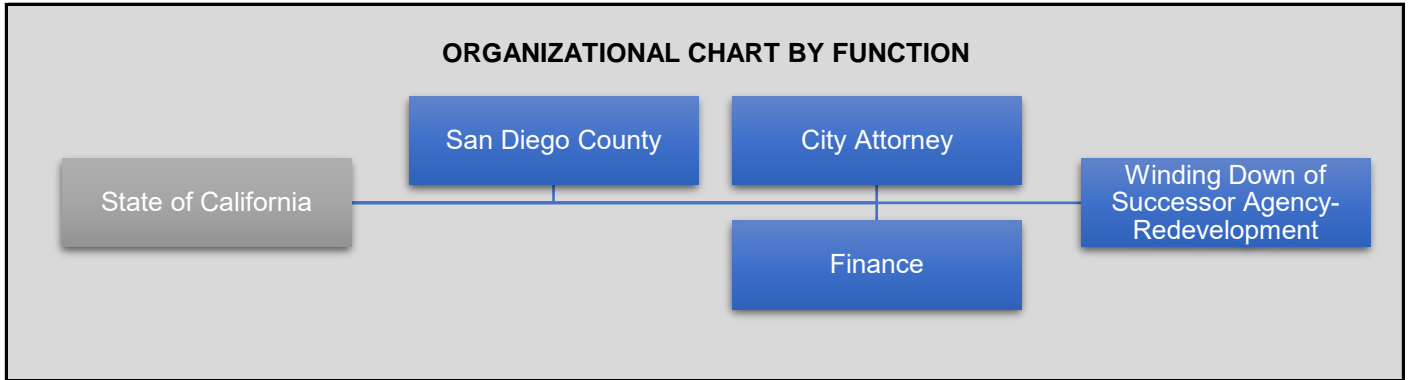
- To make timely payments of enforceable obligations incurred during the winding down of the redevelopment agency

MAJOR BUDGET IMPACTS

- Decrease in the projected amount of bond debt service payments due. Final debt service payment on bonds was made on September 1, 2018.
- Decrease in general liability charges
- \$8.6 million decrease in transfer to SA-Redevelopment primarily due to \$1 million use of available fund balance, \$7 million decrease in bond principal due, \$.4 million decrease in advance payment amount and \$.2 million decrease in bond interest due as a result of the 2007A/B bonds being paid in full during Fiscal Year 2018/19.
- \$954,000 use of available fund balance to pay the advance from the Traffic Impact fund in full

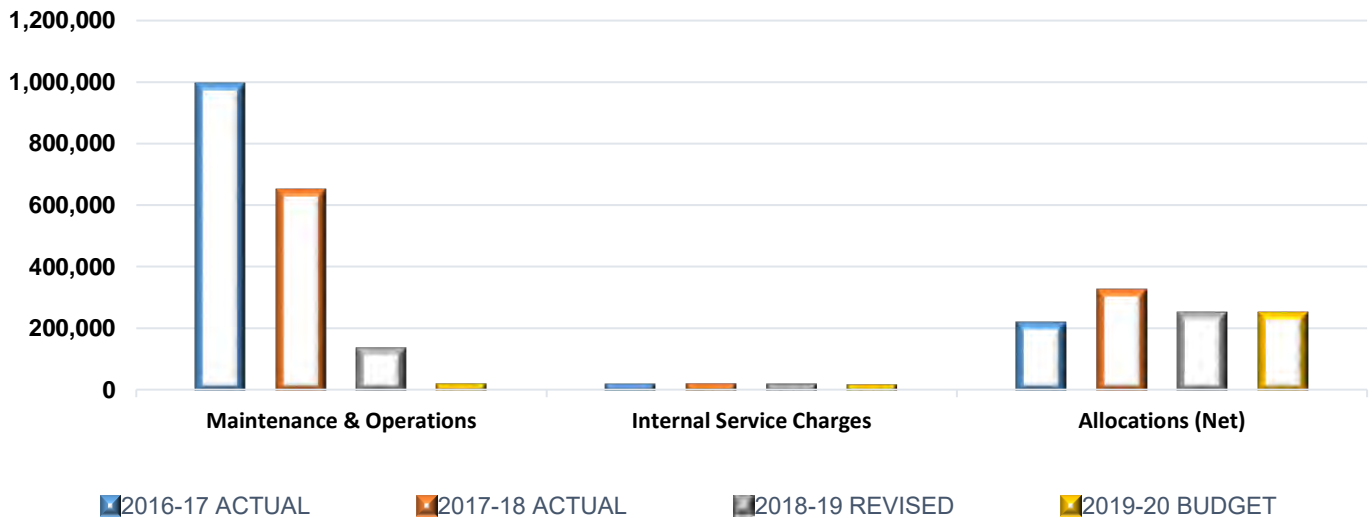
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

SUCCESSOR AGENCY-REDEVELOPMENT



| BUDGET SUMMARY | | | | |
|--------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
| BUDGET: | | | | |
| Maintenance & Operations | 983,093 | 638,137 | 123,775 | 7,495 |
| Internal Service Charges | 5,815 | 6,690 | 5,955 | 3,505 |
| Allocations (Net) | 208,265 | 313,470 | 239,045 | 239,000 |
| Total Budget | 1,197,173 | 958,297 | 368,775 | 250,000 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|---|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 791-091 | SUCCESSOR AGENCY-REDEVELOPMENT | | | | |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 5,500 | 4,120 | 5,000 | 7,495 |
| 5501 | INTEREST EXPENSE | 340,163 | 340,588 | 0 | 0 |
| 5502 | BOND INTEREST | 766,145 | 422,144 | 182,170 | 0 |
| 5505 | BOND EXPENSE | 75,548 | 75,548 | 38,735 | 0 |
| 5509 | BOND AMORTIZATION | (204,263) | (204,263) | (102,130) | 0 |
| | TOTAL, M & O | 983,093 | 638,137 | 123,775 | 7,495 |
| 5183 | INSURANCE | 5,815 | 6,690 | 5,955 | 3,505 |
| | TOTAL, INTERNAL SERVICE CHARGES | 5,815 | 6,690 | 5,955 | 3,505 |
| | SUBTOTAL, SUCCESSOR AGENCY-REDEVELOPMENT | 988,908 | 644,827 | 129,730 | 11,000 |
| 5901 | ALLOCATED IN | 208,265 | 313,470 | 239,045 | 239,000 |
| | TOTAL, SUCCESSOR AGENCY-REDEVELOPMENT | 1,197,173 | 958,297 | 368,775 | 250,000 |



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Trust Fund - Sources and Uses**

Section 115 Irrevocable Pension Trust Fund

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

Sources of Funds:

| | |
|----------------------------|----------------------------------|
| Transfer from General Fund | \$2,657,860 |
| Interest | 100,000 |
| TOTAL, Sources | <u><u>\$2,757,860</u></u> |

Uses of Funds:

| | |
|--------------------|----------------------------------|
| Add to Reserves | 2,757,860 |
| TOTAL, Uses | <u><u>\$2,757,860</u></u> |

SECTION 115 IRREVOCABLE TRUST FUND



DESCRIPTION

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

The General Fund portion of the advance payback from the Successor Agency–Redevelopment fund is used to fund this trust.



Debt Service Funds

**CITY OF ESCONDIDO
FY 2019-20 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 | \$4,703,425 |
| Penalties | 23,800 |
| Interest | 33,200 |
| TOTAL, Sources | <u><u>\$4,760,425</u></u> |

Uses of Funds:

| | |
|--------------------|----------------------------------|
| Bond Interest | \$2,791,375 |
| Bond Expense | 4,050 |
| Bond Principal | 1,965,000 |
| TOTAL, Uses | <u><u>\$4,760,425</u></u> |

GENERAL OBLIGATION BOND DEBT SERVICE



DESCRIPTION

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

The General Obligation Bonds, Series A were authorized at the election of the registered voters of the City held on November 2, 2004 at which two-

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

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAJOR BUDGET IMPACTS

Increase to the bottom line of this budget is primarily due to increase in the amount of bond principal due during 2019-20

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

GENERAL OBLIGATION BOND DEBT SERVICE

ORGANIZATIONAL CHART BY FUNCTION

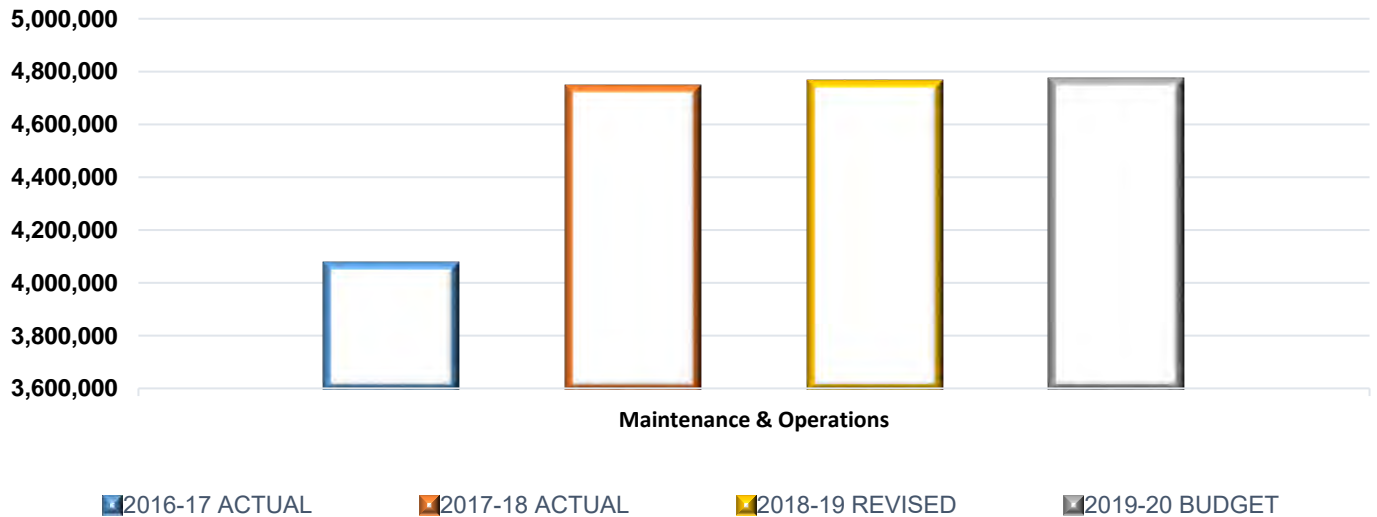
Accountant

GO Bond Debt
Administration

BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| BUDGET: | | | | |
| Maintenance & Operations | 4,064,306 | 4,732,806 | 4,751,950 | 4,760,425 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 320-150 | GENERAL OBLIGATION BOND DEBT SERVICE | | | | |
| 5502 | BOND INTEREST | 3,002,400 | 2,950,900 | 2,877,900 | 2,791,375 |
| 5505 | BOND EXPENSE | 1,906 | 1,906 | 4,050 | 4,050 |
| 5520 | BOND PRINCIPAL | 1,060,000 | 1,780,000 | 1,870,000 | 1,965,000 |
| | TOTAL, M & O | 4,064,306 | 4,732,806 | 4,751,950 | 4,760,425 |
| | TOTAL, GENERAL OBLIGATION BOND DEBT SERVICE | 4,064,306 | 4,732,806 | 4,751,950 | 4,760,425 |



**CITY OF ESCONDIDO
FY 2019-20 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 | \$336,595 |
| Interest | 100 |
| Use of Available Fund Balance | 29,000 |
| TOTAL, Sources | <u><u>\$365,695</u></u> |

Uses of Funds:

| | |
|--------------------|--------------------------------|
| Bond Interest | \$118,645 |
| Bond Expense | 2,050 |
| Bond Principal | 245,000 |
| TOTAL, Uses | <u><u>\$365,695</u></u> |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

REIDY CREEK GOLF COURSE DEBT SERVICE



DESCRIPTION

This fund was established to account for transactions of all debt issued by the City related to the construction of the Reidy Creek Golf Course, including the accumulation of resources for and the payment of interest and principal on long-term bonds. Funding is provided by a transfer from the General Fund.

The Reidy Creek Golf Course Lease Revenue Bonds, Series 2001 were issued on March 1, 2001 in the amount of \$6,300,000 to fund the acquisition, construction, and equipping of a public golf course and related flood control, water well, and ancillary facilities. The

golf course is an 18-hole executive municipal course that opened to the public in July 2002. It is constructed on approximately 65-acre site that was vacant/undeveloped land of which approximately 25 acres was owned by the City and 40 acres was owned by the Developer. A portion of the golf course is designed as a flood control detention basin to reduce peak-flow storm water runoff from the adjacent Reidy Creek. The City has covenanted in the Lease Agreement that, for as long as the Project is available for its use and possession, it will make the necessary annual appropriations within its budget for all lease payments.

On March 28, 2013, the Series 2013A Refunding Bonds were issued in the amount of \$4,830,000 to refund the Series 2001 Bonds and to pay the costs of issuance of the bonds. These Bonds will be paid off by October 1, 2030.

DEPARTMENT PRIORITIES

- Pay bond principal and interest in a timely manner
- Reconcile bond statements monthly to ensure transactions are posted accurately by the Trustee

MAJOR BUDGET IMPACTS

Use of \$29,000 in available fund balance to cover debt service payments due during 2019-20

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

REIDY CREEK GOLF COURSE DEBT SERVICE

ORGANIZATIONAL CHART BY FUNCTION

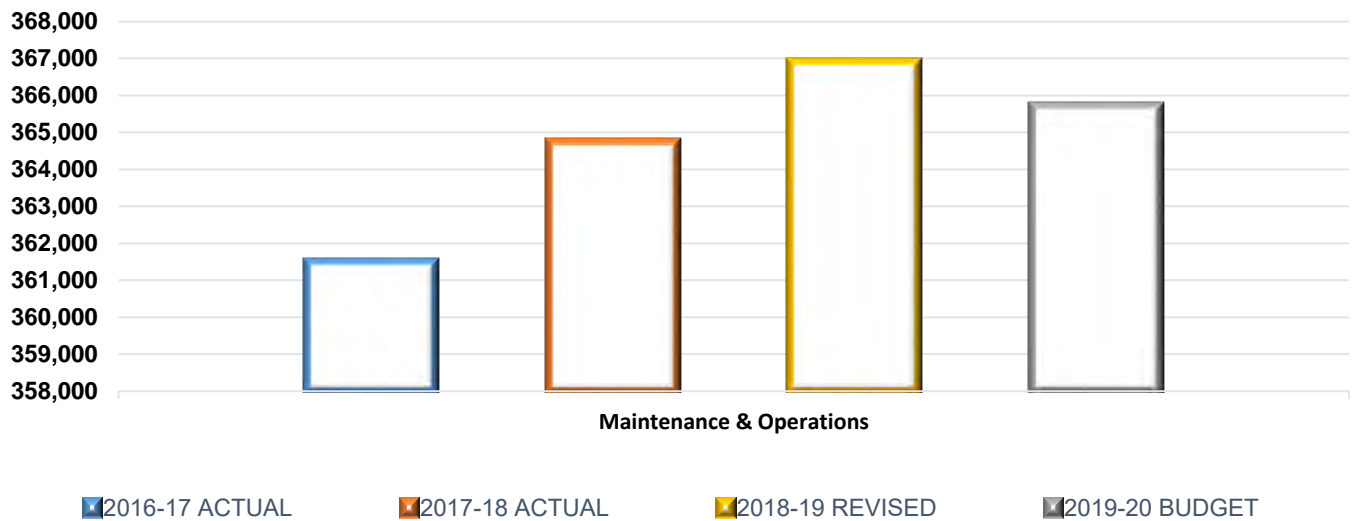
Accountant

Reidy Creek
Debt
Administration

BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| BUDGET: | | | | |
| Maintenance & Operations | 361,477 | 364,727 | 366,895 | 365,695 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 376-175 | REIDY CREEK GOLF COURSE DEBT SERVICE | | | | |
| 5502 | BOND INTEREST | 139,569 | 132,819 | 125,845 | 118,645 |
| 5505 | BOND EXPENSE | 1,908 | 1,908 | 6,050 | 2,050 |
| 5520 | BOND PRINCIPAL | 220,000 | 230,000 | 235,000 | 245,000 |
| | TOTAL, M & O | 361,477 | 364,727 | 366,895 | 365,695 |
| | TOTAL, REIDY CREEK GOLF COURSE DEBT SERVICE | 361,477 | 364,727 | 366,895 | 365,695 |



Enterprise Funds

CITY OF ESCONDIDO
FY 2019-20 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 | \$41,500,000 |
| Water Service Charges | 16,500,000 |
| Vista Irrigation District (Filtration Charge) | 1,800,000 |
| Sale of Electric Power | 75,000 |
| Lake Income | 880,000 |
| Connection Charges | 400,000 |
| Other Revenue | 30,000 |
| Interest | 132,000 |
| Vista Irrigation District (Capital Project Reimbursement) | 2,000,000 |
| State/Federal Grants | 500,000 |
| Reimbursement from LS&S | 51,285 |
| TOTAL, Sources | <u><u>\$63,868,285</u></u> |

Uses of Funds:

| | |
|--|-----------------------------------|
| <u>Operating Budget (Water, Canal and Lakes)</u> | |
| Employee Services | \$11,651,285 |
| Maintenance and Operations | 35,942,665 |
| Capital Outlay | 565,000 |
| Internal Service Charges | 2,280,945 |
| Allocations | 6,375,725 |
| TOTAL, Operating Budget | <u><u>56,815,620</u></u> |
| Transfer to Water Capital Project Fund | 700,000 |
| Bond Principal | 1,235,000 |
| SRF Loan Principal | 249,540 |
| Add to Capital Project Reserves | 4,868,125 |
| TOTAL, Uses | <u><u>\$63,868,285</u></u> |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

WATER



DESCRIPTION

The Water Enterprise Fund was created to account for the financial activity of the City's water utility. The water utility serves over 26,000 residences and businesses, and is financed and operated in a manner similar to a private enterprise. The costs (expenses, including depreciation) of providing these services to the general public are financed or recovered primarily through user charges.

The Water Division operates the Escondido – VID Water Treatment Plant and the distribution system according to State and Federal regulations, insuring

that the highest quality water is delivered at the most economical cost. Each day Water staff performs the following services:

- Operators at the Water Treatment Plant check water quality constantly, making adjustments in treatment as necessary to conform to regulatory requirements. Operators are also responsible for moving water within the distribution system.
- Distribution staff operates and maintains approximately 440 miles of pipeline, 11 reservoirs, and 5 pumping stations. When pipeline breaks occur, staff performs emergency repairs to the system around the clock.
- Meter Reading staff collects usage information from approximately 26,000 meters on a monthly basis.

DEPARTMENT PRIORITIES

- Provide safe, reliable, quality water to the residents, businesses and agricultural interests of Escondido in an economical and effective manner
- Provide water education and public outreach for water resources, water quality, conservation, watershed management and pollution prevention
- Maintain the water treatment facilities and distribution system to meet or exceed all regulatory requirements

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Provide for future growth and reliability by optimizing existing facilities and planning improvements to increase redundancy in supply and treatment

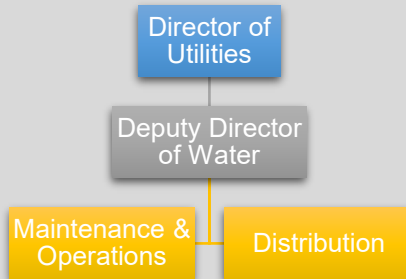
MAJOR BUDGET IMPACTS

- Increase in employee services due to salary increases because of negotiated pay increases, PERS cost increase, as well as increases in medical projections, offset by decrease in workers' compensation charges. One Asset Program Coordinator position moved to the Enterprise Software & Web Administration department.
- Increase in M & O primarily due to increase in water usage at all city facilities, increase in real estate taxes on property outside of city limits, offset by decrease in bond interest
- Increase in capital outlay primarily due to purchase of hydro excavator, offset by prior year capital purchases not applicable during Fiscal Year 2019-20.
- Increase in internal service charges, primarily building maintenance and fleet charges
- Increase in allocations in, primarily from Police and Information Systems
- \$4.9 million addition to capital project reserves
- Water rates and fees are scheduled to increase by 5.5% in March 2020, which will fund increased costs and go towards major capital projects like the canal underground and Wohlford Dam Replacement projects

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

WATER

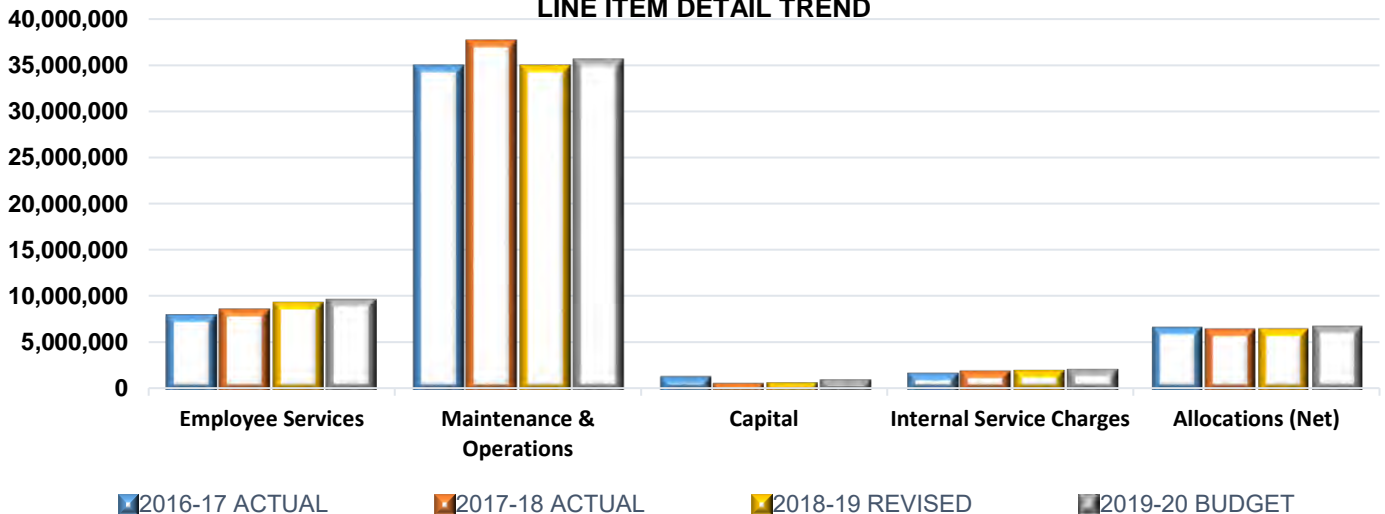
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 62.0 | 62.0 | 63.0 | 62.0 |
| Contract/Grant Funded | 5.0 | 5.0 | 5.0 | 5.0 |
| Temporary Part-Time (FTE) | 0.7 | 0.7 | 0.7 | 0.7 |
| Department Total | <u>67.7</u> | <u>67.7</u> | <u>68.7</u> | <u>67.7</u> |
| BUDGET: | | | | |
| Employee Services | 7,593,261 | 8,211,882 | 8,930,975 | 9,234,000 |
| Maintenance & Operations | 34,531,307 | 37,319,667 | 34,536,865 | 35,146,675 |
| Capital Outlay | 901,379 | 174,174 | 235,500 | 557,000 |
| Internal Service Charges | 1,277,930 | 1,499,615 | 1,577,730 | 1,683,815 |
| Allocations (Net) | 6,250,333 | 6,063,057 | 6,047,305 | 6,350,295 |
| Total Budget | <u>50,554,209</u> | <u>53,268,395</u> | <u>51,328,375</u> | <u>52,971,785</u> |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET |
|---------------------------------|---------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 555-410 WATER | | | | | |
| 5001 | REGULAR FULL-TIME | 4,359,026 | 4,721,765 | 5,238,595 | 5,308,625 |
| 5002 | CONTRACT/GRANT FUNDED | 196,935 | 238,695 | 245,685 | 251,545 |
| 5004 | TEMPORARY PART-TIME | 62,022 | 13,312 | 14,335 | 14,335 |
| 5020 | OVERTIME | 443,414 | 395,988 | 203,160 | 203,160 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 166,960 | 167,790 | 180,295 | 179,575 |
| 5026 | PERS-NORMAL COST | 1,357,182 | 494,980 | 543,610 | 547,960 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 1,101,414 | 1,296,065 | 1,553,095 |
| 5027 | MEDICAL | 585,674 | 627,005 | 724,570 | 783,600 |
| 5028 | WORKERS' COMPENSATION | 369,436 | 389,310 | 421,545 | 330,985 |
| 5030 | FLEXIBLE BENEFITS | 52,613 | 61,623 | 63,115 | 61,120 |
| TOTAL, EMPLOYEE SERVICES | | 7,593,261 | 8,211,882 | 8,930,975 | 9,234,000 |
| 5101 | OFFICE/OPERATING SUPPLIES | 888,984 | 893,433 | 1,069,500 | 1,069,500 |
| 5104 | PURCHASED WATER | 21,058,343 | 27,511,621 | 23,000,000 | 23,000,000 |
| 5106 | CHEMICALS | 898,492 | 1,033,392 | 3,000,000 | 3,000,000 |
| 5107 | MINOR TOOLS & EQUIPMENT | 18,493 | 20,392 | 23,500 | 30,500 |
| 5114 | AUTOMOTIVE REPAIR PARTS | 63 | 0 | 0 | 0 |
| 5126 | MAINTENANCE OF EQUIPMENT | 264,073 | 367,922 | 395,300 | 395,300 |
| 5128 | MAJOR MAINTENANCE | 395,411 | 391,293 | 672,000 | 672,000 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 682,640 | 601,739 | 807,885 | 807,885 |
| 5153 | SETTLEMENTS | 4,110,762 | 35,470 | 0 | 0 |
| 5159 | OTHER MAIL | 6,401 | 0 | 0 | 0 |
| 5160 | TRAINING AND MEETINGS | 43,212 | 37,910 | 32,250 | 36,000 |
| 5161 | MILEAGE REIMBURSEMENT | 275 | 197 | 600 | 600 |
| 5162 | DUES AND SUBSCRIPTIONS | 54,963 | 47,255 | 39,020 | 39,020 |
| 5163 | AUTO ALLOWANCE | 5,130 | 5,130 | 5,100 | 5,100 |
| 5167 | ADVERTISING AND PRINTING | 18,170 | 19,421 | 38,500 | 38,500 |
| 5170 | UTILITIES | 599,755 | 815,491 | 676,830 | 676,830 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|--|----------------------------------|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 555-410 | WATER | | | | |
| 5171 | WATER | 2,007,812 | 2,142,632 | 1,500,000 | 2,000,000 |
| 5173 | OTHER TELEPHONE | 26,597 | 22,006 | 22,400 | 25,000 |
| 5180 | RENT | 352,628 | 367,524 | 326,765 | 326,765 |
| 5190 | OTHER EXPENSE | 254,564 | 255,810 | 181,920 | 329,965 |
| 5193 | SOFTWARE | 164,077 | 91,711 | 141,240 | 144,575 |
| 5194 | MINOR OFFICE EQUIPMENT | 2,882 | 34,006 | 30,300 | 30,300 |
| 5501 | INTEREST | 79,718 | 73,755 | 67,925 | 62,075 |
| 5502 | BOND INTEREST | 2,590,306 | 2,545,006 | 2,497,910 | 2,448,840 |
| 5505 | BOND EXPENSE | 71,002 | 69,997 | 71,370 | 71,370 |
| 5509 | BOND AMORTIZATION | (63,445) | (63,445) | (63,450) | (63,450) |
| TOTAL, M & O | | 34,531,307 | 37,319,667 | 34,536,865 | 35,146,675 |
| 5209 | OTHER CAPITAL OUTLAY | 901,379 | 174,174 | 235,500 | 557,000 |
| TOTAL, CAPITAL OUTLAY | | 901,379 | 174,174 | 235,500 | 557,000 |
| 5125 | BUILDING MAINTENANCE | 174,905 | 236,685 | 250,285 | 273,210 |
| 5164 | FLEET SERVICES | 513,130 | 673,450 | 676,580 | 765,440 |
| 5165 | DUPLICATING | 5,205 | 6,900 | 10,980 | 7,575 |
| 5172 | TELECOMMUNICATIONS | 32,125 | 32,585 | 23,755 | 29,350 |
| 5174 | RADIO COMMUNICATIONS | 10,525 | 43,040 | 50,340 | 40,050 |
| 5175 | MAIL SERVICES | 5,735 | 7,150 | 5,990 | 4,605 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 75,675 | 80,225 | 105,730 | 118,445 |
| 5183 | INSURANCE | 460,630 | 419,580 | 454,070 | 445,140 |
| TOTAL, INTERNAL SERVICE CHARGES | | 1,277,930 | 1,499,615 | 1,577,730 | 1,683,815 |
| SUBTOTAL, WATER | | 44,303,877 | 47,205,338 | 45,281,070 | 46,621,490 |
| 5901 | ALLOCATED IN | 6,565,705 | 6,459,255 | 6,489,015 | 6,771,940 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|---------------------|---------------|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 555-410 | WATER | | | | |
| 5902 | ALLOCATED OUT | (315,372) | (396,198) | (441,710) | (421,645) |
| TOTAL, WATER | | 50,554,209 | 53,268,395 | 51,328,375 | 52,971,785 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CANAL OPERATIONS



DESCRIPTION

A section of the Water Division, Canal Operations provides maintenance on the Escondido Canal, which carries untreated water 14 miles from the intake on the San Luis Rey River to Lake Wohlford. Staff coordinates with the Vista Irrigation District to ensure the safe and adequate transfer of water from the San Luis Rey River diversion structure to Lake Wohlford in an economical and effective manner. Water from the canal serves customers of the City of Escondido and the Vista Irrigation District, as well as members of the La Jolla, Pala, Pauma, Rincon, and San Pasqual Bands of Mission Indians.

Challenges:

- The Escondido Canal is more than one hundred twenty-five years old. The last major rehabilitation performed on the structure was in the early 1920s. Because of its age, there is an annual maintenance period to keep the canal in operating order.
- The entire length of the canal is inspected three times a week when water is being transferred.
- The inspection is completed by two staff members patrolling the 14 miles on foot.
- During inclement weather, the canal may be patrolled daily.
- The canal's integrity is inspected immediately if an earthquake occurs.

DEPARTMENT PRIORITIES

- Ensure the safe and adequate transfer of water from the San Luis Rey River diversion structure to Lake Wohlford
- Coordinate with the Vista Irrigation District and the Indian Water Authority to ensure effective implementation of the San Luis Rey Water Rights Settlement

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Maintain the Escondido Canal and all associated structures (e.g., the diversion dam, silt basins, and monitoring equipment)

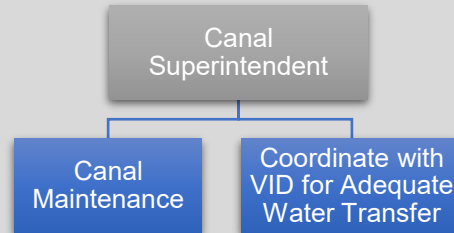
MAJOR BUDGET IMPACTS

- Decrease in employee services is due to employee turnover
- Decrease in capital outlay due to prior year capital purchase not applicable during Fiscal Year 2019-20
- Increase in internal service charges, primarily fleet charges
- Increase in allocation in from Water

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CANAL OPERATIONS

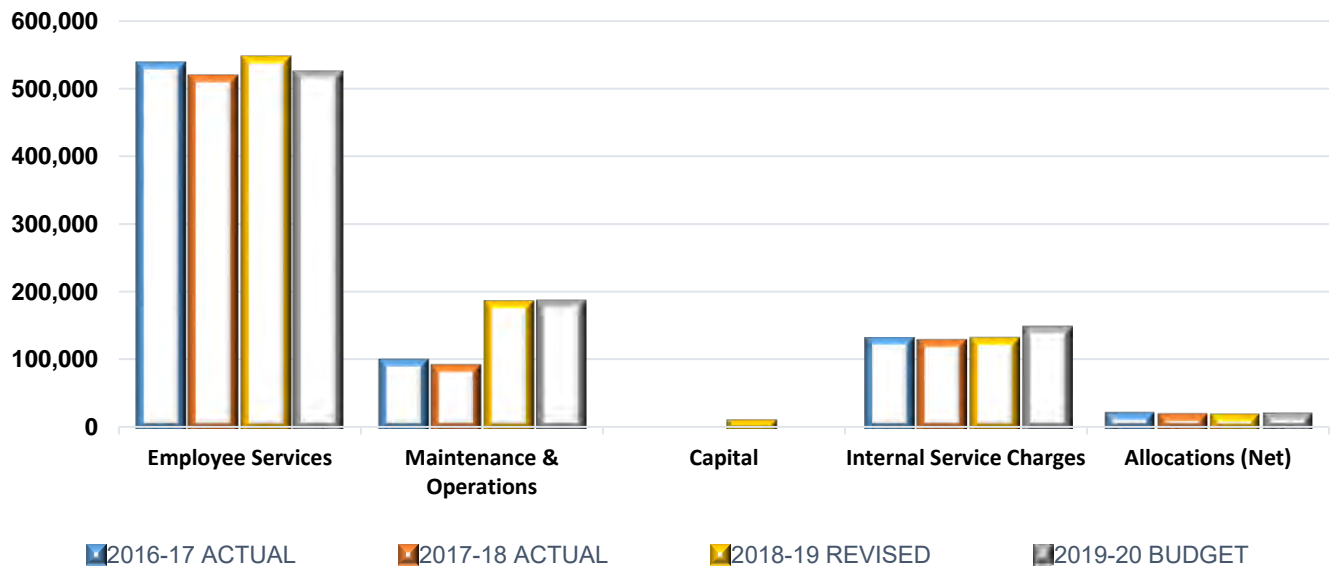
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 5.0 | 5.0 | 5.0 | 5.0 |
| BUDGET: | | | | |
| Employee Services | 533,625 | 514,511 | 541,815 | 519,570 |
| Maintenance & Operations | 95,036 | 87,161 | 181,740 | 181,740 |
| Capital Outlay | 0 | 0 | 5,500 | 0 |
| Internal Service Charges | 126,945 | 123,930 | 126,995 | 143,085 |
| Allocations (Net) | 16,386 | 14,665 | 14,140 | 15,505 |
| Total Budget | 771,992 | 740,266 | 870,190 | 859,900 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET |
|---------------------------------|----------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 555-412 CANAL OPERATIONS | | | | | |
| 5001 | REGULAR FULL-TIME | 291,226 | 281,785 | 280,750 | 273,535 |
| 5020 | OVERTIME | 34,391 | 27,670 | 32,300 | 32,300 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 11,418 | 10,632 | 11,010 | 11,520 |
| 5026 | PERS-NORMAL COST | 83,941 | 25,739 | 29,710 | 31,055 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 64,300 | 69,730 | 76,100 |
| 5027 | MEDICAL | 71,751 | 66,743 | 78,295 | 61,535 |
| 5028 | WORKERS' COMPENSATION | 23,381 | 22,207 | 23,180 | 16,805 |
| 5030 | FLEXIBLE BENEFITS | 17,517 | 15,435 | 16,840 | 16,720 |
| TOTAL, EMPLOYEE SERVICES | | 533,625 | 514,511 | 541,815 | 519,570 |
| 5101 | OFFICE/OPERATING SUPPLIES | 41,457 | 42,789 | 92,540 | 92,540 |
| 5107 | MINOR TOOLS & EQUIPMENT | 0 | 0 | 2,000 | 2,000 |
| 5126 | MAINTENANCE OF EQUIPMENT | 0 | 155 | 15,500 | 15,500 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 53,194 | 43,951 | 62,800 | 62,800 |
| 5162 | DUES AND SUBSCRIPTIONS | 160 | 0 | 200 | 200 |
| 5170 | UTILITIES | 225 | 265 | 700 | 700 |
| 5173 | OTHER TELEPHONE | 0 | 0 | 7,500 | 7,500 |
| 5190 | OTHER EXPENSE | 0 | 0 | 500 | 500 |
| TOTAL, M & O | | 95,036 | 87,161 | 181,740 | 181,740 |
| 5209 | OTHER CAPITAL OUTLAY | 0 | 0 | 5,500 | 0 |
| TOTAL, CAPITAL OUTLAY | | 0 | 0 | 5,500 | 0 |
| 5164 | FLEET SERVICES | 73,545 | 74,290 | 76,120 | 90,150 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 3,835 | 4,020 | 4,125 | 5,165 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 555-412 | CANAL OPERATIONS | | | | |
| 5183 | INSURANCE | 49,565 | 45,620 | 46,750 | 47,770 |
| | TOTAL, INTERNAL SERVICE CHARGES | 126,945 | 123,930 | 126,995 | 143,085 |
| | SUBTOTAL, CANAL OPERATIONS | 755,606 | 725,601 | 856,050 | 844,395 |
| 5901 | ALLOCATED IN | 16,386 | 14,665 | 14,140 | 15,505 |
| | TOTAL, CANAL OPERATIONS | 771,992 | 740,266 | 870,190 | 859,900 |



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

LAKES



DESCRIPTION

A section of the Water Division, Lakes and Open Space operates and maintains Dixon Lake, Lake Wohlford, and Daley Ranch. Staff also patrols and secures the community's nine downtown parks. Escondido's Lakes and Open Space offer safe, clean, and welcoming recreation facilities, and the following outdoor activities:

- Fishing and boating. Fishing permits and boat rentals are sold at the Dixon Lake concession stand; an automated machine offers sales at Wohlford Lake.

- Picnicking and camping. Facility

reservations can be made online, by telephone, and in person at Dixon Lake.

- Miles of trails for use by hikers, bicyclists, and equestrians at Daley Ranch.
- Food and drink. Quick snacks and drinks are offered at the Dixon Lake concession stand.

DEPARTMENT PRIORITIES

- Provide for clean and safe recreational opportunities at Lake Dixon, Lake Wohlford, and Daley Ranch
- Protect the City's drinking water reservoirs from potential contamination from public access and educate lake facility users regarding watershed protection
- Provide Park Ranger services to protect the City's park resources

MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to increased PERS and medical costs and the addition of temporary part-time Ranger Specialists for the Library, which will be reimbursed by LS&S

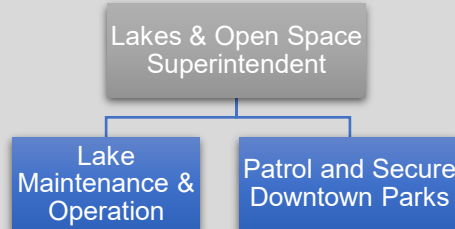
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Increase in M & O is mainly due to the increase in the projection for utilities
- Increase in capital outlay to develop host campsite at Dixon Lake
- Increase in internal service charges, primarily fleet services
- Increase in allocations in from Enterprise Software & Web Administration

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

LAKES

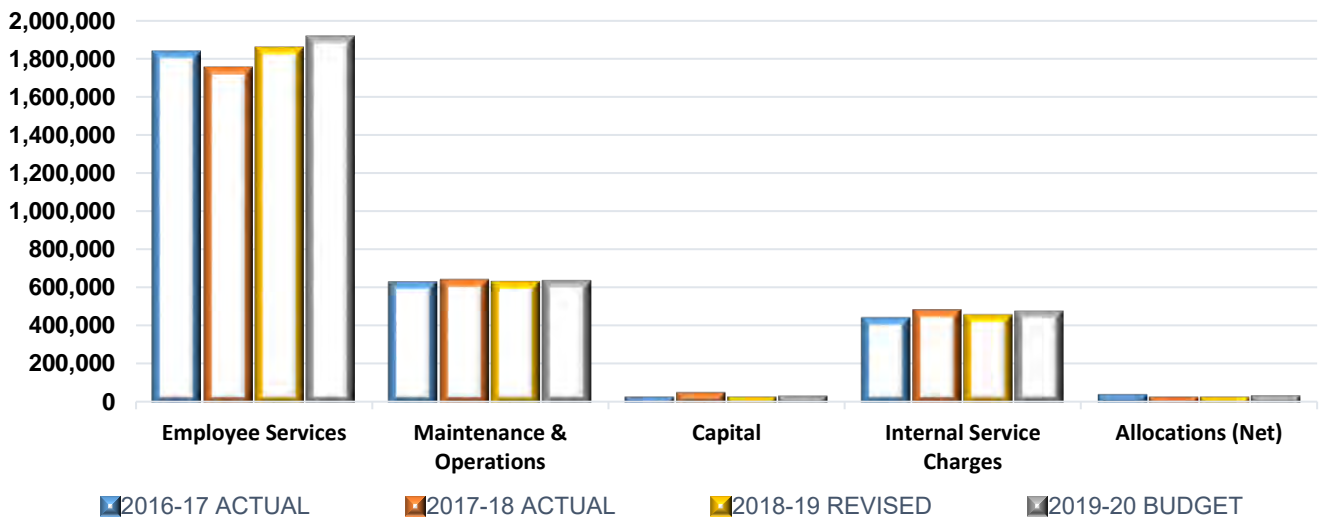
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 11.0 | 11.0 | 11.0 | 11.0 |
| Temporary Part-Time (FTE) | 31.7 | 31.7 | 33.0 | 33.0 |
| Department Total | 42.7 | 42.7 | 44.0 | 44.0 |
| BUDGET: | | | | |
| Employee Services | 1,818,363 | 1,736,006 | 1,838,605 | 1,897,715 |
| Maintenance & Operations | 607,715 | 618,606 | 609,700 | 614,250 |
| Capital Outlay | 2,535 | 26,623 | 3,000 | 8,000 |
| Internal Service Charges | 418,780 | 460,445 | 434,840 | 454,045 |
| Allocations (Net) | 16,160 | 1,855 | 1,875 | 9,925 |
| Total Budget | 2,863,553 | 2,843,535 | 2,888,020 | 2,983,935 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET |
|---------------------------------|------------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 555-414 LAKES | | | | | |
| 5001 | REGULAR FULL-TIME | 644,298 | 618,479 | 678,970 | 670,730 |
| 5004 | TEMPORARY PART-TIME | 599,212 | 619,951 | 660,315 | 705,865 |
| 5020 | OVERTIME | 21,504 | 23,694 | 17,400 | 17,400 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 35,501 | 35,216 | 37,160 | 36,490 |
| 5026 | PERS-NORMAL COST | 317,583 | 103,676 | 101,105 | 97,555 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 144,005 | 166,705 | 184,130 |
| 5027 | MEDICAL | 75,865 | 71,089 | 77,180 | 100,645 |
| 5028 | WORKERS' COMPENSATION | 115,130 | 110,821 | 90,180 | 75,415 |
| 5030 | FLEXIBLE BENEFITS | 9,270 | 9,076 | 9,590 | 9,485 |
| TOTAL, EMPLOYEE SERVICES | | 1,818,363 | 1,736,006 | 1,838,605 | 1,897,715 |
| 5101 | OFFICE/OPERATING SUPPLIES | 148,188 | 124,338 | 149,800 | 149,800 |
| 5107 | MINOR TOOLS & EQUIPMENT | 26,489 | 27,929 | 26,000 | 20,600 |
| 5126 | MAINTENANCE OF EQUIPMENT | 19,905 | 23,123 | 24,000 | 24,000 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 325,220 | 353,762 | 320,000 | 322,350 |
| 5139 | OTHER BUILDING REPAIRS/MAINTENANCE | 200 | 48 | 0 | 0 |
| 5160 | TRAINING AND MEETINGS | 2,083 | 627 | 3,000 | 3,000 |
| 5162 | DUES AND SUBSCRIPTIONS | 190 | 211 | 500 | 500 |
| 5167 | ADVERTISING AND PRINTING | 11,670 | 610 | 5,400 | 3,000 |
| 5170 | UTILITIES | 70,745 | 83,769 | 75,000 | 85,000 |
| 5173 | OTHER TELEPHONE | 3,027 | 4,189 | 6,000 | 6,000 |
| TOTAL, M & O | | 607,715 | 618,606 | 609,700 | 614,250 |
| 5209 | OTHER CAPITAL OUTLAY | 465 | 0 | 3,000 | 8,000 |
| 5210 | BUILDING IMPROVEMENTS | 2,070 | 26,623 | 0 | 0 |
| TOTAL, CAPITAL OUTLAY | | 2,535 | 26,623 | 3,000 | 8,000 |
| 5125 | BUILDING MAINTENANCE | 134,350 | 149,425 | 149,315 | 139,285 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET |
|----------------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 555-414 LAKES | | | | | |
| 5164 | FLEET SERVICES | 142,905 | 171,750 | 143,385 | 183,055 |
| 5165 | DUPLICATING | 9,315 | 9,495 | 8,675 | 6,085 |
| 5172 | TELECOMMUNICATIONS | 17,485 | 17,195 | 10,785 | 9,200 |
| 5174 | RADIO COMMUNICATIONS | 13,805 | 24,115 | 32,725 | 32,610 |
| 5175 | MAIL SERVICES | 125 | 60 | 20 | 30 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 11,905 | 12,435 | 12,515 | 11,615 |
| 5183 | INSURANCE | 88,890 | 75,970 | 77,420 | 72,165 |
| | TOTAL, INTERNAL SERVICE CHARGES | 418,780 | 460,445 | 434,840 | 454,045 |
| | SUBTOTAL, LAKES | 2,847,393 | 2,841,681 | 2,886,145 | 2,974,010 |
| 5901 | ALLOCATED IN | 16,160 | 1,855 | 1,875 | 9,925 |
| | TOTAL, LAKES | 2,863,553 | 2,843,535 | 2,888,020 | 2,983,935 |

CITY OF ESCONDIDO
FY 2019-20 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 | \$31,000,000 |
| San Diego Treatment Charge | 2,800,000 |
| Connection Charges | 350,000 |
| Interest | 340,000 |
| Sale of Recycled Water | 4,500,000 |
| Other Revenue | 150,000 |
| Agency Incentive Payments | 100,000 |
| Reimbursement from Outside Agencies | 80,000 |
| City of San Diego Reimbursements | 300,000 |
| New SRF Loans and Grants | 40,300,000 |
| SDG&E Raw Water Line | 82,500 |
| TOTAL, Sources | <u><u>\$80,002,500</u></u> |

Uses of Funds:

| | |
|--|-----------------------------------|
| <u>Operating Budget (Wastewater/Recycled Water/Environmental Programs)</u> | |
| Employee Services | \$12,187,345 |
| Maintenance and Operations | 12,736,910 |
| Capital Outlay | 498,900 |
| Internal Service Charges | 1,750,205 |
| Allocations | 2,186,055 |
| TOTAL, Operating Budget | <u><u>29,359,415</u></u> |
| SRF Loan - Principal | 1,933,905 |
| Advance to Recycling & Waste Reduction | 349,020 |
| Transfer to Wastewater Capital Project Fund | 42,760,000 |
| Payment of Wastewater Connection Rights | 1,800,000 |
| Bond Principal | 1,715,000 |
| Add to Capital Project Reserves | 2,085,160 |
| TOTAL, Uses | <u><u>\$80,002,500</u></u> |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

WASTEWATER



DESCRIPTION

The Wastewater and Water Reuse Division is responsible for the effective treatment of wastewater within the City's jurisdiction and to treat the flow to various levels of EPA and State Water Resource Control Board mandated levels. The division oversees treatment and reclamation operations, all internal mechanical, electrical, control system & collection system maintenance plus all analytical laboratory analyses for process control and regulatory compliance. Additionally, the Division maintains 11 sewage lift stations, 350 miles of collection system lines. The Division is responsible for compliance to all Federal and State laws associated with wastewater treatment and water reuse.

DEPARTMENT PRIORITIES

- Provide safe and reliable wastewater collection, treatment and disposal for the residents, businesses and industries in Escondido and areas outside the City served by our system
- Maintain the treatment plant, pump stations, and collection system to meet or exceed all regulatory requirements in an efficient manner
- Provide for future growth and development by optimizing existing facilities and planning improvements to increase the capacity and efficiency of City facilities
- Identify and implement advanced treatment technologies to increase production and quality of recycled water

MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to increased salary and PERS costs, offset by decrease in workers' compensation charges. In addition, a Cross Connection Technician was moved to the Recycled Water department.

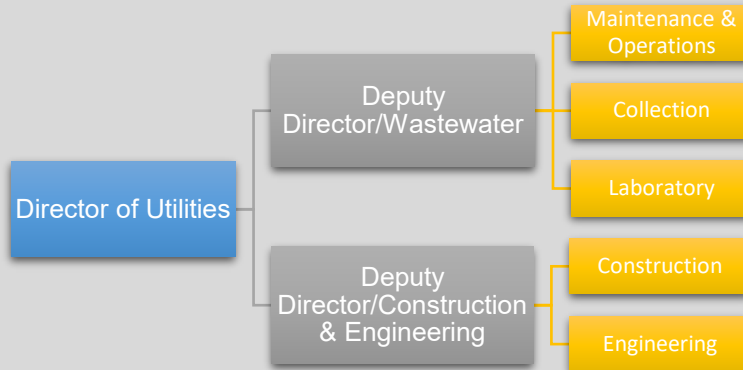
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Increase in M & O is primarily due to increase in the cost of chemicals, increase in professional services for ocean outfall maintenance, increase for city water, increase in safety equipment to bring plant to current standards (original design did not include proper safety). These increases are offset by decrease in bond interest due.
- CCTV Equipment and a large secondary clarifier drive unit are a couple of the significant capital outlay items being added to this budget. The overall decrease in capital outlay is due to prior year purchases that are not needed in fiscal year 2019-20.
- Increase in internal service charges, primarily building maintenance and fleet services
- \$2.1 million addition to capital project reserves
- Wastewater rates and fees are scheduled to increase by 5.5% in March 2020, which will fund increased costs and go towards major capital projects

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

WASTEWATER

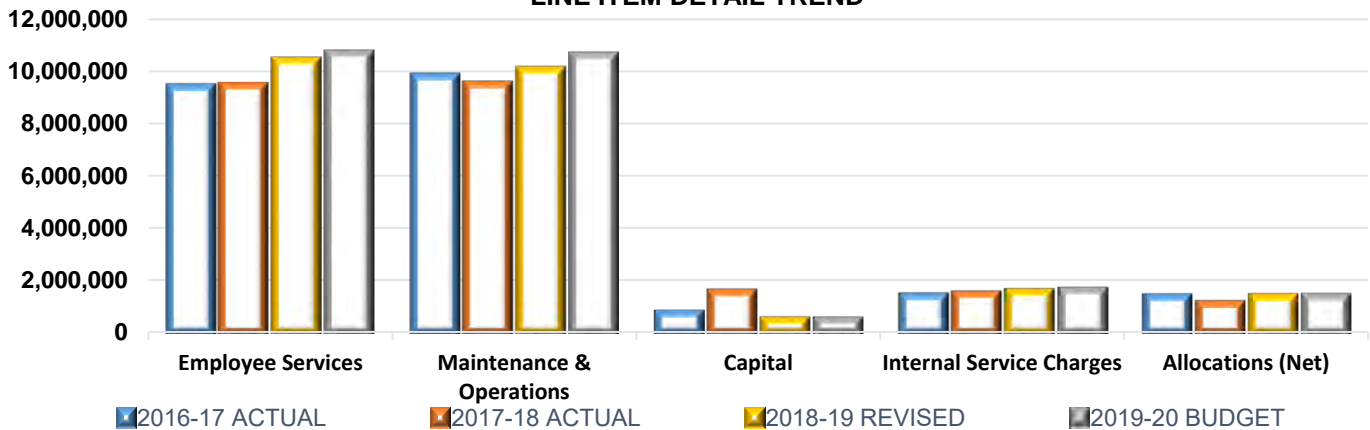
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 75.0 | 74.0 | 73.0 | 72.0 |
| Temporary Part-Time (FTE) | 3.2 | 3.8 | 3.8 | 3.8 |
| Department Total | 78.2 | 77.8 | 76.8 | 75.8 |
| BUDGET: | | | | |
| Employee Services | 9,389,345 | 9,419,007 | 10,403,215 | 10,658,670 |
| Maintenance & Operations | 9,797,170 | 9,463,147 | 10,045,545 | 10,586,440 |
| Capital Outlay | 714,808 | 1,517,002 | 456,000 | 448,900 |
| Internal Service Charges | 1,374,725 | 1,437,235 | 1,537,315 | 1,594,490 |
| Allocations (Net) | 1,340,078 | 1,076,207 | 1,338,865 | 1,339,850 |
| Total Budget | 22,616,126 | 22,912,599 | 23,780,940 | 24,628,350 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET |
|----------------|------------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 558-420 | WASTEWATER | | | | |
| 5001 | REGULAR FULL-TIME | 5,762,301 | 5,748,622 | 6,274,950 | 6,380,865 |
| 5004 | TEMPORARY PART-TIME | 51,113 | 25,129 | 75,135 | 75,135 |
| 5020 | OVERTIME | 402,639 | 313,925 | 253,660 | 253,660 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 188,960 | 189,724 | 200,310 | 204,120 |
| 5026 | PERS-NORMAL COST | 1,727,813 | 576,160 | 637,550 | 653,255 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 1,343,879 | 1,563,735 | 1,807,020 |
| 5027 | MEDICAL | 713,692 | 696,930 | 813,330 | 803,415 |
| 5028 | WORKERS' COMPENSATION | 461,870 | 445,936 | 496,920 | 392,910 |
| 5030 | FLEXIBLE BENEFITS | 80,957 | 78,700 | 87,625 | 88,290 |
| | TOTAL, EMPLOYEE SERVICES | 9,389,345 | 9,419,007 | 10,403,215 | 10,658,670 |
| 5101 | OFFICE/OPERATING SUPPLIES | 308,785 | 313,229 | 393,500 | 368,500 |
| 5105 | SAFETY EQUIPMENT | 26,634 | 13,455 | 28,500 | 100,000 |
| 5106 | CHEMICALS | 542,423 | 390,749 | 625,000 | 940,350 |
| 5107 | MINOR TOOLS & EQUIPMENT | 68,148 | 29,480 | 54,000 | 33,000 |
| 5126 | MAINTENANCE OF EQUIPMENT | 1,545,524 | 1,208,675 | 955,000 | 1,005,000 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 1,750,334 | 1,958,164 | 2,613,000 | 2,738,000 |
| 5138 | PRIOR PERIOD EXPENSE | 0 | (41) | 0 | 0 |
| 5139 | OTHER BUILDING REPAIRS/MAINTENANCE | 21,892 | 17,628 | 0 | 0 |
| 5159 | OTHER MAIL | 0 | 14 | 0 | 0 |
| 5160 | TRAINING AND MEETINGS | 20,487 | 28,012 | 30,000 | 30,000 |
| 5161 | MILEAGE REIMBURSEMENT | 334 | 119 | 650 | 650 |
| 5162 | DUES AND SUBSCRIPTIONS | 51,455 | 30,194 | 40,000 | 40,000 |
| 5166 | OTHER DUPLICATING | 0 | 0 | 1,250 | 1,250 |
| 5167 | ADVERTISING AND PRINTING | 6,937 | 485 | 5,000 | 5,000 |
| 5170 | UTILITIES | 2,115,753 | 2,251,786 | 2,047,750 | 2,047,750 |
| 5171 | WATER | 57,379 | 147,942 | 230,000 | 330,000 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 558-420 | WASTEWATER | | | | |
| 5173 | OTHER TELEPHONE | 62,711 | 45,061 | 25,000 | 25,000 |
| 5180 | RENT | 357,583 | 371,531 | 336,765 | 331,765 |
| 5190 | OTHER EXPENSE | 211,050 | 226,035 | 212,720 | 204,500 |
| 5193 | SOFTWARE | 326,583 | 177,817 | 228,015 | 236,800 |
| 5194 | MINOR OFFICE EQUIPMENT | 22,619 | 12,771 | 42,500 | 42,500 |
| 5501 | INTEREST EXPENSE | 388,641 | 386,726 | 384,765 | 382,755 |
| 5502 | BOND INTEREST | 2,023,879 | 1,965,366 | 1,900,170 | 1,830,160 |
| 5505 | BOND EXPENSE | 159,750 | 159,680 | 163,700 | 165,200 |
| 5509 | BOND AMORTIZATION | (271,731) | (271,731) | (271,740) | (271,740) |
| | TOTAL, M & O | 9,797,170 | 9,463,147 | 10,045,545 | 10,586,440 |
| 5209 | OTHER CAPITAL OUTLAY | 217,558 | 319,648 | 456,000 | 448,900 |
| 5217 | SEWER LINES | 497,250 | 1,197,354 | 0 | 0 |
| | TOTAL, CAPITAL OUTLAY | 714,808 | 1,517,002 | 456,000 | 448,900 |
| 5125 | BUILDING MAINTENANCE | 160,675 | 105,185 | 118,260 | 160,000 |
| 5164 | FLEET SERVICES | 589,185 | 672,145 | 713,555 | 762,865 |
| 5165 | DUPLICATING | 18,745 | 15,825 | 26,410 | 13,115 |
| 5172 | TELECOMMUNICATIONS | 37,895 | 40,315 | 46,495 | 40,705 |
| 5174 | RADIO COMMUNICATIONS | 21,065 | 64,525 | 60,090 | 59,410 |
| 5175 | MAIL SERVICES | 1,350 | 1,005 | 905 | 1,360 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 103,090 | 113,115 | 139,150 | 139,090 |
| 5183 | INSURANCE | 442,720 | 425,120 | 432,450 | 417,945 |
| | TOTAL, INTERNAL SERVICE CHARGES | 1,374,725 | 1,437,235 | 1,537,315 | 1,594,490 |
| | SUBTOTAL, WASTEWATER | 21,276,048 | 21,836,392 | 22,442,075 | 23,288,500 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--------------------------|---|---|--|---|
| 558-420 | WASTEWATER | | | | |
| 5901 | ALLOCATED IN | 3,176,901 | 3,074,795 | 3,281,375 | 3,321,185 |
| 5902 | ALLOCATED OUT | (1,836,823) | (1,998,588) | (1,942,510) | (1,981,335) |
| | TOTAL, WASTEWATER | 22,616,126 | 22,912,599 | 23,780,940 | 24,628,350 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

RECYCLED WATER



DESCRIPTION

The Recycled Water division produces recycled water from the Hale Avenue Resource Recovery Facility (the “HARRF”) and distributes it to various City landscape irrigation customers including golf courses, school fields, City parks and green belts. Improvements to the HARRF allow the plant to treat wastewater to a level that is approved for irrigation, manufacturing and other non-drinking, or non-potable purposes. Recycled water offsets higher cost purchases of imported potable water and represent an additional reliable source of local water supply.

DEPARTMENT PRIORITIES

- Safely treat and distribute reliable recycled water for irrigation of landscapes and crops, and to serve needs for industrial water
- Maximize recycled water treatment and delivery to reduce local dependence on imported water
- Efficiently maintain the reclaimed water system to maximize water supply reliability

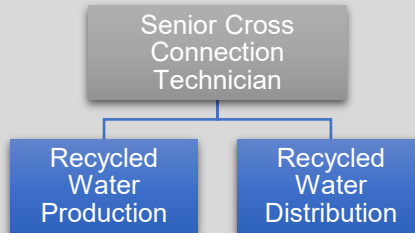
MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to moving Cross Connection Technician position from the Wastewater department
- Decrease in internal service charges, primarily network & systems administration charges
- Increase in allocations in from wastewater

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

RECYCLED WATER

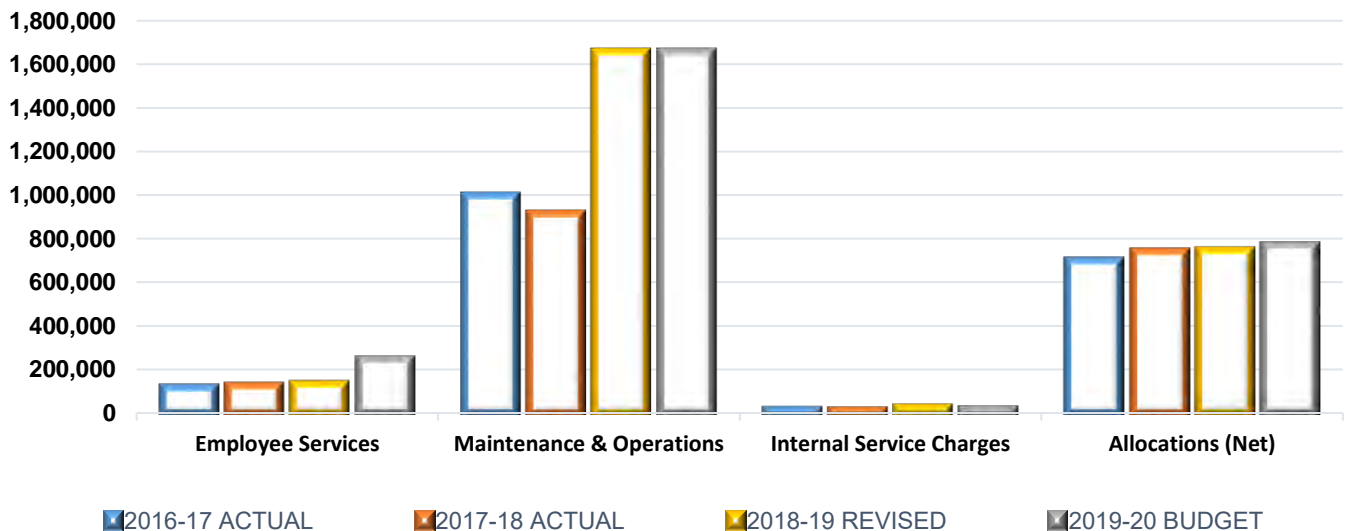
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 1.0 | 1.0 | 1.0 | 2.0 |
| BUDGET: | | | | |
| Employee Services | 117,334 | 126,995 | 133,275 | 247,270 |
| Maintenance & Operations | 992,576 | 911,783 | 1,653,460 | 1,654,460 |
| Internal Service Charges | 14,830 | 13,975 | 26,085 | 17,785 |
| Allocations (Net) | 698,075 | 739,895 | 746,655 | 770,495 |
| Total Budget | 1,822,815 | 1,792,647 | 2,559,475 | 2,690,010 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 558-422 | RECYCLED WATER | | | | |
| 5001 | REGULAR FULL-TIME | 68,168 | 78,980 | 80,530 | 164,275 |
| 5020 | OVERTIME | 4,609 | 691 | 0 | 0 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 2,369 | 2,406 | 2,480 | 5,115 |
| 5026 | PERS-NORMAL COST | 21,463 | 7,911 | 8,470 | 15,250 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 16,160 | 20,410 | 25,625 |
| 5027 | MEDICAL | 14,844 | 14,383 | 14,700 | 26,970 |
| 5028 | WORKERS' COMPENSATION | 5,882 | 6,462 | 6,685 | 10,035 |
| | TOTAL, EMPLOYEE SERVICES | 117,334 | 126,995 | 133,275 | 247,270 |
| 5101 | OFFICE/OPERATING SUPPLIES | 12,920 | 10,866 | 28,000 | 28,000 |
| 5106 | CHEMICALS | 366,844 | 284,627 | 675,000 | 675,000 |
| 5126 | MAINTENANCE OF EQUIPMENT | 154,888 | 81,074 | 150,000 | 150,000 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 10,744 | 10,650 | 117,500 | 117,500 |
| 5160 | TRAINING AND MEETINGS | 150 | 0 | 0 | 0 |
| 5162 | DUES AND SUBSCRIPTIONS | (990) | 0 | 4,000 | 5,000 |
| 5167 | ADVERTISING AND PRINTING | 0 | 0 | 500 | 500 |
| 5170 | UTILITIES | 442,055 | 524,107 | 618,460 | 618,460 |
| 5190 | OTHER EXPENSE | 5,964 | 459 | 60,000 | 60,000 |
| | TOTAL, M & O | 992,576 | 911,783 | 1,653,460 | 1,654,460 |
| 5164 | FLEET SERVICES | 3,190 | 3,975 | 5,375 | 8,565 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 1,335 | 1,395 | 11,390 | 1,290 |
| 5183 | INSURANCE | 10,305 | 8,605 | 9,320 | 7,930 |
| | TOTAL, INTERNAL SERVICE CHARGES | 14,830 | 13,975 | 26,085 | 17,785 |
| | SUBTOTAL, RECYCLED WATER | 1,124,740 | 1,052,752 | 1,812,820 | 1,919,515 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|------------------------------|---|---|--|---|
| 558-422 | RECYCLED WATER | | | | |
| 5901 | ALLOCATED IN | 698,075 | 739,895 | 746,655 | 770,495 |
| | TOTAL, RECYCLED WATER | 1,822,815 | 1,792,647 | 2,559,475 | 2,690,010 |

ENVIRONMENTAL PROGRAMS



DESCRIPTION

The Environmental Programs Division administers a number of programs relating to water, wastewater and storm water compliance and protects and enhances environmental resources in waterways.

These programs include:

- Water conservation ensuring that the public are aware of our finite sources of water and requirements under the Escondido Municipal Code to use water wisely.
- Pre-treatment of discharges to our sanitary sewer from restaurants and automotive facilities and other sources of

high fats, oils and greases to prevent blockages of our sanitary sewer and potential discharges of sewer into the environment.

- Municipal Storm Water permit compliance to ensure that the City prevents discharges of pollutants to the storm drain system and eventually our creeks.
- Wetland Permitting with State and Federal Resource Agencies for City maintenance projects. Recent examples include Kit Carson Park dredging and mitigation projects and maintenance of the City's drainage channels.

The Environmental Programs Division provides value to the community by supporting multiple City departments' compliance with environmental regulations. Where permit requirements overlap, the Environmental Programs Division makes efficient use of City resources; for example, by integrating education activities, combining inspections, using digital technology tools, and planning multi-benefit projects.

DEPARTMENT PRIORITIES

- Ensure and advance compliance with federal and state storm water regulations on a local, watershed, and regional basis
- Manage the City programs to monitor pre-treatment of sewer discharge and water conservation

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Provide education and public outreach to municipal employees, residents, businesses, and other environmental stakeholders
- Apply for, implement and report on environmental resource agency permits for City projects (e.g., maintenance projects which may impact wetlands or waterways)

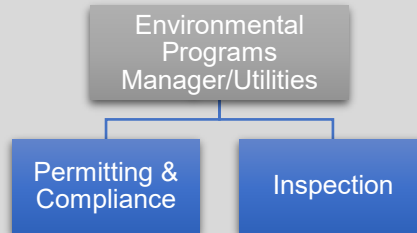
MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to PERS and medical cost increases.
- Increase in M & O for jurisdictional compliance and RWQCB fees . Trash regulation compliance planning moved to CIP.
- Decrease in capital outlay primarily due to vehicle purchase in 2018-19 that is not needed during 19-20 and Trash Amendment Device Purchase & Installation costs moved to CIP budget
- Decrease in internal service charges, primarily building maintenance and general liability insurance charges
- Increase in allocations out to Water and Wastewater departments

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

ENVIRONMENTAL PROGRAMS

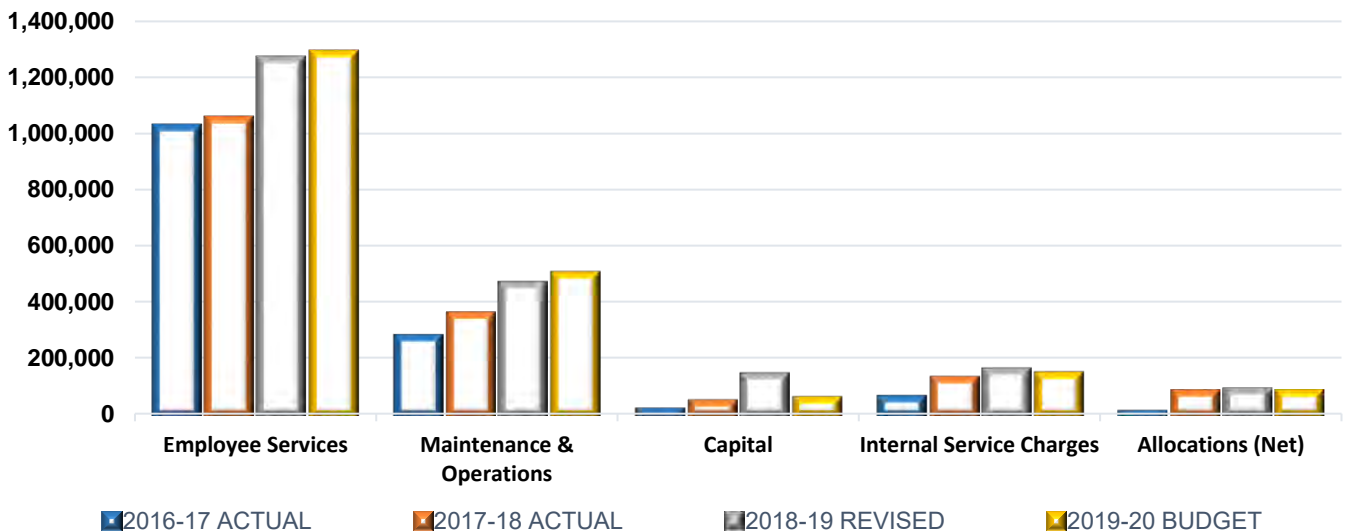
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 10.0 | 10.0 | 11.0 | 11.0 |
| BUDGET: | | | | |
| Employee Services | 1,017,654 | 1,046,537 | 1,259,790 | 1,281,405 |
| Maintenance & Operations | 271,142 | 352,422 | 460,920 | 496,010 |
| Capital Outlay | 9,510 | 38,790 | 135,000 | 50,000 |
| Internal Service Charges | 54,745 | 122,485 | 152,195 | 137,930 |
| Allocations (Net) | 1,163 | 75,714 | 81,685 | 75,710 |
| Total Budget | 1,354,215 | 1,635,948 | 2,089,590 | 2,041,055 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET |
|----------------|---------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 558-440 | ENVIRONMENTAL PROGRAMS | | | | |
| 5001 | REGULAR FULL-TIME | 642,763 | 657,599 | 800,015 | 778,960 |
| 5004 | TEMPORARY PART-TIME | 7,942 | 198 | 0 | 0 |
| 5020 | OVERTIME | 6,335 | 9,353 | 0 | 0 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 24,279 | 24,584 | 29,185 | 28,465 |
| 5026 | PERS-NORMAL COST | 193,816 | 65,299 | 84,160 | 87,890 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 155,885 | 184,825 | 218,550 |
| 5027 | MEDICAL | 79,054 | 73,860 | 91,565 | 102,415 |
| 5028 | WORKERS' COMPENSATION | 41,402 | 38,196 | 45,830 | 41,775 |
| 5030 | FLEXIBLE BENEFITS | 22,063 | 21,563 | 24,210 | 23,350 |
| | TOTAL, EMPLOYEE SERVICES | 1,017,654 | 1,046,537 | 1,259,790 | 1,281,405 |
| 5101 | OFFICE/OPERATING SUPPLIES | 12,638 | 9,876 | 4,000 | 3,500 |
| 5114 | AUTOMOTIVE REPAIR PARTS | 63 | 0 | 0 | 0 |
| 5126 | MAINTENANCE OF EQUIPMENT | 94 | 99 | 700 | 700 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 235,331 | 318,269 | 391,850 | 418,675 |
| 5160 | TRAINING AND MEETINGS | 6,957 | 6,935 | 8,000 | 8,000 |
| 5161 | MILEAGE REIMBURSEMENT | 362 | 489 | 2,000 | 500 |
| 5162 | DUES AND SUBSCRIPTIONS | 1,945 | 1,453 | 1,800 | 1,800 |
| 5167 | ADVERTISING AND PRINTING | 6,829 | 8,481 | 7,370 | 10,000 |
| 5173 | OTHER TELEPHONE | 250 | 5,424 | 3,200 | 5,000 |
| 5190 | OTHER EXPENSE | 670 | 0 | 38,000 | 43,000 |
| 5193 | SOFTWARE | 2,359 | 0 | 1,000 | 1,835 |
| 5194 | MINOR OFFICE EQUIPMENT | 3,644 | 1,396 | 3,000 | 3,000 |
| | TOTAL, M & O | 271,142 | 352,422 | 460,920 | 496,010 |
| 5209 | OTHER CAPITAL OUTLAY | 9,510 | 38,790 | 135,000 | 50,000 |
| | TOTAL, CAPITAL OUTLAY | 9,510 | 38,790 | 135,000 | 50,000 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET |
|----------------|---|---------------------------|---------------------------|----------------------------|---------------------------|
| 558-440 | ENVIRONMENTAL PROGRAMS | | | | |
| 5125 | BUILDING MAINTENANCE | 0 | 40,530 | 59,660 | 45,135 |
| 5164 | FLEET SERVICES | 35,680 | 47,045 | 41,370 | 42,620 |
| 5165 | DUPLICATING | 0 | 1,765 | 180 | 225 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 2,665 | 12,355 | 12,515 | 21,940 |
| 5183 | INSURANCE | 16,400 | 20,790 | 38,470 | 28,010 |
| | TOTAL, INTERNAL SERVICE CHARGES | 54,745 | 122,485 | 152,195 | 137,930 |
| | SUBTOTAL, ENVIRONMENTAL PROGRAMS | 1,353,052 | 1,560,233 | 2,007,905 | 1,965,345 |
| 5901 | ALLOCATED IN | 365,270 | 423,505 | 399,380 | 412,460 |
| 5902 | ALLOCATED OUT | (364,107) | (347,791) | (317,695) | (336,750) |
| | TOTAL, ENVIRONMENTAL PROGRAMS | 1,354,215 | 1,635,948 | 2,089,590 | 2,041,055 |

**CITY OF ESCONDIDO
FY 2019-20 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:

| | |
|------------------------------|--------------------------------|
| Household Hazardous Waste | \$159,930 |
| AB939/Mandatory Recycling | 64,590 |
| Used Oil Recycling | 40,635 |
| Beverage Recycling | 37,710 |
| RSWA HHW Grant | 8,000 |
| Advance from Wastewater Fund | 349,020 |
| TOTAL, Sources | <u><u>\$659,885</u></u> |

Uses of Funds:

| | |
|----------------------------|--------------------------------|
| Employee Services | \$288,330 |
| Maintenance and Operations | 276,665 |
| Internal Service Charges | 94,890 |
| TOTAL, Uses | <u><u>\$659,885</u></u> |

RECYCLING AND WASTE REDUCTION



DESCRIPTION

Recycling & Waste Reduction works closely with the City's exclusive hauler, Escondido Disposal, to serve residents and businesses. This includes promoting the continuously evolving definition of recyclable materials; relaying questions and concerns between EDI and the public; providing easy access to EDI schedules and services; publicizing and overseeing the collection of household hazardous waste; monitoring the annual collection of Christmas trees for recycling; and assisting EDI representatives to encourage a better understanding of recent changes in state laws.

Events:

Lake Cleanups – In collaboration with I Love A Clean San Diego, Recycling stages two cleanups at Dixon Lake each year. The Creek to Bay and the Coastal Cleanup events are part of an international campaign to promote community involvement in removing trash from

the world's waterways. City employees manage volunteer registration, train hundreds of volunteers each year, provide supplies, and celebrate their efforts.

E-Waste & HHW – Recycling staff secure venues, publicize, and serve as ambassadors at the free biannual e-waste events which include onsite document destruction. Household hazardous waste (HHW) collection events are offered twice a month, by appointment, at no cost to City residents.

Used Oil Filter Exchange – Through state-won grants, Recycling partners with local auto parts stores to educate DIY auto mechanics on the process of recycling used oil and oil filters.

Composting Workshops – The workshops include demonstration and instruction in building and maintaining a backyard compost pile and worm bin (vermicomposting). In addition to promoting waste reduction and diversion, the workshop explains the issue of organic waste, which comprises 40% of the City's waste stream.

We Clean Escondido – Program recognizing volunteer litter-collection efforts. The City provides litter bags and vests to groups which adopt specific areas of the City to clean on a monthly basis.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

SCHOOL DISTRICT RECYCLING - Recycling collaborates with the elementary school district through several avenues. An annual Earth Day poster contest encompasses all of the City's K-8 public and private schools. The contest culminates with the mayor lauding 30 finalists at a ceremony held in City Council Chambers.

Recycling also supports a campaign to expand school recycling and reduce the district's waste stream, thereby assisting compliance with state laws and cutting trash-related costs. Appearances at school health and environmental fairs is another Recycling outreach event.

STATE MANDATED REGULATIONS/REPORTS - The state of California is a leader in regulations and legislation protecting the environment. Recycling addresses the ever-changing world of current and upcoming legislation as it impacts the City and provides documentation illustrating compliance with required regulations and laws.

DEPARTMENT PRIORITIES

- Meet requirements for state assembly bills 939 (waste diversion goals), 341 (mandatory commercial recycling), and 1826 (mandatory commercial organics recycling) by continuing, supporting and implementing residential waste reduction and recycling programs, and working with Escondido's waste hauler to encourage increased diversion of commercial and industrial waste
- Meet state and federal household hazardous waste disposal regulations by educating the public, promoting new and existing household hazardous waste programs, and offering safe and legal disposal of household-generated hazardous waste to Escondido residents
- Monitor contract of franchised waste hauler to ensure compliance with contract requirements for trash and recycling collection, processing, and disposal all while supporting resident expectations and high quality customer service
- Meet recycling and waste reduction community outreach and education goals by continuing, supporting and implementing litter prevention and cleanup programs as well as presenting at fairs, school functions, and community centers

MAJOR BUDGET IMPACTS

- Increase in employee services due to adding one Program Assistant position
- Increase in M & O due to increase in household hazardous waste collection costs because of increased responsibility of collection and contracting services
- Decrease in internal service charges, primarily building maintenance charges
- A revised version of the contract the City has with EDI will be going to City Council for approval in June 2018. The advance amount from Wastewater fund is a temporary

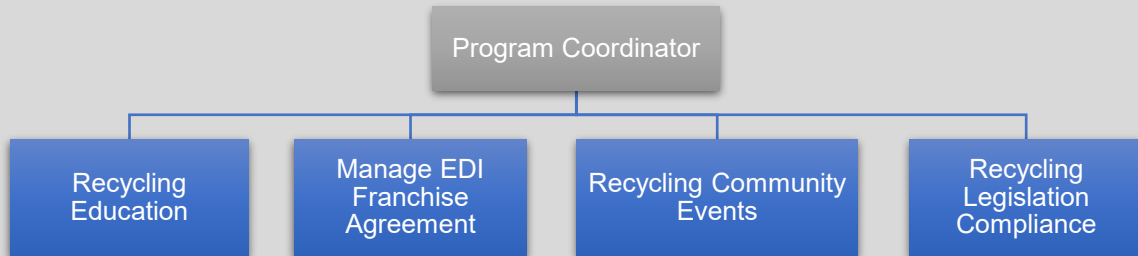
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

placeholder reflecting the amount of Household Hazardous Waste and AB939 related costs in excess of revenue until more accurate revenue projections have been determined.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

RECYCLING AND WASTE REDUCTION

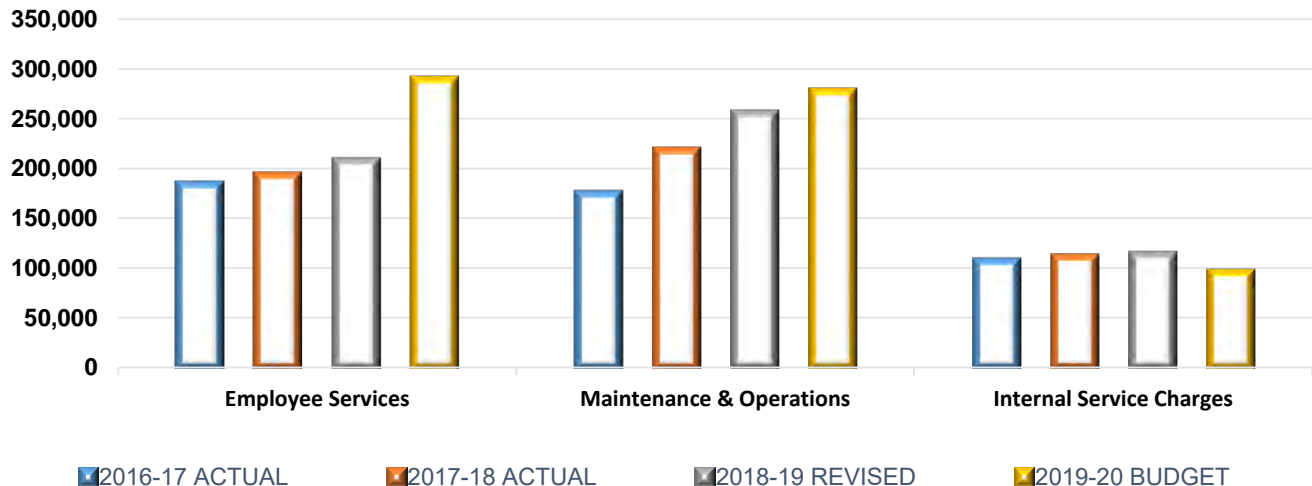
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 2.0 | 2.0 | 2.0 | 3.0 |
| Temporary Part-Time (FTE) | 1.3 | 1.3 | 1.4 | 1.4 |
| Department Total | 3.3 | 3.3 | 3.4 | 4.4 |
| BUDGET: | | | | |
| Employee Services | 182,650 | 192,765 | 207,030 | 288,330 |
| Maintenance & Operations | 173,230 | 217,652 | 255,105 | 276,665 |
| Internal Service Charges | 106,205 | 111,035 | 112,900 | 94,890 |
| Total Budget | 462,085 | 521,452 | 575,035 | 659,885 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET |
|----------------|---|---------------------------|---------------------------|----------------------------|---------------------------|
| 561-407 | RECYCLING AND WASTE REDUCTION | | | | |
| 5001 | REGULAR FULL-TIME | 102,224 | 113,758 | 115,645 | 166,185 |
| 5004 | TEMPORARY PART-TIME | 24,357 | 22,601 | 27,000 | 27,000 |
| 5020 | OVERTIME | 0 | 319 | 1,500 | 1,500 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 5,269 | 5,882 | 5,975 | 8,140 |
| 5026 | PERS-NORMAL COST | 37,986 | 13,700 | 15,005 | 21,800 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 25,530 | 29,305 | 33,505 |
| 5027 | MEDICAL | 12,057 | 10,204 | 10,925 | 26,975 |
| 5028 | WORKERS' COMPENSATION | 758 | 765 | 1,675 | 3,225 |
| 5030 | FLEXIBLE BENEFITS | 0 | 6 | 0 | 0 |
| | TOTAL, EMPLOYEE SERVICES | 182,650 | 192,765 | 207,030 | 288,330 |
| 5101 | OFFICE/OPERATING SUPPLIES | 11,411 | 9,141 | 10,700 | 10,700 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 118,055 | 125,317 | 100,000 | 120,000 |
| 5160 | TRAINING AND MEETINGS | 2,881 | 1,765 | 6,000 | 6,000 |
| 5162 | DUES & SUBSCRIPTIONS | 415 | 400 | 500 | 500 |
| 5167 | ADVERTISING AND PRINTING | 0 | 4,819 | 7,000 | 7,000 |
| 5173 | OTHER TELEPHONE | 359 | 0 | 0 | 0 |
| 5180 | RENT | 3,740 | 0 | 1,900 | 0 |
| 5190 | OTHER EXPENSE | 36,368 | 76,210 | 129,005 | 132,465 |
| | TOTAL, M & O | 173,230 | 217,652 | 255,105 | 276,665 |
| 5125 | BUILDING MAINTENANCE | 90,265 | 96,630 | 98,660 | 82,440 |
| 5164 | FLEET SERVICES | 3,395 | 3,575 | 3,575 | 3,575 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 5,250 | 5,485 | 5,520 | 5,165 |
| 5183 | INSURANCE | 7,295 | 5,345 | 5,145 | 3,710 |
| | TOTAL, INTERNAL SERVICE CHARGES | 106,205 | 111,035 | 112,900 | 94,890 |
| | TOTAL, RECYCLING AND WASTE REDUCTION | 462,085 | 521,452 | 575,035 | 659,885 |



Internal Service Funds

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses

BUILDING MAINTENANCE

This fund was created to account for financial activity related to the maintenance and repair of all City-owned buildings. Funding is provided through charges to other departments, based on square footage, common area allocation, and specific maintenance projects. A reserve for replacement will be accumulated to replace carpeting, air conditioning, roofing and other maintenance items.

Sources of Funds:

| | |
|--------------------------------------|--------------------|
| <u>Charges to Departments:</u> | |
| City Council | \$58,090 |
| City Manager | 75,140 |
| City Attorney | 80,225 |
| City Clerk | 66,180 |
| City Treasurer | 19,410 |
| Finance | 105,925 |
| Human Resources/Risk Mgmt. | 98,440 |
| Information Systems/Administration | 112,085 |
| Recreation | 339,150 |
| Library | 146,650 |
| Older Adult Services | 273,530 |
| Communications | 10,395 |
| Planning/Building/Code Enforcement | 189,615 |
| Engineering | 294,115 |
| Maintenance/Streets | 57,755 |
| Maintenance/Parks | 286,380 |
| Radio Communications | 3,980 |
| Police | 1,225,635 |
| Fire | 317,185 |
| Center for the Arts | 654,025 |
| CDBG Administration | 9,475 |
| Successor Agency-Housing | 6,455 |
| Water/Lakes | 412,495 |
| Wastewater/Environmental Programs | 205,135 |
| Recycling and Waste Reduction | 82,440 |
| Duplicating | 14,235 |
| Fleet Services | 102,875 |
| TOTAL, Charges to Departments | 5,247,020 |
| Use of Available Fund Balance | 16,540 |
| TOTAL, Sources | \$5,263,560 |

Uses of Funds:

| | |
|--------------------------------|--------------------|
| <u>Operating Budget</u> | |
| Employee Services | \$2,418,925 |
| Maintenance and Operations | 2,590,430 |
| Internal Service Charges | 136,200 |
| Allocations | 19,745 |
| TOTAL, Operating Budget | 5,165,300 |
| CEC Loan Principal | 96,000 |
| SDG&E Loan Principal | 2,260 |
| TOTAL, Uses | \$5,263,560 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

BUILDING MAINTENANCE



DESCRIPTION

The Building Maintenance Internal Service Fund was created to account for transactions related to the maintenance and repair of City facilities. Costs to other departments are billed through charges to each affected department for services received. Funds are collected on an annual basis through each affected departments operating budget and deposited into the Building Maintenance Fund. This fund may also accumulate reserves that can be used for major repairs, unanticipated expenses, and planned capital projects.

Facility Maintenance - Facility maintenance performs a variety of services such as preventative maintenance, minor work orders, small remodels, capital project management, and energy conservation for all City departments.

Custodial Maintenance - Custodial maintenance performs cleaning and room setups at a number of the City's major facilities. They are also typically responsible for opening and securing their assigned building. Additionally, the City uses some contract services to assist in the custodial maintenance of its facilities.

Capital Projects - Building Maintenance manages a number of capital projects each year, in addition to the day-to-day activities. These projects usually go out to public bid and are awarded to various contractors. Projects can range from a few thousand dollars, to hundreds of thousands of dollars.

DEPARTMENT PRIORITIES

- Continue to maintain City facilities and structures in a way that will reflect a positive City appearance
- Provide custodial services for various City facilities and parks
- Open and secure City buildings as well as maintain and respond to fire and security alarms
- Review plans for future City structures and facilities to establish equipment continuity, ensure quality standards and alleviate potential maintenance problems

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

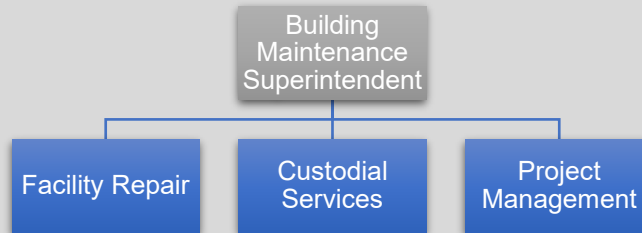
MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to addition of Electrician and HVAC positions
- Increase in M & O primarily for increase in utilities, replacement of exit signs that are at their end of life, various professional services increases such as custodial support contract, generator maintenance contract, painting contract for rotting wood around windows at Cityhall, roof repairs to Mitchell Room, Water Treatment Plant, HARFF and Cityhall, for cable line that goes from Cityhall to Center for the Arts, for Fire Station hose crane hoist repair, and security gate repair. These increases are offset by decreases in HVAC and Electrical costs.
- Increase in internal service charges, primarily fleet charges
- Increase in allocations in from Streets
- \$333,000 increase in charges to the General Fund

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

BUILDING MAINTENANCE

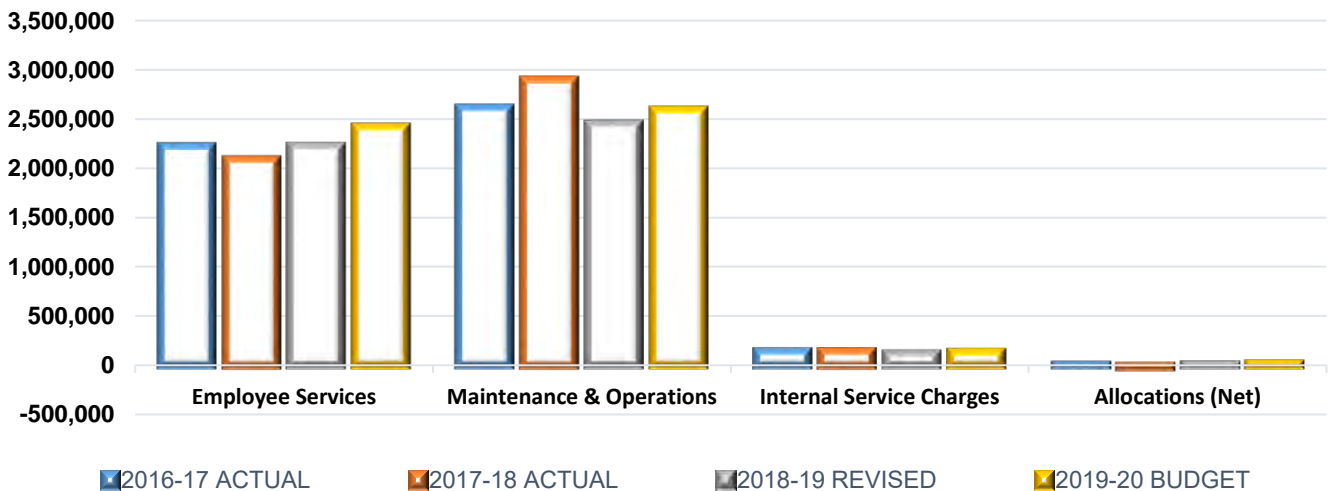
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 15.0 | 15.0 | 14.0 | 16.0 |
| Regular Part-Time | 0.8 | 0.8 | 0.8 | 0.8 |
| Temporary Part-Time (FTE) | 21.8 | 21.9 | 22.2 | 22.2 |
| Department Total | 37.6 | 37.7 | 37.0 | 39.0 |
| BUDGET: | | | | |
| Employee Services | 2,217,799 | 2,093,463 | 2,223,995 | 2,418,925 |
| Maintenance & Operations | 2,607,685 | 2,894,478 | 2,447,935 | 2,590,430 |
| Internal Service Charges | 143,505 | 149,820 | 121,055 | 136,200 |
| Allocations (Net) | 7,690 | (14,252) | 9,250 | 19,745 |
| Total Budget | 4,976,679 | 5,123,508 | 4,802,235 | 5,165,300 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 REVISED | 2019-20 BUDGET |
|----------------|------------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 650-450 | BUILDING MAINTENANCE | | | | |
| 5001 | REGULAR FULL-TIME | 936,908 | 880,901 | 895,345 | 1,030,340 |
| 5003 | REGULAR PART-TIME | 25,027 | 27,490 | 25,545 | 28,770 |
| 5004 | TEMPORARY PART-TIME | 361,515 | 371,259 | 444,050 | 444,050 |
| 5020 | OVERTIME | 166,403 | 152,644 | 130,000 | 130,000 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 45,425 | 44,486 | 44,295 | 48,570 |
| 5026 | PERS-NORMAL COST | 355,070 | 105,414 | 124,725 | 134,825 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 204,350 | 232,310 | 254,055 |
| 5027 | MEDICAL | 185,462 | 170,966 | 183,970 | 227,220 |
| 5028 | WORKERS' COMPENSATION | 123,065 | 117,903 | 124,835 | 102,620 |
| 5030 | FLEXIBLE BENEFITS | 18,923 | 18,051 | 18,920 | 18,475 |
| | TOTAL, EMPLOYEE SERVICES | 2,217,799 | 2,093,463 | 2,223,995 | 2,418,925 |
| 5101 | OFFICE/OPERATING SUPPLIES | 5,065 | 8,704 | 7,000 | 7,000 |
| 5102 | CUSTODIAL SUPPLIES | 111,665 | 107,054 | 95,000 | 95,000 |
| 5126 | MAINTENANCE OF EQUIPMENT | 2,526 | 2,109 | 3,000 | 3,000 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 1,270,729 | 1,535,491 | 1,129,695 | 1,115,845 |
| 5138 | PRIOR PERIOD EXPENSE | 0 | (1,961) | 0 | 0 |
| 5139 | OTHER BUILDING REPAIRS/MAINTENANCE | 220,627 | 226,940 | 192,405 | 232,405 |
| 5162 | DUES AND SUBSCRIPTIONS | 0 | 0 | 250 | 250 |
| 5167 | ADVERTISING & PRINTING | 76 | 0 | 0 | 0 |
| 5170 | UTILITIES | 941,057 | 968,446 | 970,000 | 1,090,000 |
| 5171 | WATER | 20,562 | 21,598 | 23,000 | 23,000 |
| 5173 | OTHER TELEPHONE | 10,296 | 6,559 | 11,000 | 11,000 |
| 5180 | RENT | 3,548 | 1,411 | 2,000 | 2,000 |
| 5501 | INTEREST | 21,533 | 18,127 | 14,585 | 10,930 |
| | TOTAL, M & O | 2,607,685 | 2,894,478 | 2,447,935 | 2,590,430 |
| 5164 | FLEET SERVICES | 62,975 | 73,300 | 50,175 | 66,870 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 650-450 | BUILDING MAINTENANCE | | | | |
| 5165 | DUPLICATING | 135 | 180 | 195 | 105 |
| 5172 | TELECOMMUNICATIONS | 1,705 | 1,205 | 1,555 | 955 |
| 5174 | RADIO COMMUNICATIONS | 3,070 | 8,665 | 1,680 | 1,670 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 14,175 | 16,290 | 16,415 | 15,485 |
| 5183 | INSURANCE | 61,445 | 50,180 | 51,035 | 51,115 |
| | TOTAL, INTERNAL SERVICE CHARGES | 143,505 | 149,820 | 121,055 | 136,200 |
| | SUBTOTAL, BUILDING MAINTENANCE | 4,968,988 | 5,137,760 | 4,792,985 | 5,145,555 |
| 5901 | ALLOCATED IN | 24,570 | 12,100 | 9,250 | 19,745 |
| 5902 | ALLOCATED OUT | (16,880) | (26,352) | 0 | 0 |
| | TOTAL, BUILDING MAINTENANCE | 4,976,679 | 5,123,508 | 4,802,235 | 5,165,300 |

**CITY OF ESCONDIDO
FY 2019-20 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:

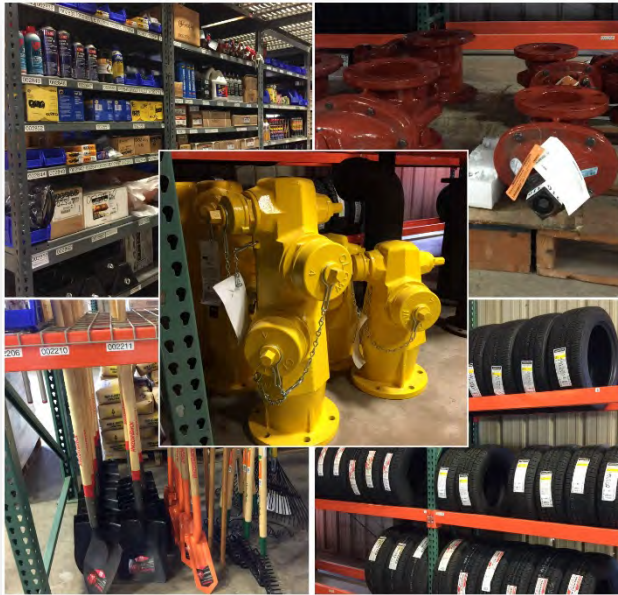
| | |
|-------------------------------|--------------------------------|
| Charges to Departments | \$193,420 |
| Use of Available Fund Balance | 70,460 |
| TOTAL, Sources | <u><u>\$263,880</u></u> |

Uses of Funds:

| | |
|----------------------------|--------------------------------|
| <u>Operating Budget</u> | |
| Employee Services | \$191,600 |
| Maintenance and Operations | 9,750 |
| Internal Service Charges | 35,385 |
| Allocations | 27,145 |
| TOTAL, Uses | <u><u>\$263,880</u></u> |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

WAREHOUSE



DESCRIPTION

Mission Statement - The mission of the City's Warehouse is to service the City's departments by providing a centralized warehouse location to stock and supply goods and materials that are necessary for employees to perform their daily operations at the most economical cost, to provide a central receiving location for City departments and to provide transportation of inventory to various City locations.

The Warehouse Division buys, receives, stores, and delivers essential goods and materials required Citywide. The division is comprised of three full time employees: a Buyer/Store Supervisor, a Purchasing/Inventory Control

Coordinator and a Storekeeper/Receiving Clerk. This division operates a central warehouse that stores an inventory of necessary items utilized by all departments to perform their daily operations. The warehouse stores items such as:

- Automotive repair parts
- Building/landscape maintenance supplies
- Safety equipment
- Tools
- Hardware
- Water fittings, valves, flanges, fire hydrants
- Office supplies & toner cartridges

More importantly, the warehouse stocks items that are essential during emergency situations or necessary for immediate repairs but may not be readily available from a local vendor. The warehouse also handles the disposition of surplus property.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

DEPARTMENT PRIORITIES

- Volume purchasing of inventory items and central warehousing to provide cost savings and time efficiency to City departments
- Increase the selection of inventory items available to the City to reduce individual online or retail purchases, which reduces paperwork and streamlines the payment process
- Provide day-to-day customer service assistance and regular deliveries Citywide
- Reduce per unit cost by securing competitive contracts and reducing transportation cost

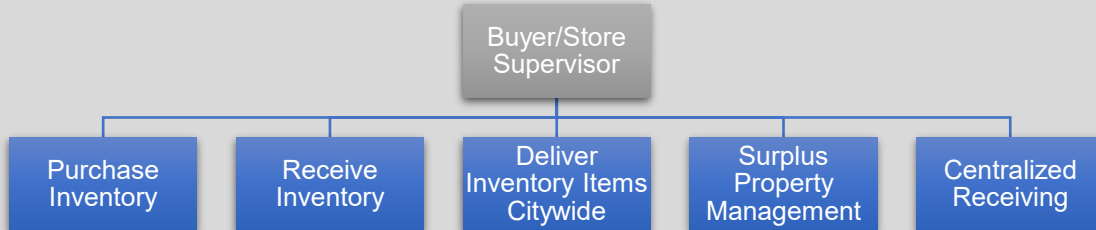
MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to increase in salaries and PERS costs
- Increase in internal service charges, primarily Network & Systems Administration
- Increase in allocations in from the Finance department
- Use of approximately \$70,000 in available fund balance in order to maintain markup rate to departments at 20%

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

WAREHOUSE

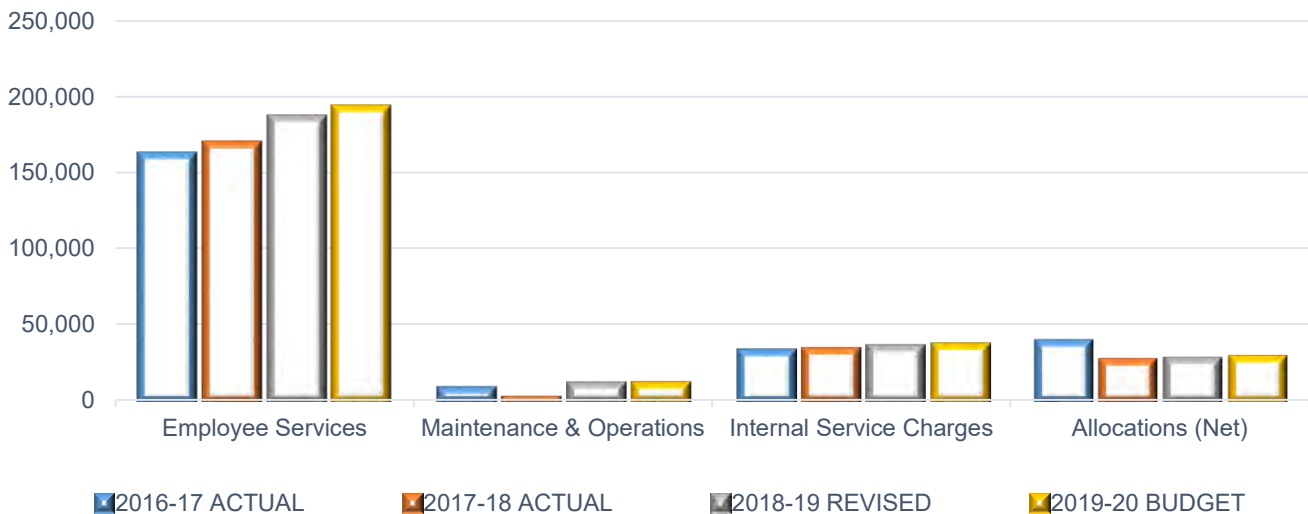
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 2.0 | 2.0 | 2.0 | 2.0 |
| Temporary Part-Time (FTE) | 0.0 | 0.0 | 0.8 | 0.8 |
| Department Total | 2.0 | 2.0 | 2.8 | 2.8 |
| BUDGET: | | | | |
| Employee Services | 160,673 | 168,163 | 185,365 | 191,600 |
| Maintenance & Operations | 6,645 | 56 | 9,750 | 9,750 |
| Internal Service Charges | 31,260 | 32,425 | 34,145 | 35,385 |
| Allocations (Net) | 37,415 | 25,120 | 25,965 | 27,145 |
| Total Budget | 235,992 | 225,764 | 255,225 | 263,880 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 652-710 | WAREHOUSE | | | | |
| 5001 | REGULAR FULL-TIME | 103,320 | 107,503 | 104,620 | 106,710 |
| 5004 | TEMPORARY PART-TIME | 0 | 0 | 15,600 | 15,600 |
| 5020 | OVERTIME | 0 | 0 | 300 | 300 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 4,002 | 4,119 | 4,320 | 4,445 |
| 5026 | PERS-NORMAL COST | 30,792 | 10,689 | 11,005 | 12,040 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 23,125 | 26,510 | 30,310 |
| 5027 | MEDICAL | 10,127 | 10,188 | 10,925 | 11,495 |
| 5028 | WORKERS' COMPENSATION | 10,463 | 10,546 | 10,100 | 8,690 |
| 5030 | FLEXIBLE BENEFITS | 1,968 | 1,993 | 1,985 | 2,010 |
| | TOTAL, EMPLOYEE SERVICES | 160,673 | 168,163 | 185,365 | 191,600 |
| 5101 | OFFICE/OPERATING SUPPLIES | 3,287 | 3,090 | 3,410 | 3,310 |
| 5126 | MAINTENANCE OF EQUIPMENT | 300 | 83 | 300 | 400 |
| 5131 | PROFESSIONAL SERVICES | 157 | 748 | 540 | 540 |
| 5160 | TRAINING & MEETINGS | 0 | 189 | 500 | 500 |
| 5162 | DUES & SUBSCRIPTIONS | 0 | 130 | 0 | 0 |
| 5190 | OTHER EXPENSE | 2,902 | (4,184) | 5,000 | 5,000 |
| | TOTAL, M & O | 6,645 | 56 | 9,750 | 9,750 |
| 5164 | FLEET SERVICES | 14,460 | 18,085 | 18,790 | 18,790 |
| 5172 | TELECOMMUNICATIONS | 1,275 | 1,305 | 2,235 | 945 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 6,660 | 5,560 | 5,665 | 7,745 |
| 5183 | INSURANCE | 8,865 | 7,475 | 7,455 | 7,905 |
| | TOTAL, INTERNAL SERVICE CHARGES | 31,260 | 32,425 | 34,145 | 35,385 |
| | SUBTOTAL, WAREHOUSE | 198,577 | 200,644 | 229,260 | 236,735 |
| 5901 | ALLOCATED IN | 37,415 | 25,120 | 25,965 | 27,145 |
| | TOTAL, WAREHOUSE | 235,992 | 225,764 | 255,225 | 263,880 |



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses

FLEET SERVICES

This fund was created to account for transactions related to the maintenance, operation, and replacement of the City's vehicles, whereby the City can more accurately determine the full cost of services. Such costs to other departments are billed through charges to user departments in the form of a rental payment for each piece of equipment.

Sources of Funds:

| | |
|--------------------------------------|--------------------|
| <u>Charges to Departments:</u> | |
| City Clerk | \$4,505 |
| Risk Management | 4,530 |
| Recreation | 22,120 |
| Planning | 3,125 |
| Code Enforcement | 52,465 |
| Building | 23,285 |
| Engineering | 70,995 |
| Maintenance/Streets | 1,038,060 |
| Maintenance/Parks | 171,325 |
| Police | 1,322,440 |
| Fire | 1,290,325 |
| Non-Departmental | 25,490 |
| CDBG Administration | 2,070 |
| ASES | 9,870 |
| Water | 765,440 |
| Canal | 90,150 |
| Lakes | 183,055 |
| Wastewater | 762,865 |
| Recycled Water | 8,565 |
| Environmental Programs | 42,620 |
| Recycling and Waste Reduction | 3,575 |
| Building Maintenance | 66,870 |
| Warehouse | 18,790 |
| Network & Systems Administration | 4,905 |
| TOTAL, Charges to Departments | 5,987,440 |
| Accident Recovery | 124,270 |
| Interest | 100,000 |
| TOTAL, Sources | \$6,211,710 |

Uses of Funds:

| | |
|--------------------------------|--------------------|
| <u>Operating Budget</u> | |
| Employee Services | \$1,268,455 |
| Maintenance and Operations | 2,194,040 |
| Capital Outlay | 2,379,720 |
| Internal Service Charges | 157,175 |
| Allocations | 19,750 |
| TOTAL, Operating Budget | 6,019,140 |
| Lease Payment Principal | 179,870 |
| Add to Fund Balance | 12,700 |
| TOTAL, Uses | \$6,211,710 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

FLEET SERVICES



DESCRIPTION

The Fleet Services Internal Service Fund was created to account for transactions related to the maintenance, operations, fueling, replacement, and disposal of City vehicles, whereby the City can more accurately determine the full operational costs of services. Such costs to other departments are billed through charges to each affected department in the form of a rental payment for each piece of equipment. Funds are collected on an annual basis through each affected department's operating budget and deposited into the Fleet Fund. The Fleet Fund also accumulates reserves for future

vehicle and equipment purchases on a predetermined replacement schedule.

Fleet Maintenance - The Fleet Services Department centralizes the management of the City's fleet of vehicles and equipment, performing a variety of services, including preventative maintenance, diagnostics, major and minor repair, component overhauls, fabrication, emission testing and certification, emergency vehicle outfitting, and compliance for all City departments. This centralized approach sets Citywide priorities for fleet equipment maintenance and replacement.

Capital - The Fleet Services Department maintains more than 650 pieces of equipment and vehicles along with an additional 150 pieces of small equipment. This includes fire apparatus, police vehicles, sewer combination trucks, heavy equipment, street sweepers, mowers, motorcycles, sedans, and trucks to chainsaws, weed whips, generators, pumps, and small engines.

Other Fleet Services - Fleet Services is responsible for providing fuels (gasoline, diesel, and propane) for all City vehicles and equipment. Fleet staff review and write City policies and procedures regarding use of vehicles and equipment. Fleet also assists the Risk & Safety Division with vehicle and equipment training.

DEPARTMENT PRIORITIES

- Provide a safe and reliable fleet of vehicles and equipment through a good preventive maintenance and repair services program

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Provide a constant, reliable supply of gasoline and diesel fuel at a competitive price for the City's fleet
- Specify, acquire and outfit new vehicles for the City's fleet and dispose of vehicles designated for replacement
- Continue purchasing fuel efficient vehicles in an effort to coincide with the City's current and future Climate Action Plan.

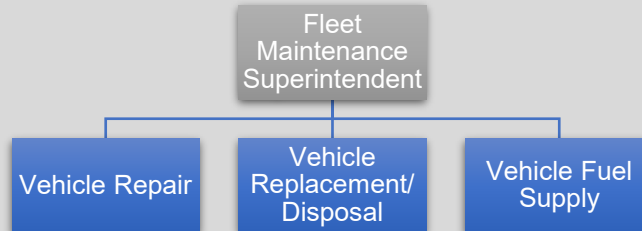
MAJOR BUDGET IMPACTS

- Increase in PERS costs, offset by decrease in salaries due to turnover and decrease in workers compensation charges
- Increase in M & O due for Assetworks software and for fuel tank maintenance due to increased inspections/maintenance required in the City's SPCC plan for fuel pumps at the Yard and Fire Station¹
- Increase in capital outlay is due to increase in projected amount of vehicles needing to be replaced compared to the prior year. A significant amount of scheduled vehicle replacements have been deferred out to future years.
- Decrease in internal service charges, primarily building maintenance charges
- Increase in allocations in from the Streets department

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

FLEET SERVICES

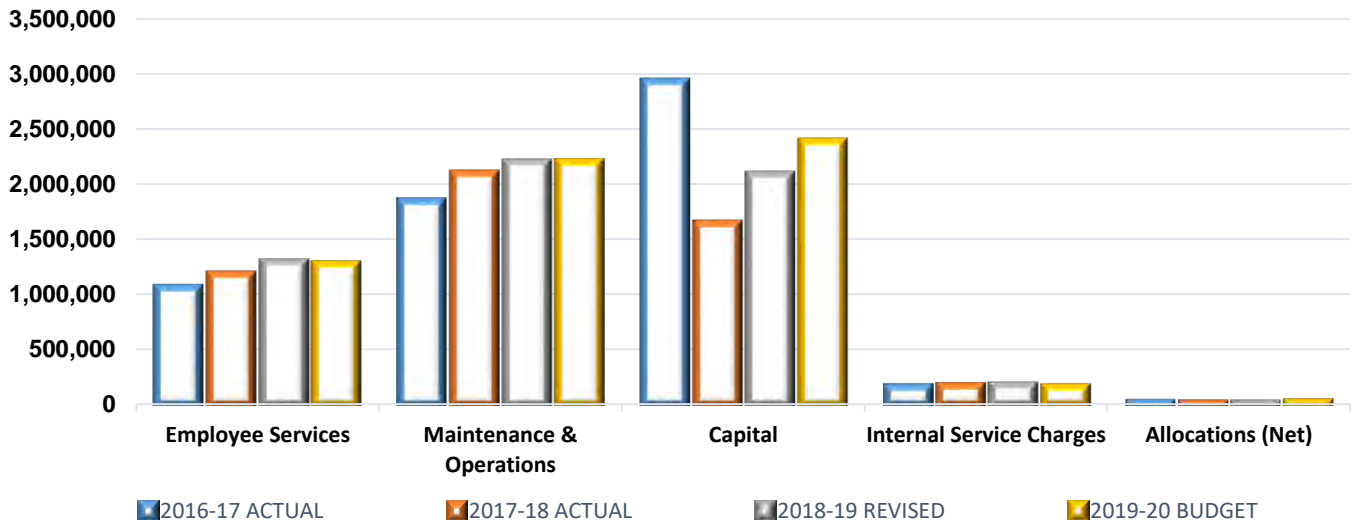
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 12.0 | 12.0 | 12.0 | 12.0 |
| Temporary Part-Time (FTE) | 0.7 | 1.4 | 0.0 | 0.0 |
| Department Total | 12.7 | 13.4 | 12.0 | 12.0 |
| BUDGET: | | | | |
| Employee Services | 1,053,450 | 1,180,680 | 1,284,475 | 1,268,455 |
| Maintenance & Operations | 1,837,294 | 2,089,519 | 2,187,625 | 2,194,040 |
| Capital Outlay | 2,922,598 | 1,638,485 | 2,077,000 | 2,379,720 |
| Internal Service Charges | 155,835 | 168,945 | 170,695 | 157,175 |
| Allocations (Net) | 15,175 | 12,100 | 9,250 | 19,750 |
| Total Budget | 5,984,351 | 5,089,729 | 5,729,045 | 6,019,140 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 653-715 | FLEET SERVICES | | | | |
| 5001 | REGULAR FULL-TIME | 631,342 | 676,548 | 750,835 | 733,630 |
| 5004 | TEMPORARY PART-TIME | 24,006 | 52,506 | 0 | 0 |
| 5020 | OVERTIME | 18,820 | 28,945 | 30,900 | 30,900 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 28,335 | 28,820 | 29,615 | 29,670 |
| 5026 | PERS-NORMAL COST | 187,534 | 67,789 | 73,815 | 71,425 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 161,165 | 189,950 | 208,005 |
| 5027 | MEDICAL | 102,603 | 103,020 | 139,290 | 140,525 |
| 5028 | WORKERS' COMPENSATION | 53,285 | 56,635 | 59,825 | 44,235 |
| 5030 | FLEXIBLE BENEFITS | 7,525 | 5,250 | 10,245 | 10,065 |
| | TOTAL, EMPLOYEE SERVICES | 1,053,450 | 1,180,680 | 1,284,475 | 1,268,455 |
| 5101 | OFFICE/OPERATING SUPPLIES | 159,947 | 133,140 | 41,590 | 41,590 |
| 5111 | GASOLINE | 601,602 | 739,968 | 900,000 | 900,000 |
| 5112 | OIL AND LUBRICANTS | 30,037 | 29,588 | 40,000 | 40,000 |
| 5113 | OTHER MOTIVE FUELS | 188,096 | 234,941 | 300,000 | 300,000 |
| 5115 | TIRES AND TUBES | 145,071 | 198,807 | 145,000 | 145,000 |
| 5116 | REPAIR PARTS | 315,981 | 372,070 | 300,000 | 300,000 |
| 5117 | OUTSIDE REPAIRS | 238,725 | 205,167 | 250,000 | 250,000 |
| 5118 | MOTIVE REPAIR PARTS | 1,187 | 40 | 7,500 | 7,500 |
| 5119 | ACCIDENT REPAIRS | 61,621 | 59,139 | 70,000 | 70,000 |
| 5126 | MAINTENANCE OF EQUIPMENT | 12,546 | 1,776 | 5,000 | 5,000 |
| 5128 | MAJOR MAINTENANCE | 6,075 | 1,656 | 10,000 | 10,000 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 25,549 | 56,353 | 61,300 | 71,800 |
| 5160 | TRAINING AND MEETINGS | 1,419 | 4,437 | 5,000 | 5,000 |
| 5162 | DUES AND SUBSCRIPTIONS | 139 | 0 | 140 | 140 |
| 5173 | OTHER TELEPHONE | 1,304 | 2,086 | 1,550 | 2,500 |
| 5182 | INTEREST | 25,196 | 20,439 | 15,545 | 10,510 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 653-715 | FLEET SERVICES | | | | |
| 5190 | OTHER EXPENSE | 22,800 | 29,913 | 35,000 | 35,000 |
| | TOTAL, M & O | 1,837,294 | 2,089,519 | 2,187,625 | 2,194,040 |
| 5208 | MOTIVE EQUIPMENT | 2,922,598 | 1,638,485 | 2,077,000 | 2,379,720 |
| | TOTAL, CAPITAL OUTLAY | 2,922,598 | 1,638,485 | 2,077,000 | 2,379,720 |
| 5125 | BUILDING MAINTENANCE | 95,085 | 111,505 | 112,500 | 102,875 |
| 5165 | DUPLICATING | 640 | 495 | 880 | 815 |
| 5172 | TELECOMMUNICATIONS | 1,455 | 1,490 | 2,530 | 1,260 |
| 5174 | RADIO COMMUNICATIONS | 1,755 | 4,755 | 2,520 | 2,510 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 10,660 | 11,125 | 11,190 | 10,325 |
| 5183 | INSURANCE | 46,240 | 39,575 | 41,075 | 39,390 |
| | TOTAL, INTERNAL SERVICE CHARGES | 155,835 | 168,945 | 170,695 | 157,175 |
| | SUBTOTAL, FLEET SERVICES | 5,969,176 | 5,077,629 | 5,719,795 | 5,999,390 |
| 5901 | ALLOCATED IN | 15,175 | 12,100 | 9,250 | 19,750 |
| | TOTAL, FLEET SERVICES | 5,984,351 | 5,089,729 | 5,729,045 | 6,019,140 |

CITY OF ESCONDIDO
FY 2019-20 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 | \$4,635 |
| City Manager | 1,135 |
| City Attorney | 10,425 |
| City Clerk | 4,120 |
| Finance | 23,980 |
| Human Resources | 12,390 |
| Risk Management | 1,465 |
| Information Systems | 1,870 |
| Recreation | 14,800 |
| Library | 24,435 |
| Older Adult Services | 11,590 |
| Communications | 2,950 |
| Planning | 12,765 |
| Code Enforcement | 5,915 |
| Building | 5,700 |
| Engineering | 11,485 |
| Maintenance/Streets | 19,210 |
| Police | 65,415 |
| Fire & Emergency Management | 12,020 |
| Non-Departmental - Escondido University & Education Compact | 2,650 |
| ASES | 23,365 |
| CDBG Administration | 1,170 |
| Housing | 1,315 |
| Water/Lakes | 13,660 |
| Wastewater/Environmental Programs | 13,340 |
| Building Maintenance | 105 |
| Fleet Services | 815 |
| Network & Systems Administration | 80 |
| Benefits Administration | 2,445 |
| Workers' Compensation | 5 |
| TOTAL, Charges to Departments | 305,255 |
| Use of Available Fund Balance | 2,560 |
| TOTAL, Sources | \$307,815 |

Uses of Funds:

| | |
|----------------------------|------------------|
| <u>Operating Budget</u> | |
| Employee Services | \$85,610 |
| Maintenance and Operations | 187,500 |
| Internal Service Charges | 19,705 |
| Allocations | 15,000 |
| TOTAL, Uses | \$307,815 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

DUPLICATING



DESCRIPTION

The Duplicating division of Information Systems provides low-cost copying and high-quality printing services for all City departments. Duplicating offers full-color and one-color copying, printing, and finishing work such as binding, cutting, folding, stapling, hole-punching, and laminating. Duplicating also maintains an extensive database of recurring duplicating jobs for each department and helps prepare City Council agendas and City Budget Documents.

other departments based on actual usage.

Funding is provided through charges to

DEPARTMENT PRIORITIES

- Continue to provide full service, high quality printing and duplication services for City staff
- Continue education and outreach about ways to reduce printing and duplicating in an effort to reduce resource usage; use technology to go paperless where feasible
- Utilize and extend printing capabilities to MFD machines where it's cost-effective.
- Monitor usage on all multi-function devices in an effort to reduce contract overages

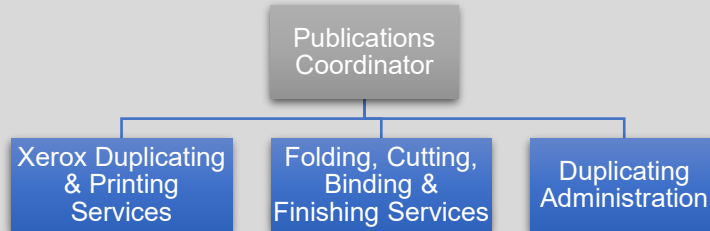
MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to increased medical costs
- Decrease in M & O primarily due to lower contract costs for multi-function devices through the City's partnerships with Kyocera and Xerox.
- Increase in internal service charges, primarily building maintenance
- \$38,000 decrease in duplicating charges to the General Fund

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

DUPLICATING

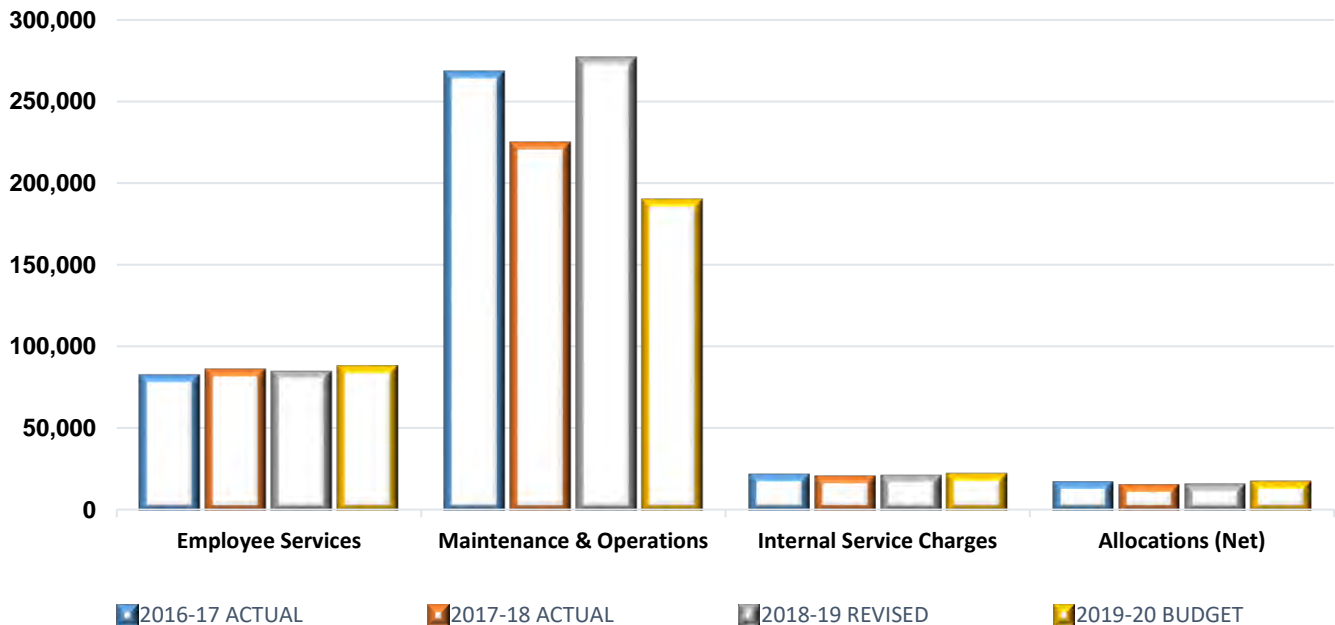
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 1.0 | 1.0 | 1.0 | 1.0 |
| BUDGET: | | | | |
| Employee Services | 80,579 | 84,030 | 82,725 | 85,610 |
| Maintenance & Operations | 266,095 | 222,735 | 275,000 | 187,500 |
| Internal Service Charges | 19,480 | 18,295 | 18,680 | 19,705 |
| Allocations (Net) | 14,690 | 13,030 | 13,300 | 15,000 |
| Total Budget | 380,844 | 338,090 | 389,705 | 307,815 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 654-770 | DUPLICATING | | | | |
| 5001 | REGULAR FULL-TIME | 49,796 | 52,066 | 48,405 | 48,405 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 2,006 | 2,033 | 1,980 | 2,025 |
| 5026 | PERS-NORMAL COST | 14,589 | 4,946 | 5,090 | 5,460 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 10,700 | 12,270 | 12,270 |
| 5027 | MEDICAL | 10,796 | 10,856 | 11,635 | 13,750 |
| 5028 | WORKERS' COMPENSATION | 290 | 283 | 210 | 565 |
| 5030 | FLEXIBLE BENEFITS | 3,103 | 3,145 | 3,135 | 3,135 |
| | TOTAL, EMPLOYEE SERVICES | 80,579 | 84,030 | 82,725 | 85,610 |
| 5101 | OFFICE/OPERATING SUPPLIES | 19,576 | 21,742 | 25,000 | 25,000 |
| 5126 | MAINTENANCE OF EQUIPMENT | 2,411 | 722 | 4,000 | 4,000 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 244,123 | 200,271 | 246,000 | 158,500 |
| 5166 | OTHER DUPLICATING | (15) | 0 | 0 | 0 |
| | TOTAL, M & O | 266,095 | 222,735 | 275,000 | 187,500 |
| 5125 | BUILDING MAINTENANCE | 12,555 | 11,690 | 12,365 | 14,235 |
| 5172 | TELECOMMUNICATIONS | 975 | 970 | 1,010 | 425 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 2,665 | 2,780 | 2,795 | 2,580 |
| 5183 | INSURANCE | 3,285 | 2,855 | 2,510 | 2,465 |
| | TOTAL, INTERNAL SERVICE CHARGES | 19,480 | 18,295 | 18,680 | 19,705 |
| | SUBTOTAL, DUPLICATING | 366,154 | 325,060 | 376,405 | 292,815 |
| 5901 | ALLOCATED IN | 14,690 | 13,030 | 13,300 | 15,000 |
| | TOTAL, DUPLICATING | 380,844 | 338,090 | 389,705 | 307,815 |

CITY OF ESCONDIDO
FY 2019-20 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 | \$1,705 |
| City Manager | 1,495 |
| City Attorney | 2,985 |
| City Clerk | 4,305 |
| City Treasurer | 215 |
| Finance | 7,250 |
| Human Resources | 1,705 |
| Risk Management | 1,010 |
| Information Systems | 4,035 |
| Recreation | 16,135 |
| Library | 26,675 |
| Older Adult Services/Sr. Nutrition | 13,445 |
| Communications/Video Services | 1,065 |
| Planning | 4,265 |
| Code Enforcement | 4,050 |
| Building | 2,345 |
| Engineering | 77,740 |
| Maintenance/Streets | 11,760 |
| Radio Communications | 2,840 |
| Police | 128,615 |
| Fire | 95,935 |
| Center for the Arts | 41,860 |
| ASES | 1,280 |
| CDBG | 1,065 |
| Successor Agency-Housing | 640 |
| Water/Lakes | 38,550 |
| Wastewater | 40,705 |
| Building Maintenance | 955 |
| Warehouse | 945 |
| Fleet Services | 1,260 |
| Duplicating | 425 |
| Network & Systems Administration | 3,670 |
| Workers' Compensation/Benefits Administration | 855 |
| Education COMPACT | 3,800 |
| Credit Union | 2,560 |
| TOTAL, Charges to Departments | 548,145 |
| Use of Available Fund Balance | 51,275 |
| TOTAL, Sources | \$599,420 |

Uses of Funds:

| | |
|----------------------------|------------------|
| <u>Operating Budget</u> | |
| Employee Services | \$98,120 |
| Maintenance and Operations | 468,905 |
| Internal Service Charges | 6,395 |
| Allocations | 26,000 |
| TOTAL, Uses | \$599,420 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

TELECOMMUNICATIONS



DESCRIPTION

The Telecommunications division of Information Systems manages the City's unified communication and collaboration services which include voice and data communications for City Hall and 24 remote locations. Telecommunications manages over 1200 phones including both analog and voice over IP (VoIP) models. This division also manages all the billing for telephony and data services for all City sites.

Funding is provided through charges to other departments based on actual usage.

DEPARTMENT PRIORITIES

- Consolidate the multiple different aging phone systems deployed Citywide to a single system with current collaboration technologies for improved efficiencies, reliability, lower cost of ownership, ease of management and rebalances staffing requirement
- Support and maintain approximately 1200 telephones (legacy and VoIP) Citywide. This includes troubleshooting problems, provisioning new services, and recommending and purchasing hardware and software to achieve user satisfaction and provide new telephony features
- Identify and monitor existing and new telecommunications service options, and providers to ensure competitive costs for voice and data services. When possible, reduce or combine services to reduce recurring service charges
- Identify where new technologies will lower costs while improving services and offering efficiencies

MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to increased PERS costs
- Decrease in M & O primarily due to use of new technologies and services
- Use of \$51,000 in available fund balance

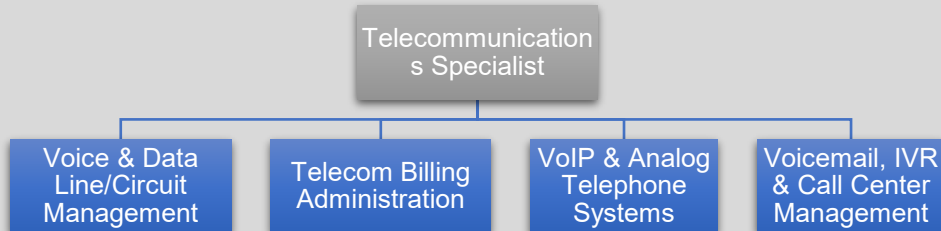
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- \$83,000 decrease in telecommunication charges to the General Fund

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

TELECOMMUNICATIONS

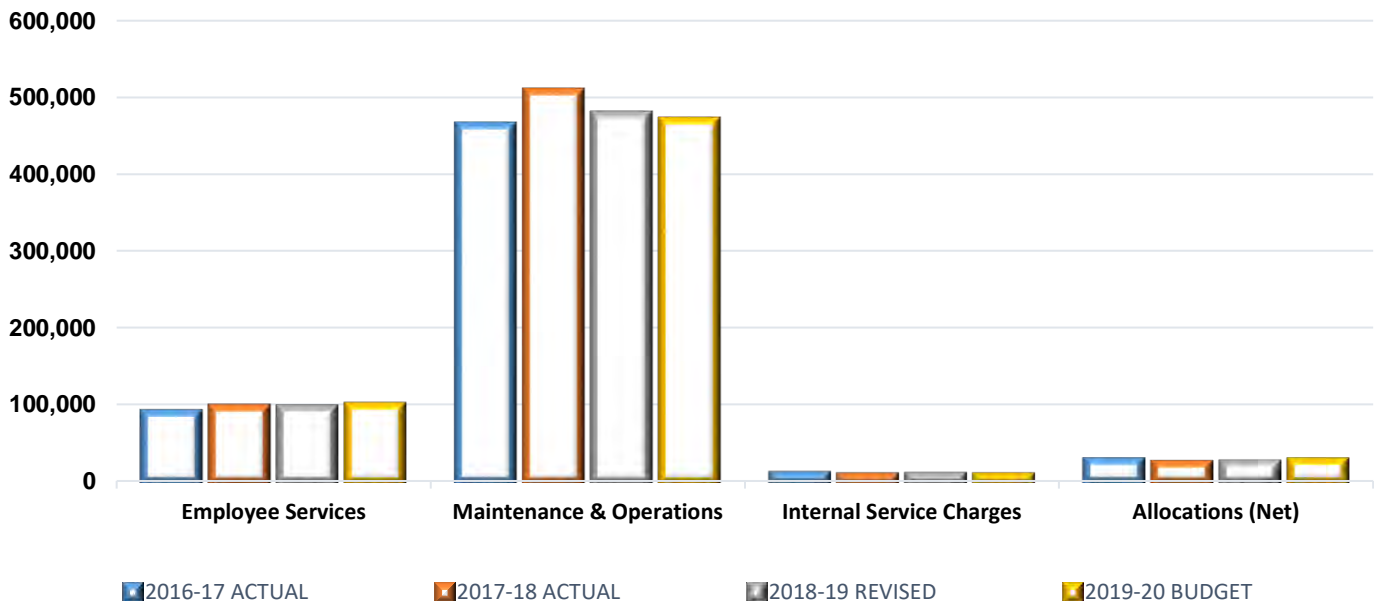
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 1.0 | 1.0 | 1.0 | 1.0 |
| BUDGET: | | | | |
| Employee Services | 88,560 | 95,925 | 95,220 | 98,120 |
| Maintenance & Operations | 462,987 | 506,799 | 476,170 | 468,905 |
| Internal Service Charges | 7,930 | 6,365 | 7,030 | 6,395 |
| Allocations (Net) | 25,995 | 22,500 | 23,000 | 26,000 |
| Total Budget | 585,471 | 631,589 | 601,420 | 599,420 |

LINE ITEM DETAIL



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 654-771 | TELECOMMUNICATIONS | | | | |
| 5001 | REGULAR FULL-TIME | 56,967 | 59,732 | 56,135 | 56,135 |
| 5020 | OVERTIME | 3,778 | 6,524 | 7,160 | 7,160 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 2,056 | 2,300 | 2,210 | 2,260 |
| 5026 | PERS-NORMAL COST | 16,659 | 5,736 | 5,905 | 6,335 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 12,410 | 14,225 | 15,945 |
| 5027 | MEDICAL | 5,374 | 5,428 | 5,820 | 6,105 |
| 5028 | WORKERS' COMPENSATION | 334 | 341 | 320 | 735 |
| 5030 | FLEXIBLE BENEFITS | 3,391 | 3,455 | 3,445 | 3,445 |
| | TOTAL, EMPLOYEE SERVICES | 88,560 | 95,925 | 95,220 | 98,120 |
| 5101 | OFFICE/OPERATING SUPPLIES | 965 | 268 | 1,000 | 1,000 |
| 5126 | MAINTENANCE OF EQUIPMENT | 62,862 | 88,176 | 88,760 | 71,000 |
| 5131 | PROFESSIONAL SERVICES | 374 | 0 | 0 | 16,400 |
| 5160 | TRAINING & MEETINGS | 119 | 0 | 0 | 0 |
| 5173 | OTHER TELEPHONE | 368,847 | 368,887 | 366,410 | 335,505 |
| 5194 | MINOR OFFICE EQUIPMENT | 29,819 | 49,469 | 20,000 | 45,000 |
| | TOTAL, M & O | 462,987 | 506,799 | 476,170 | 468,905 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 5,250 | 4,095 | 4,125 | 3,875 |
| 5183 | INSURANCE | 2,680 | 2,270 | 2,905 | 2,520 |
| | TOTAL, INTERNAL SERVICE CHARGES | 7,930 | 6,365 | 7,030 | 6,395 |
| | SUBTOTAL, TELECOMMUNICATIONS | 559,476 | 609,089 | 578,420 | 573,420 |
| 5901 | ALLOCATED IN | 25,995 | 22,500 | 23,000 | 26,000 |
| | TOTAL, TELECOMMUNICATIONS | 585,471 | 631,589 | 601,420 | 599,420 |



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses

MAIL SERVICES

This department was created to account for transactions related to the provision of mailing services. Funding is provided through charges to other departments based on actual usage.

Sources of Funds:

| | |
|--------------------------------------|------------------|
| <u>Charges to Departments:</u> | |
| City Council | \$135 |
| City Manager | 195 |
| City Attorney | 6,395 |
| City Clerk | 9,310 |
| Finance | 61,840 |
| Human Resources | 510 |
| Risk Management | 630 |
| Information Systems/Administration | 110 |
| Recreation | 1,740 |
| Library | 4,375 |
| Older Adult Services | 255 |
| Communications | 1,085 |
| Planning | 11,180 |
| Code Enforcement | 46,290 |
| Building | 3,135 |
| Engineering | 1,530 |
| Maintenance/Streets | 5,430 |
| Police | 21,745 |
| Fire | 12,325 |
| CDBG Administration | 1,550 |
| Housing | 6,215 |
| Water | 4,605 |
| Lakes | 30 |
| Wastewater | 1,360 |
| Workers' Compensation | 180 |
| Benefits Administration | 11,075 |
| TOTAL, Charges to Departments | 213,230 |
| Use of Available Fund Balance | 2,615 |
| TOTAL, Sources | \$215,845 |

Uses of Funds:

| | |
|----------------------------|------------------|
| <u>Operating Budget</u> | |
| Employee Services | \$87,580 |
| Maintenance and Operations | 110,570 |
| Internal Service Charges | 2,695 |
| Allocations | 15,000 |
| TOTAL, Uses | \$215,845 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAIL SERVICES



DESCRIPTION

The Mail Services division of Information Systems provides two main functions. The first function is traditional mail distribution, metering, and postage services. The second function of this division is to manage the cell services for all departments except Police and Fire.

Funding is provided through charges to other departments based on actual usage.

DEPARTMENT PRIORITIES

- Continue to provide mail distribution and postmarking services for all City departments
- Provide customer service, monitor usage reports and prepare monthly billing spreadsheets for over 300 cellular phone users
- Oversee and monitor off-site courier to ensure daily delivery deadlines are met
- Continue to review Mail Services procedures for possible cost saving and efficiencies

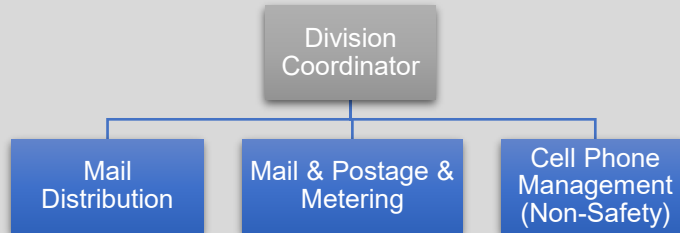
MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to increase in salary and PERS costs
- Decrease in M & O is due to decrease in postage as a result of technologies that have been put in place to reduce postal services
- \$20,000 increase in mail charges to the General Fund

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAIL SERVICES

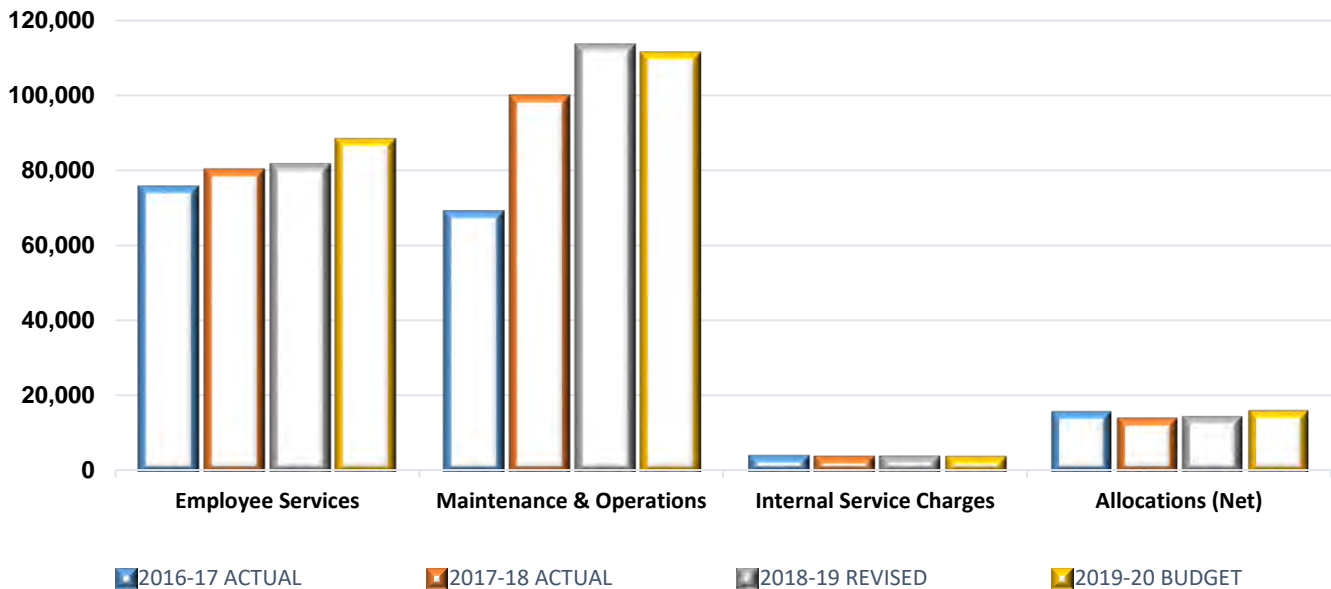
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 1.0 | 1.0 | 1.0 | 1.0 |
| BUDGET: | | | | |
| Employee Services | 74,561 | 79,392 | 80,670 | 87,580 |
| Maintenance & Operations | 68,086 | 98,911 | 112,505 | 110,570 |
| Internal Service Charges | 2,980 | 2,825 | 2,820 | 2,695 |
| Allocations (Net) | 14,690 | 13,030 | 13,300 | 15,000 |
| Total Budget | 160,317 | 194,158 | 209,295 | 215,845 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 654-772 | MAIL SERVICES | | | | |
| 5001 | REGULAR FULL-TIME | 41,747 | 44,676 | 44,640 | 46,900 |
| 5020 | OVERTIME | 0 | 723 | 0 | 0 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 1,863 | 1,942 | 1,920 | 2,005 |
| 5026 | PERS-NORMAL COST | 12,584 | 4,341 | 4,695 | 5,290 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 9,225 | 10,580 | 13,320 |
| 5027 | MEDICAL | 15,239 | 15,324 | 15,660 | 16,440 |
| 5028 | WORKERS' COMPENSATION | 250 | 254 | 190 | 550 |
| 5030 | FLEXIBLE BENEFITS | 2,878 | 2,907 | 2,985 | 3,075 |
| | TOTAL, EMPLOYEE SERVICES | 74,561 | 79,392 | 80,670 | 87,580 |
| 5101 | OPERATING SUPPLIES | 36,634 | 61,943 | 71,200 | 68,600 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 29,381 | 36,137 | 40,600 | 41,250 |
| 5173 | OTHER TELEPHONE | 2,071 | 831 | 705 | 720 |
| | TOTAL, M & O | 68,086 | 98,911 | 112,505 | 110,570 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 1,335 | 1,395 | 1,405 | 1,290 |
| 5183 | INSURANCE | 1,645 | 1,430 | 1,415 | 1,405 |
| | TOTAL, INTERNAL SERVICE CHARGES | 2,980 | 2,825 | 2,820 | 2,695 |
| | SUBTOTAL, MAIL SERVICES | 145,627 | 181,128 | 195,995 | 200,845 |
| 5901 | ALLOCATED IN | 14,690 | 13,030 | 13,300 | 15,000 |
| | TOTAL, MAIL SERVICES | 160,317 | 194,158 | 209,295 | 215,845 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses

NETWORK & SYSTEMS ADMINISTRATION

This fund was created to account for financial activity related to Network & Systems Administration services, licensing and hardware. Funding is provided through charges to other departments based on workstation inventory.

Sources of Funds:

| | |
|--|--------------------|
| <u>Charges to Departments:</u> | |
| City Council | \$6,455 |
| City Manager | 14,195 |
| City Attorney | 19,360 |
| City Clerk | 15,485 |
| City Treasurer | 1,290 |
| Finance | 49,045 |
| Human Resources/Risk Management | 24,525 |
| Information Systems | 27,105 |
| Recreation | 40,010 |
| Library | 174,105 |
| Older Adult Services/Sr. Nutrition | 10,320 |
| Communications/Video Services | 7,745 |
| Planning | 29,685 |
| Code Enforcement | 38,720 |
| Building | 15,485 |
| Engineering | 52,915 |
| Maintenance/Streets | 45,170 |
| Maintenance/Parks | 5,165 |
| Police | 524,845 |
| Fire/Emergency Management | 157,075 |
| Center for the Arts | 73,565 |
| Non-Departmental | 20,650 |
| ASES | 9,030 |
| CDBG Administration | 5,165 |
| Successor Agency-Housing | 3,875 |
| Water/Canal/Lakes | 135,225 |
| Wastewater/Recycled Water/Environmental Programs | 162,320 |
| Recycling and Waste Reduction | 5,165 |
| Building Maintenance | 15,485 |
| Warehouse | 7,745 |
| Fleet Services | 10,325 |
| Duplicating | 2,580 |
| Telecommunications | 3,875 |
| Mail Services | 1,290 |
| Workers' Compensation/Benefits Administration | 5,110 |
| Credit Union | 14,195 |
| Escondido Education Compact | 2,200 |
| TOTAL, Charges to Departments | 1,736,500 |
| Use of Available Fund Balance | 158,065 |
| TOTAL, Sources | \$1,894,565 |

Uses of Funds:

| | |
|----------------------------|--------------------|
| <u>Operating Budget</u> | |
| Employee Services | \$1,299,865 |
| Maintenance and Operations | 571,595 |
| Internal Service Charges | 23,105 |
| TOTAL, Uses | \$1,894,565 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

Network and Systems Administration



DESCRIPTION

The Network and Systems Administration division of Information Systems engineers, maintains, and supports: network infrastructure for LAN and WAN connectivity over wired and wireless hardware; network security; VoIP networks; server farms; managed desktop computers and enterprise software; a fleet of mobile laptops and tablets; file, print and email services; security camera system that supports the City Hall campus and multiple other remote sites; data backup and recovery services; and the Escondido downtown wireless network.

Staff consists of network engineers and technicians including staff that service internal Help Desk calls and 24/7 on-call support.

The primary goal of our division is to support the business technology services of City staff so they can better serve our community. This division utilizes a centralized Help Desk system to track, prioritize, and solve network, application, and hardware related problems.

DEPARTMENT PRIORITIES

- Network security continues to be top priority. Continue to maintain PCI compliance, upgrade software, implement security patches, stay current with industry best practices, staff education programs and increase awareness initiatives.
- Continue efforts in the direction of virtualization and cloud technologies to reduce costs, increase efficiencies and maintain high availability
- Offering a portfolio of training / information that will help staff become and stay current with the technology they use daily. Deploy other technologies to improve connectivity and increase bandwidth to our remote sites and facilities. We will be expanding our wireless footprint to cover more of the City to accommodate smart City initiatives.
- Continue to provide ongoing help desk user support, network security, citywide WAN & LAN network and infrastructure support, VoIP phone network, maintain downtown wireless, camera security systems, server farm, desktop hardware replacement, printer replacement,

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

application support, email systems, network security, 24/7 on call support, public safety and utilities mobile connectivity and data back up and disaster recovery services

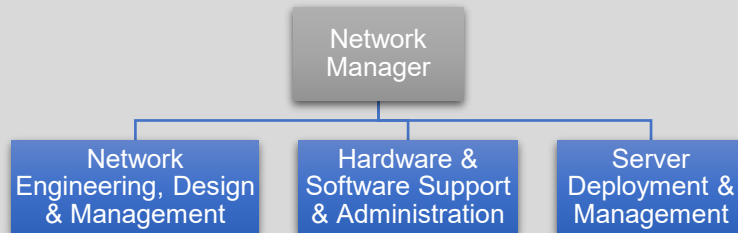
MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to increase in PERS costs
- Slight increase in M & O due to increase for five year internet firewall maintenance that is due & for library security camera. These increases are offset by a decrease in desktop and server replacements that are due.
- \$158,000 use of available fund balance
- \$19,000 decrease in charges to the General Fund

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

NETWORK & SYSTEMS ADMINISTRATION

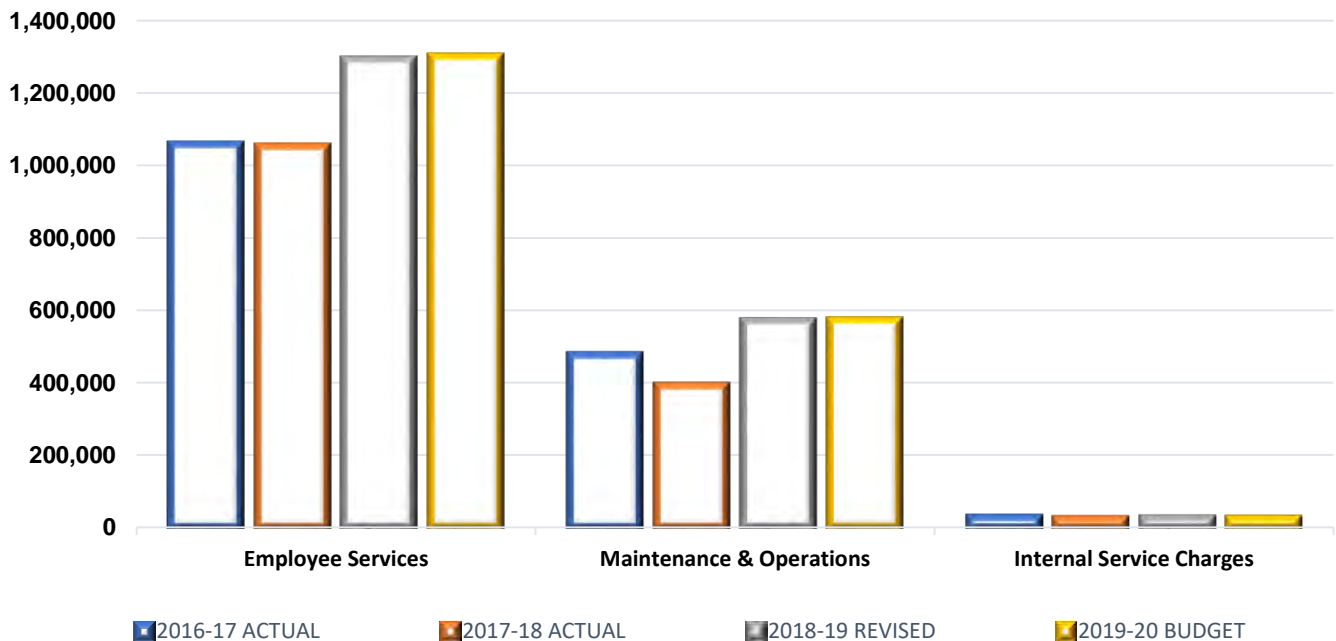
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 11.0 | 11.0 | 12.0 | 12.0 |
| BUDGET: | | | | |
| Employee Services | 1,055,983 | 1,050,425 | 1,289,270 | 1,299,865 |
| Maintenance & Operations | 477,355 | 391,565 | 569,595 | 571,595 |
| Internal Service Charges | 27,175 | 22,500 | 24,055 | 23,105 |
| Total Budget | 1,560,513 | 1,464,491 | 1,882,920 | 1,894,565 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 657-033 | NETWORK & SYSTEMS ADMINISTRATION | | | | |
| 5001 | REGULAR FULL-TIME | 685,439 | 648,507 | 791,420 | 779,170 |
| 5020 | OVERTIME | 23,981 | 24,248 | 24,090 | 24,090 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 29,095 | 26,032 | 29,495 | 30,050 |
| 5026 | PERS-NORMAL COST | 197,639 | 62,742 | 82,390 | 86,985 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 155,590 | 180,695 | 218,970 |
| 5027 | MEDICAL | 77,275 | 93,474 | 132,460 | 137,160 |
| 5028 | WORKERS' COMPENSATION | 4,078 | 3,680 | 3,670 | 9,400 |
| 5030 | FLEXIBLE BENEFITS | 38,477 | 36,154 | 45,050 | 14,040 |
| | TOTAL, EMPLOYEE SERVICES | 1,055,983 | 1,050,425 | 1,289,270 | 1,299,865 |
| 5101 | OFFICE/OPERATING SUPPLIES | 15,087 | 18,189 | 18,495 | 18,495 |
| 5126 | MAINTENANCE OF EQUIPMENT | 6,979 | 7,461 | 6,200 | 6,200 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 38,381 | 14,996 | 32,700 | 32,700 |
| 5160 | TRAINING & MEETINGS | 0 | 119 | 0 | 0 |
| 5161 | MILEAGE | 23 | 9 | 500 | 500 |
| 5173 | OTHER TELEPHONE | 8,819 | 9,844 | 8,200 | 8,200 |
| 5193 | SOFTWARE | 266,871 | 250,757 | 281,500 | 300,500 |
| 5194 | MINOR OFFICE EQUIPMENT | 141,195 | 90,191 | 222,000 | 205,000 |
| | TOTAL, M & O | 477,355 | 391,565 | 569,595 | 571,595 |
| 5164 | FLEET SERVICES | 3,280 | 4,050 | 3,735 | 4,905 |
| 5165 | DUPLICATING | 3,655 | 180 | 1,235 | 80 |
| 5172 | TELECOMMUNICATIONS | 4,875 | 5,415 | 5,650 | 3,670 |
| 5183 | INSURANCE | 15,365 | 12,855 | 13,435 | 14,450 |
| | TOTAL, INTERNAL SERVICE CHARGES | 27,175 | 22,500 | 24,055 | 23,105 |
| | TOTAL, NETWORK & SYSTEMS ADMINISTRATION | 1,560,513 | 1,464,491 | 1,882,920 | 1,894,565 |



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses**

WORKERS' COMPENSATION INSURANCE

The Workers' Compensation fund was created to account for the City's self-insurance provision of Workers' Compensation Insurance. Funding is provided through charges to departments based on payroll expenses.

Sources of Funds:

| | |
|-------------------------------|----------------------------------|
| Charges to Departments | \$4,563,600 |
| Interest | 115,000 |
| Use of Available Fund Balance | 11,140 |
| TOTAL, Sources | <u><u>\$4,689,740</u></u> |

Uses of Funds:

| | |
|--------------------------------|----------------------------------|
| <u>Operating Budget</u> | |
| Employee Services | \$124,945 |
| Maintenance and Operations | 4,219,650 |
| Internal Service Charges | 17,110 |
| Allocations | 328,035 |
| TOTAL, Operating Budget | <u><u>\$4,689,740</u></u> |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

WORKERS' COMPENSATION INSURANCE



DESCRIPTION

The Workers' Compensation Fund was created to account for transactions related to the City's workers' compensation claims expenses and excess coverage premiums. Claims can result from minor on-the-job injuries that require a brief visit to the doctor or emergency room, to complicated and serious accidents or injuries with extended time off for recovery and possible modification to job duties. Claims expenses include approved medical treatments and prescriptions, and lost wages as appropriate. Funding is provided through charges to other departments

based on payroll expenses.

The City is self-insured for workers' compensation claims up to \$500,000 per occurrence. Excess Workers' Compensation coverage is purchased through the California State Association of Counties – Excess Insurance Authority (CSAC-EIA). The Excess Workers' Compensation coverage includes reimbursement for payments above the City's self-insured retention that the City is required to make under workers' compensation law.

DEPARTMENT PRIORITIES

- Provide day-to-day customer service assistance and training to all employees and departments for on-the-job injuries
- Coordinate, monitor and act as a liaison for the City's self insured plan requirements with contracted Third Party Administrator, medical providers, investigators, outside attorneys and other vendors
- Assist the City Attorney's office in monitoring all litigated Workers' Compensation claims, including monitoring and attending hearings, settlement conferences and trials
- Provide analysis and recommendations for claim settlements and safety retirements to City staff as well as City Council

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Facilitate the City's Return-to-Work Program for occupational injuries and illnesses with employees as well as departments

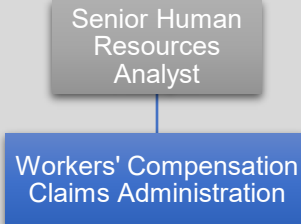
MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to increased PERS costs
- Increase in M & O for increases in fraud and excess insurance and professional service contracts, offset by decrease in medical services costs
- Increase in allocations in from the City Attorney and Human Resources departments
- Currently fund balance is less than the actuarially recommended levels. Due to budgetary constraints, this department was unable to add to fund balance.
- \$695,000 increase in charges to the General Fund

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

WORKERS' COMPENSATION INSURANCE

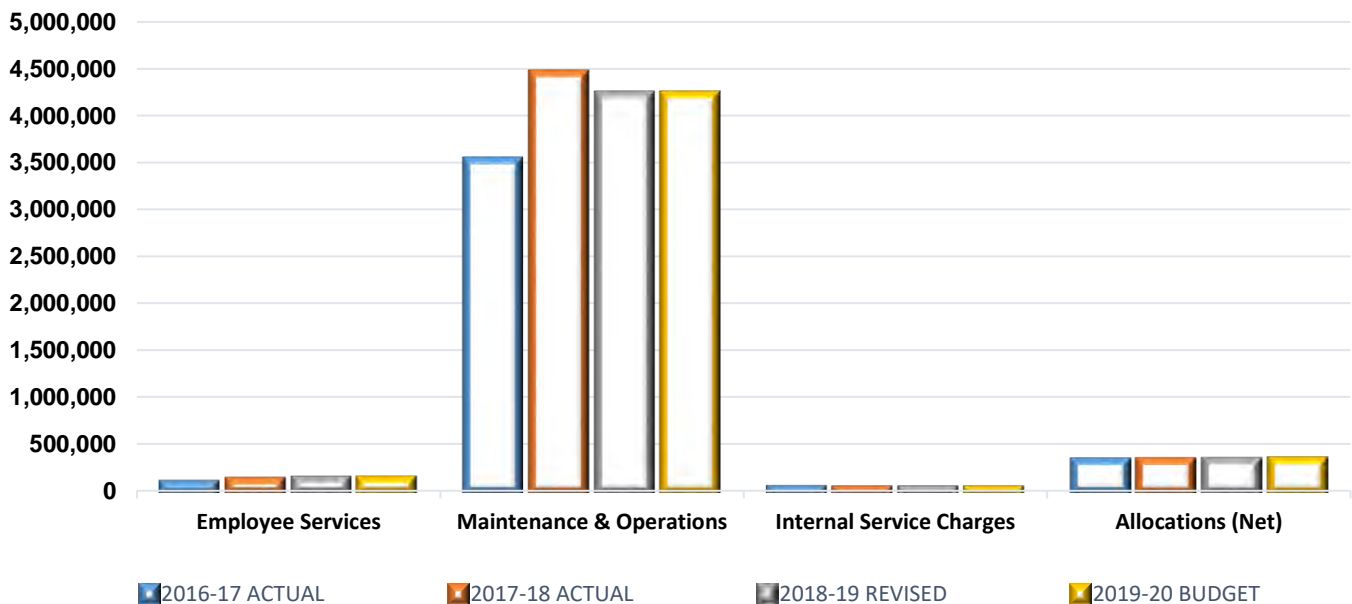
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 1.0 | 1.0 | 1.0 | 1.0 |
| BUDGET: | | | | |
| Employee Services | 75,171 | 110,528 | 120,815 | 124,945 |
| Maintenance & Operations | 3,514,717 | 4,444,174 | 4,219,650 | 4,219,650 |
| Internal Service Charges | 21,535 | 18,300 | 17,535 | 17,110 |
| Allocations (Net) | 313,620 | 319,890 | 320,600 | 328,035 |
| Total Budget | 3,925,044 | 4,892,892 | 4,678,600 | 4,689,740 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|--|---------------------------|---------------------------|----------------------------|---------------------------|
| 690-721 | WORKERS' COMPENSATION INSURANCE | | | | |
| 5001 | REGULAR FULL-TIME | 41,139 | 66,053 | 72,400 | 72,400 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 1,887 | 2,258 | 2,380 | 2,430 |
| 5026 | PERS-NORMAL COST | 12,386 | 6,374 | 7,620 | 8,170 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 16,000 | 18,350 | 20,565 |
| 5027 | MEDICAL | 15,239 | 15,324 | 15,660 | 16,440 |
| 5028 | WORKERS' COMPENSATION | 413 | 410 | 310 | 845 |
| 5030 | FLEXIBLE BENEFITS | 4,108 | 4,108 | 4,095 | 4,095 |
| | TOTAL, EMPLOYEE SERVICES | 75,171 | 110,528 | 120,815 | 124,945 |
| 5101 | OFFICE/OPERATING SUPPLIES | 904 | 1,287 | 750 | 750 |
| 5129 | BENEFITS PAID | 1,544,256 | 2,190,673 | 1,018,000 | 1,018,000 |
| 5130 | MEDICAL SERVICES | 960,785 | 1,075,848 | 1,700,000 | 1,630,000 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 271,321 | 349,135 | 485,000 | 485,000 |
| 5133 | LEGAL COUNSEL | 119,864 | 145,009 | 140,000 | 140,000 |
| 5160 | TRAINING AND MEETINGS | 645 | 3,900 | 3,500 | 3,500 |
| 5161 | MILEAGE REIMBURSEMENT | 85 | 0 | 500 | 500 |
| 5162 | DUES AND SUBSCRIPTIONS | 122 | 432 | 350 | 350 |
| 5167 | ADVERTISING AND PRINTING | 0 | 0 | 100 | 100 |
| 5169 | OTHER INSURANCE | 615,911 | 677,290 | 870,000 | 940,000 |
| 5173 | OTHER TELEPHONE | 824 | 600 | 1,450 | 1,450 |
| | TOTAL, M & O | 3,514,717 | 4,444,174 | 4,219,650 | 4,219,650 |
| 5165 | DUPLICATING | 715 | 600 | 85 | 5 |
| 5172 | TELECOMMUNICATIONS | 335 | 325 | 320 | 215 |
| 5175 | MAIL SERVICES | 325 | 160 | 110 | 180 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 2,575 | 2,675 | 2,725 | 2,580 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 690-721 | WORKERS' COMPENSATION INSURANCE | | | | |
| 5183 | INSURANCE | 17,585 | 14,540 | 14,295 | 14,130 |
| | TOTAL, INTERNAL SERVICE CHARGES | 21,535 | 18,300 | 17,535 | 17,110 |
| | SUBTOTAL, WORKERS' COMPENSATION INSURANCE | 3,611,424 | 4,573,002 | 4,358,000 | 4,361,705 |
| 5901 | ALLOCATED IN | 313,620 | 319,890 | 320,600 | 328,035 |
| | TOTAL, WORKERS' COMPENSATION INSURANCE | 3,925,044 | 4,892,892 | 4,678,600 | 4,689,740 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses

GENERAL LIABILITY INSURANCE

This fund was created to account for transactions related to the City's self-insurance provision of general liability insurance. Funding is provided through charges to departments based on future risk evaluation, prior claims experience, and other factors.

Sources of Funds:

| | |
|--|--------------------|
| <u>Charges to Departments:</u> | |
| City Council | \$2,930 |
| City Manager | 5,245 |
| City Attorney | 5,695 |
| City Clerk | 5,495 |
| City Treasurer | 1,930 |
| Finance | 15,940 |
| Human Resources | 4,770 |
| Information Systems | 9,980 |
| Recreation | 26,780 |
| Library | 6,635 |
| Older Adult Services/Senior Nutrition | 5,935 |
| Communications/Video Services | 3,810 |
| Planning | 13,840 |
| Code Enforcement | 19,110 |
| Building | 19,260 |
| Engineering | 34,715 |
| Maintenance/Streets | 177,210 |
| Maintenance/Parks | 42,320 |
| Police | 481,860 |
| Fire/Emergency Management | 148,855 |
| Non-Departmental | 147,540 |
| ASES | 26,915 |
| CDBG Administration | 6,500 |
| Landscape Maintenance District | 3,435 |
| Successor Agency-Housing | 8,365 |
| Successor Agency - Redevelopment | 3,505 |
| Mobilehome Park Management | 735 |
| HOME | 250 |
| Water/Canal/Lakes | 423,630 |
| Wastewater/Recycled Water/Environmental Programs | 244,860 |
| Recycling and Waste Reduction | 3,550 |
| Internal Service Funds | 157,360 |
| TOTAL, Charges to Departments | 2,058,960 |
| Interest | 95,000 |
| Use of Available Fund Balance | 1,256,205 |
| TOTAL, Sources | \$3,410,165 |

Uses of Funds:

| | |
|----------------------------|--------------------|
| <u>Operating Budget</u> | |
| Maintenance and Operations | \$1,940,300 |
| Allocations | 1,469,865 |
| TOTAL, Uses | \$3,410,165 |

GENERAL LIABILITY INSURANCE



DESCRIPTION

The General Liability Fund was established to account for transactions related to the City's general liability claims expenses and excess coverage premiums. In addition to premiums and claims within the City's self-insured retention, other liability expenses that may be paid from this fund include claims outside the scope of the policy, litigation expenses related to defending the City against claims, and premiums for cyber liability and pollution insurance coverage. Funding is provided through allocations to departments based on claims experience and risk management

principles of exposure liability such as size of budget, number of employees and number of vehicles for each department.

The City is self-insured for liability claims up to \$500,000 per occurrence. Excess liability coverage with a limit of \$50M is purchased through the California State Association of Counties – Excess Insurance Authority (CSAC-EIA). The excess liability coverage provides coverage for third party claims for bodily and personal injury, property damage, public officials errors and omissions, employment practices liability as well as automobile liability.

DEPARTMENT PRIORITIES

- Continue to reduce the frequency, severity and unpredictability of accidental losses
- Apply exposure avoidance, loss prevention, loss reduction and contractual transfer measures to liability losses to reduce City operating costs and increase operating efficiency
- Develop, coordinate and implement employee training programs and procedures to prevent and reduce potential liability losses
- Continue to maintain the General Liability fund balance at the actuarially recommended funding level

MAJOR BUDGET IMPACTS

- Increase in general liability insurance premium and crime liability premium

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Increase in allocations in, primarily from the City Attorney's department
- \$1,256,000 use of available fund balance
- \$457,000 decrease in charges to the General Fund

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

GENERAL LIABILITY INSURANCE

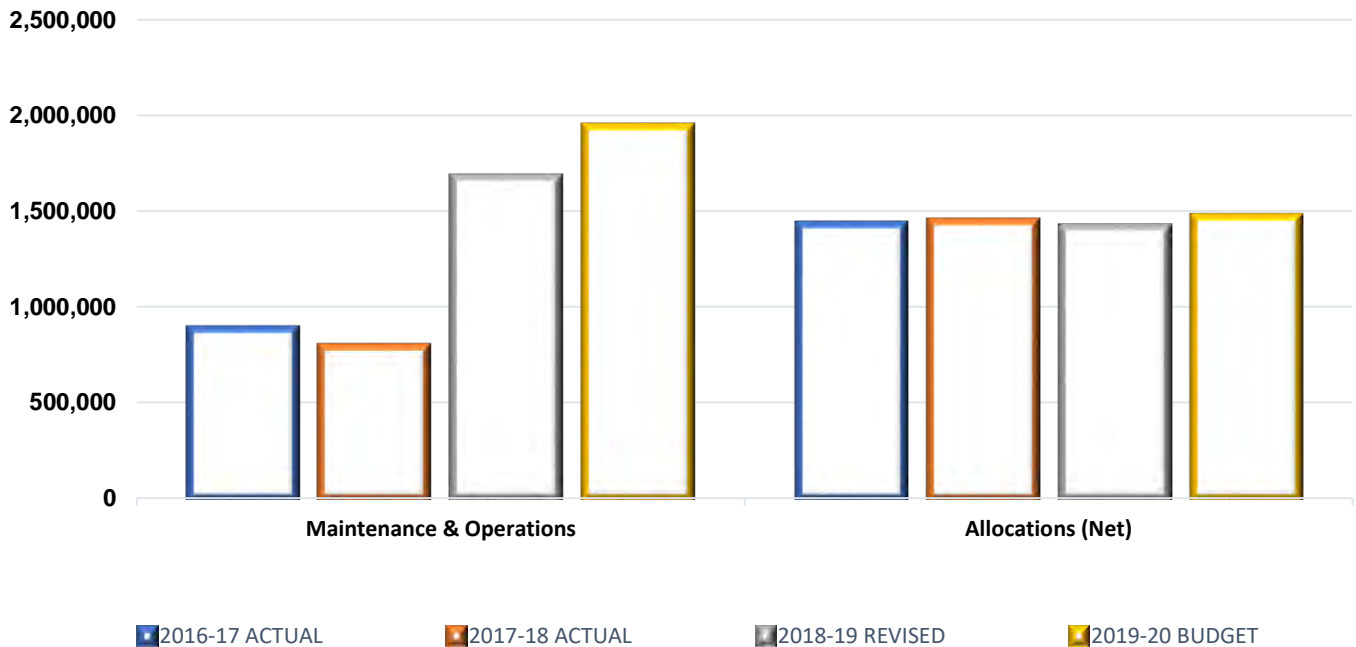
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| BUDGET: | | | | |
| Maintenance & Operations | 881,986 | 787,925 | 1,670,300 | 1,940,300 |
| Allocations (Net) | <u>1,424,710</u> | <u>1,440,140</u> | <u>1,412,265</u> | <u>1,469,865</u> |
| Total Budget | 2,306,696 | 2,228,065 | 3,082,565 | 3,410,165 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 691-722 | GENERAL LIABILITY INSURANCE | | | | |
| 5103 | TRIAL SUPPLIES | 289 | 1,595 | 1,500 | 1,500 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 136,711 | 94,346 | 123,600 | 123,600 |
| 5133 | LEGAL COUNSEL | 480,688 | 10,988 | 200,000 | 200,000 |
| 5134 | INVESTIGATIONS | 8,041 | 3,501 | 5,000 | 5,000 |
| 5135 | RESEARCH | 6,651 | 6,369 | 9,000 | 9,000 |
| 5140 | EXPERT WITNESS | 47,886 | 10,163 | 100,000 | 100,000 |
| 5142 | DEPOSITIONS | 23,605 | 17,846 | 40,000 | 40,000 |
| 5143 | COURIER SERVICES | 32,055 | 3,888 | 5,000 | 5,000 |
| 5147 | COURT FEES | 1,897 | 5,991 | 5,000 | 5,000 |
| 5149 | PREVENTION | 0 | 0 | 15,000 | 15,000 |
| 5151 | LIABILITY CLAIMS EXPENSES | (268,800) | (933,803) | 100,000 | 100,000 |
| 5153 | SETTLEMENTS | 93,459 | 861,768 | 200,000 | 200,000 |
| 5154 | JUDGMENTS | 8,435 | 5,545 | 50,000 | 50,000 |
| 5160 | TRAINING AND MEETINGS | 513 | 241 | 4,000 | 4,000 |
| 5166 | OTHER DUPLICATING | 13,930 | 12,030 | 8,000 | 8,000 |
| 5169 | OTHER INSURANCE | 296,626 | 687,460 | 804,200 | 1,074,200 |
| | TOTAL, M & O | 881,986 | 787,925 | 1,670,300 | 1,940,300 |
| | SUBTOTAL, GENERAL LIABILITY INSURANCE | 881,986 | 787,925 | 1,670,300 | 1,940,300 |
| 5901 | ALLOCATED IN | 1,424,710 | 1,440,140 | 1,412,265 | 1,469,865 |
| | TOTAL, GENERAL LIABILITY INSURANCE | 2,306,696 | 2,228,065 | 3,082,565 | 3,410,165 |



CITY OF ESCONDIDO
FY 2019-20 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 | \$494,830 |
| Employee Contributions | 1,284,200 |
| Retiree Premiums | 900,000 |
| COBRA Premiums | 85,000 |
| City Paid Premiums | 7,949,100 |
| TOTAL, Charges to Departments and Premiums | 10,713,130 |
| Insurance Rebate | 48,000 |
| Use of Available Fund Balance | 131,135 |
| TOTAL, Sources | <u><u>\$10,892,265</u></u> |

Uses of Funds:

| | |
|----------------------------|-----------------------------------|
| <u>Operating Budget</u> | |
| Employee Services | \$343,275 |
| Maintenance and Operations | 10,420,250 |
| Internal Service Charges | 48,345 |
| Allocations | 80,395 |
| TOTAL, Uses | <u><u>\$10,892,265</u></u> |

BENEFITS ADMINISTRATION



DESCRIPTION

Benefits Administration administers a variety of programs and is committed to implementing employee benefits by providing support and personal assistance to employees, retirees, dependents, and benefit providers.

The following benefit programs are available to eligible employees: health, dental and vision coverage; group life (including accidental death &

dismemberment) insurance; voluntary supplemental life insurance; accident, cancer and critical care insurance; flexible benefit plan; employee assistance program; deferred compensation and CalPERS retirement.

Benefits Administration services include, but are not limited to:

- Ensures all programs meet employees' needs and comply with legal requirements
- Act as liaison between benefit providers and employees
- Conduct benefit related seminars, lunch and learns and annual Health and Wellness Expo
- Perform annual open enrollment, which allows employees to change, add or remove coverage

The Benefits Division along with a committee coordinates the City's Wellness Program, "Every Choice Matters". The mission of this initiative is to promote and encourage a culture of wellness. By keeping our workforce healthy, we reduce absenteeism and health care costs.

Benefits Administration funding is provided through charges to departments and employee contributions.

DEPARTMENT PRIORITIES

- Provide day-to-day customer service assistance to all employees and retirees as it relates to their respective benefit plans
- Provide employee communication materials and coordinate open enrollment, health fairs, retirement, deferred compensation and other relevant employee meetings
- Provide administration for several employee benefit plans and programs

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Assist employees with all aspects of medical leaves of absence, family leave requests and coordinate the return to work
- Ensure the City is compliant with all applicable State or Federal laws that are implemented and process all contract amendments for CalPERS and/or PARS Plans
- Provide analysis, research and recommendations of various employee benefit programs and serve on the City's Health Insurance Committee

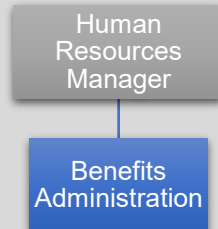
MAJOR BUDGET IMPACTS

- Increase in M & O is primarily due to projected increase in health insurance premiums of 10.7% for calendar year 2020.
- Decrease in internal service charges, primarily duplicating and general liability insurance charges
- \$131,000 use of available fund balance
- \$23,000 increase in the charges to the General Fund

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

BENEFITS ADMINISTRATION

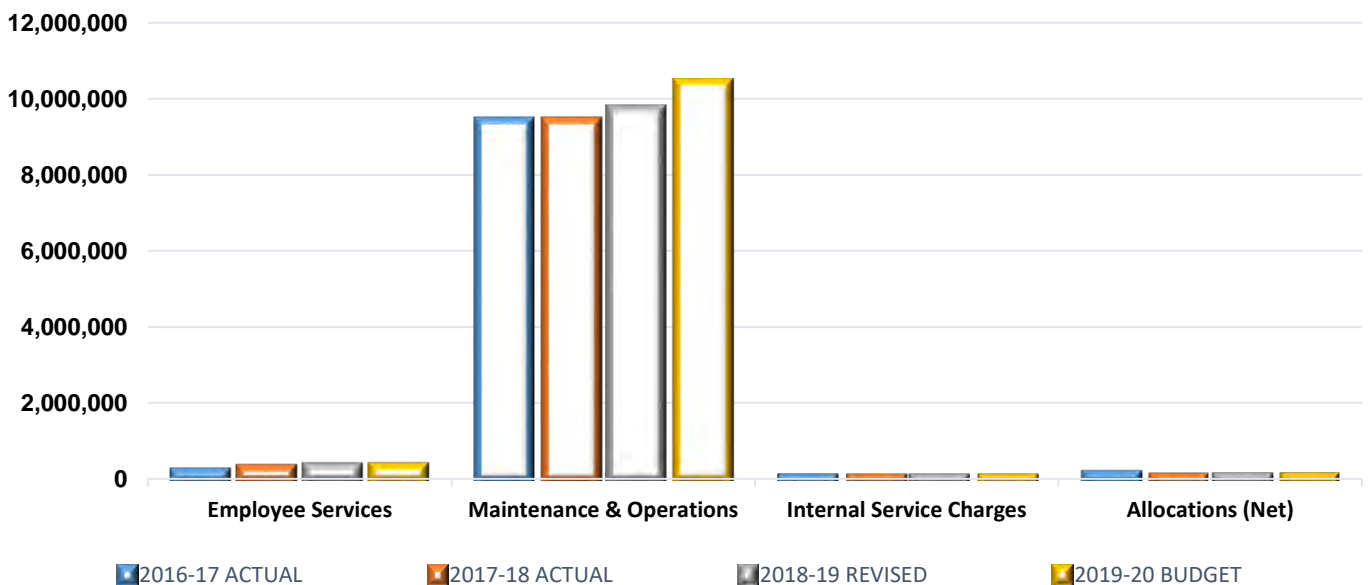
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|---------------------------|-------------------|-------------------|--------------------|-------------------|
| STAFFING: | | | | |
| Regular Full-Time | 2.0 | 3.0 | 3.0 | 3.0 |
| Temporary Part-Time (FTE) | 0.4 | 0.4 | 0.4 | 0.4 |
| Department Total | 2.4 | 3.4 | 3.4 | 3.4 |
| BUDGET: | | | | |
| Employee Services | 210,689 | 304,158 | 343,345 | 343,275 |
| Maintenance & Operations | 9,400,721 | 9,405,975 | 9,718,775 | 10,420,250 |
| Internal Service Charges | 59,750 | 46,570 | 51,060 | 48,345 |
| Allocations (Net) | 140,790 | 77,020 | 77,980 | 80,395 |
| Total Budget | 9,811,950 | 9,833,723 | 10,191,160 | 10,892,265 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17 ACTUAL</u> | <u>2017-18 ACTUAL</u> | <u>2018-19 REVISED</u> | <u>2019-20 BUDGET</u> |
|----------------|----------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| 692-723 | BENEFITS ADMINISTRATION | | | | |
| 5001 | REGULAR FULL-TIME | 139,686 | 206,562 | 208,495 | 201,090 |
| 5004 | TEMPORARY PART-TIME | 0 | 0 | 8,000 | 8,000 |
| 5025 | OTHER EMPLOYEE OVERHEAD | 5,611 | 7,462 | 7,760 | 8,045 |
| 5026 | PERS-NORMAL COST | 41,449 | 19,969 | 21,935 | 22,690 |
| 5029 | PERS-UNFUNDED LIABILITY | 0 | 30,390 | 52,840 | 56,375 |
| 5027 | MEDICAL | 15,239 | 27,406 | 31,320 | 32,880 |
| 5028 | WORKERS' COMPENSATION | 832 | 1,125 | 1,055 | 2,550 |
| 5030 | FLEXIBLE BENEFITS | 7,873 | 11,245 | 11,940 | 11,645 |
| | TOTAL, EMPLOYEE SERVICES | 210,689 | 304,158 | 343,345 | 343,275 |
| 5101 | OFFICE/OPERATING SUPPLIES | 2,841 | 1,340 | 1,200 | 1,200 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 79,701 | 95,712 | 109,500 | 109,500 |
| 5160 | TRAINING & MEETINGS | 606 | 1,235 | 3,000 | 3,000 |
| 5161 | MILEAGE REIMBURSEMENT | 161 | 0 | 100 | 100 |
| 5162 | DUES AND SUBSCRIPTIONS | 2,000 | 1,960 | 1,975 | 1,975 |
| 5169 | OTHER INSURANCE | 9,276,906 | 9,249,984 | 9,514,500 | 10,218,300 |
| 5184 | TUITION | 14,175 | 32,256 | 60,500 | 60,500 |
| 5193 | SOFTWARE | 22,804 | 23,488 | 25,675 | 25,675 |
| 5194 | MINOR OFFICE EQUIPMENT | 1,527 | 0 | 2,325 | 0 |
| | TOTAL, M & O | 9,400,721 | 9,405,975 | 9,718,775 | 10,420,250 |
| 5165 | DUPLICATING | 7,305 | 4,110 | 4,400 | 2,445 |
| 5172 | TELECOMMUNICATIONS | 985 | 970 | 1,010 | 640 |
| 5175 | MAIL SERVICES | 9,105 | 5,660 | 7,880 | 11,075 |
| 5178 | NETWORK & SYSTEMS ADMINISTRATION | 2,575 | 2,675 | 2,725 | 2,530 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 692-723 | BENEFITS ADMINISTRATION | | | | |
| 5183 | INSURANCE | 39,780 | 33,155 | 35,045 | 31,655 |
| | TOTAL, INTERNAL SERVICE CHARGES | 59,750 | 46,570 | 51,060 | 48,345 |
| | SUBTOTAL, BENEFITS ADMINISTRATION | 9,671,160 | 9,756,704 | 10,113,180 | 10,811,870 |
| 5901 | ALLOCATED IN | 140,790 | 77,020 | 77,980 | 80,395 |
| | TOTAL, BENEFITS ADMINISTRATION | 9,811,950 | 9,833,723 | 10,191,160 | 10,892,265 |

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses

PROPERTY INSURANCE

This fund was created to account for transactions related to property insurance obtained for the City. Funding is provided through charges to departments.

Sources of Funds:

| | |
|--|------------------|
| <u>Charges to Departments:</u> | |
| City Council | \$2,650 |
| City Manager | 4,435 |
| City Attorney | 3,850 |
| City Clerk | 4,035 |
| City Treasurer | 775 |
| Finance | 4,570 |
| Human Resources | 3,235 |
| Risk Management | 875 |
| Information Systems | 3,975 |
| Recreation | 21,960 |
| Library | 37,080 |
| Older Adult Services/Senior Nutrition | 7,085 |
| Communications/Video Services | 800 |
| Planning | 5,775 |
| Code Enforcement | 2,520 |
| Building | 2,975 |
| Engineering | 46,860 |
| Streets | 5,795 |
| Parks | 10,530 |
| Radio Communications | 30 |
| Police | 60,525 |
| Fire | 94,770 |
| Non-Departmental | 125 |
| ASES | 1,710 |
| CDBG Administration | 620 |
| Successor Agency-Housing/HOME/Mobilehome Park Management | 760 |
| Water/Canal/Lakes | 141,445 |
| Wastewater | 206,860 |
| Recycling and Waste Reduction | 160 |
| Environmental Programs | 2,165 |
| Internal Service Funds | 7,675 |
| TOTAL, Charges to Departments | 686,625 |
| Interest | 10,000 |
| TOTAL, Sources | \$696,625 |

Uses of Funds:

| | |
|--------------------------------|------------------|
| <u>Operating Budget</u> | |
| Maintenance and Operations | \$610,000 |
| Allocations | 85,695 |
| TOTAL, Operating Budget | 695,695 |
| Add to Fund Balance | 930 |
| TOTAL, Uses | \$696,625 |

PROPERTY INSURANCE



DESCRIPTION

The Property Fund was established to account for transactions related to property insurance obtained for the City. Funding is provided through charges to departments based on each department's percentage of the total City property schedule value. The total insured value including real property, personal property and business interruption is approximately \$670,000,000. The City's property schedule of values is updated annually and on an as needed basis as additional property is acquired or as property is sold. Property insurance coverage is

purchased through the California State Association of Counties – Excess Insurance Authority (CSAC-EIA).

Risk Management staff are responsible for implementing exposure avoidance, loss prevention, loss reduction and contractual transfer measures to reduce the frequency, severity and unpredictability of accidental losses to City assets. When City property is damaged, Risk Management staff aggressively seek reimbursement from CSAC-EIA, third party insurance, or the uninsured party. Risk Management averages between \$250k and \$350k per year in recovery of property loss expenses including damage to City facilities, vehicles, water services, streets and parks, and other settlements or reimbursements.

DEPARTMENT PRIORITIES

- Apply exposure avoidance, loss prevention, loss reduction and contractual transfer measures to property losses to reduce City operating costs and increase operating efficiency
- Continually update & maintain the City's property schedule to accurately reflect current assets and ensure appropriate insurance coverage
- Continue to reduce the frequency, severity and unpredictability of accidental losses to City assets

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

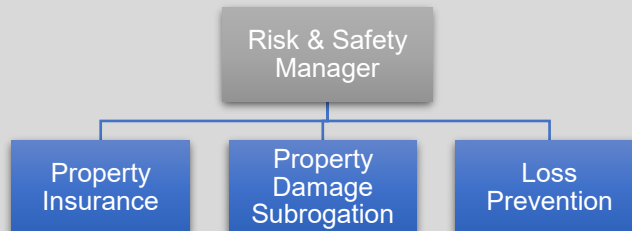
MAJOR BUDGET IMPACTS

- Increase in M & O is due to increase in CSAC PEPiP Property Program Insurance Premium

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

PROPERTY INSURANCE

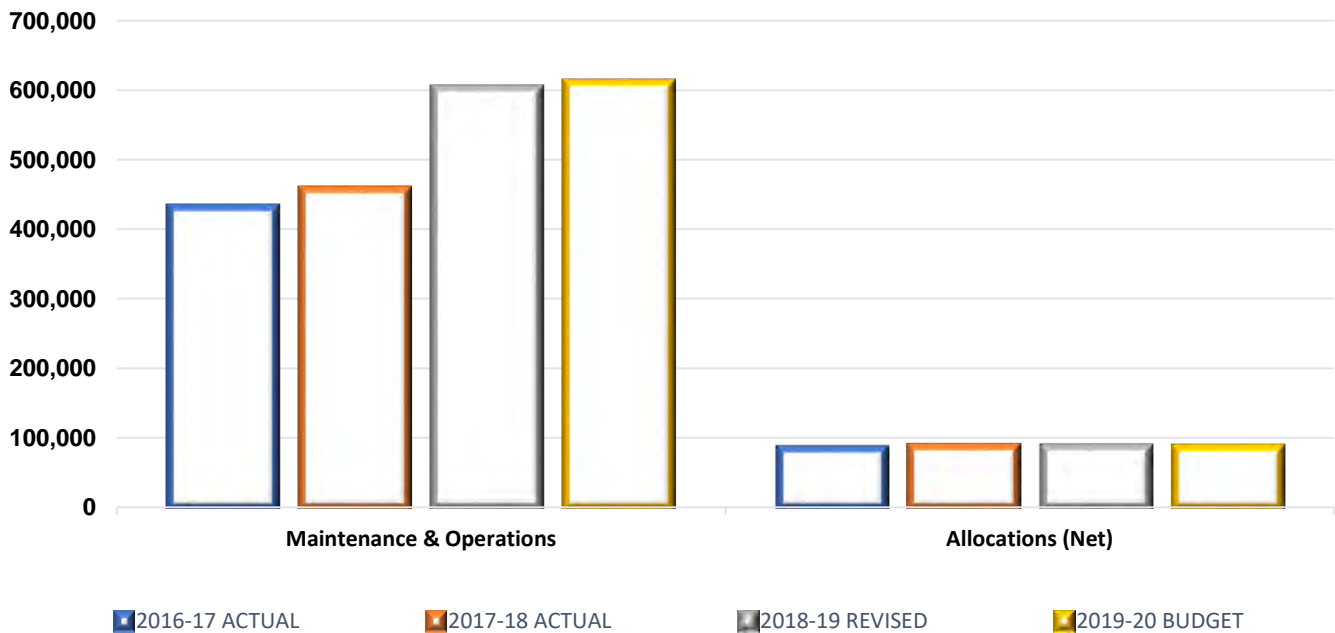
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| BUDGET: | | | | |
| Maintenance & Operations | 430,543 | 456,066 | 600,750 | 610,000 |
| Allocations (Net) | 83,760 | 86,385 | 86,625 | 85,695 |
| Total Budget | 514,303 | 542,451 | 687,375 | 695,695 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|-------------------------------------|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 693-724 | PROPERTY INSURANCE | | | | |
| 5120 | VANDALISM REPAIRS | 628 | 0 | 5,000 | 5,000 |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 0 | 0 | 5,000 | 5,000 |
| 5152 | PROPERTY SELF-RETENTION | 3,791 | 0 | 10,000 | 10,000 |
| 5169 | OTHER INSURANCE | 426,124 | 456,066 | 580,750 | 590,000 |
| | TOTAL, M & O | 430,543 | 456,066 | 600,750 | 610,000 |
| | SUBTOTAL, PROPERTY INSURANCE | 430,543 | 456,066 | 600,750 | 610,000 |
| 5901 | ALLOCATED IN | 83,760 | 86,385 | 86,625 | 85,695 |
| | TOTAL, PROPERTY INSURANCE | 514,303 | 542,451 | 687,375 | 695,695 |



**CITY OF ESCONDIDO
FY 2019-20 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 | \$412,360 |
| Employee Contributions | 423,600 |
| Use of Available Fund Balance | 59,040 |
| TOTAL, Sources | <u>\$895,000</u> |

Uses of Funds:

| | |
|----------------------------|-------------------------|
| <u>Operating Budget</u> | |
| Maintenance and Operations | \$895,000 |
| TOTAL, Uses | <u>\$895,000</u> |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

DENTAL INSURANCE



DESCRIPTION

Dental Insurance is administered by the Benefits Administration department.

Dental Insurance funding is provided through charges to departments and employee contributions.

DEPARTMENT PRIORITIES

- Provide quality dental coverage for City employees
 - Provide administration of Dental PPO & DMO plans and provide day-to-day customer service to all employees
- Provide employee dental communication materials and coordinate open enrollment, health fairs and other relevant employee meetings
 - Provide analysis, research and recommendations of various employee dental programs and cost sharing options; serve on the City's Health Insurance Committee

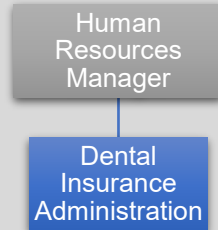
MAJOR BUDGET IMPACTS

- Use of \$59,000 in available fund balance
- \$11,000 decrease in charges to the General Fund

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

DENTAL INSURANCE

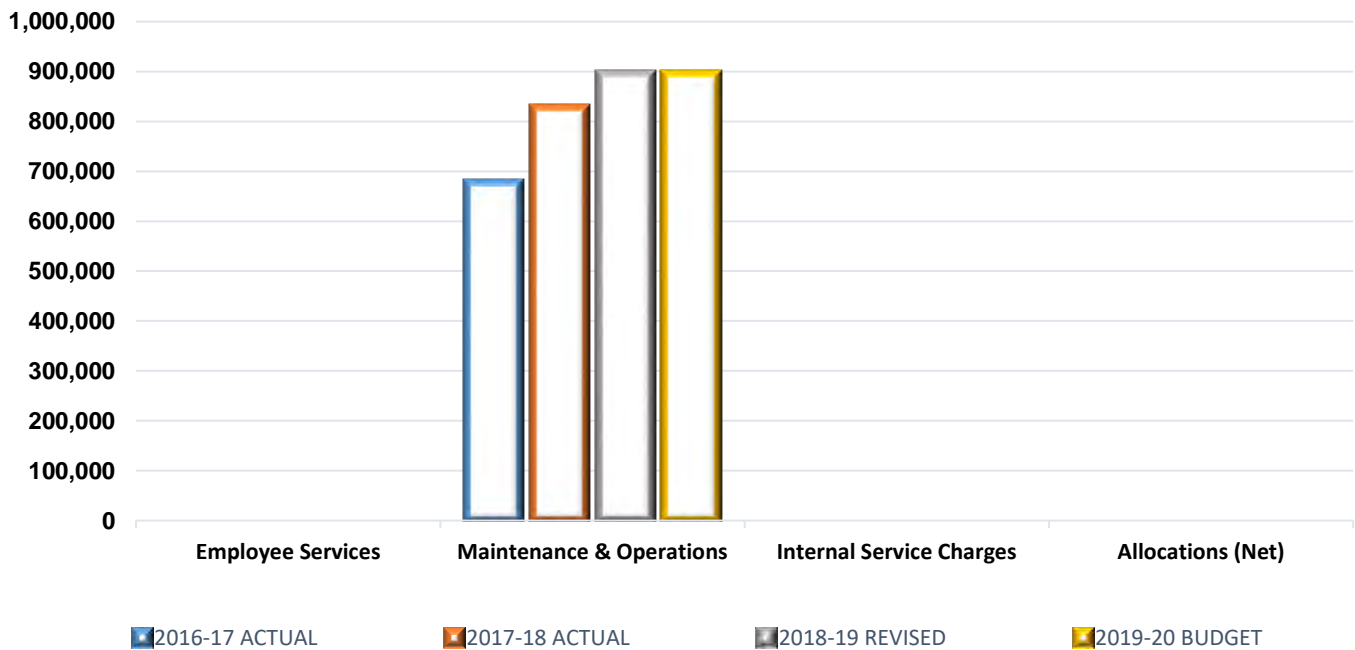
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| BUDGET: | | | | |
| Maintenance & Operations | 676,879 | 825,909 | 895,000 | 895,000 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 694-725 DENTAL INSURANCE | | | | | |
| 5131 | PROFESSIONAL SERVICES/CONTRACTS | 67,437 | 66,768 | 95,000 | 95,000 |
| 5151 | CLAIMS PAYMENTS | 553,581 | 704,172 | 740,000 | 740,000 |
| 5169 | OTHER INSURANCE | 55,861 | 54,969 | 60,000 | 60,000 |
| | TOTAL, M & O | 676,879 | 825,909 | 895,000 | 895,000 |
| | TOTAL, DENTAL INSURANCE | 676,879 | 825,909 | 895,000 | 895,000 |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses**

UNEMPLOYMENT INSURANCE

This fund was created to account for Unemployment Insurance Claims. Funding is provided by charges to departments based on payroll costs.

Sources of Funds:

| | |
|-------------------------------|--------------------------------|
| Charges to Departments | \$70,000 |
| Use of Available Fund Balance | 70,000 |
| Total, Sources | <u><u>\$140,000</u></u> |

Uses of Funds:

| | |
|--------------------|--------------------------------|
| Claims Payments | \$140,000 |
| TOTAL, Uses | <u><u>\$140,000</u></u> |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

UNEMPLOYMENT INSURANCE



DESCRIPTION

The Unemployment Insurance Fund accounts for administration of the City's unemployment claims. Funding is provided through charges to departments.

DEPARTMENT PRIORITIES

- To maintain a sufficient unemployment insurance fund balance in order to pay liability claims
 - To monitor all liability claims and protest any claims to EDD that the City determines are not appropriate
-
- To monitor legislative changes that would impact the unemployment insurance fund and determine any remedial action
 - To evaluate any upcoming impacts to the unemployment insurance fund, such as layoffs and the Patient Protection and Affordable Care Act

MAJOR BUDGET IMPACTS

- Use of \$70,000 in available fund balance

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

UNEMPLOYMENT INSURANCE

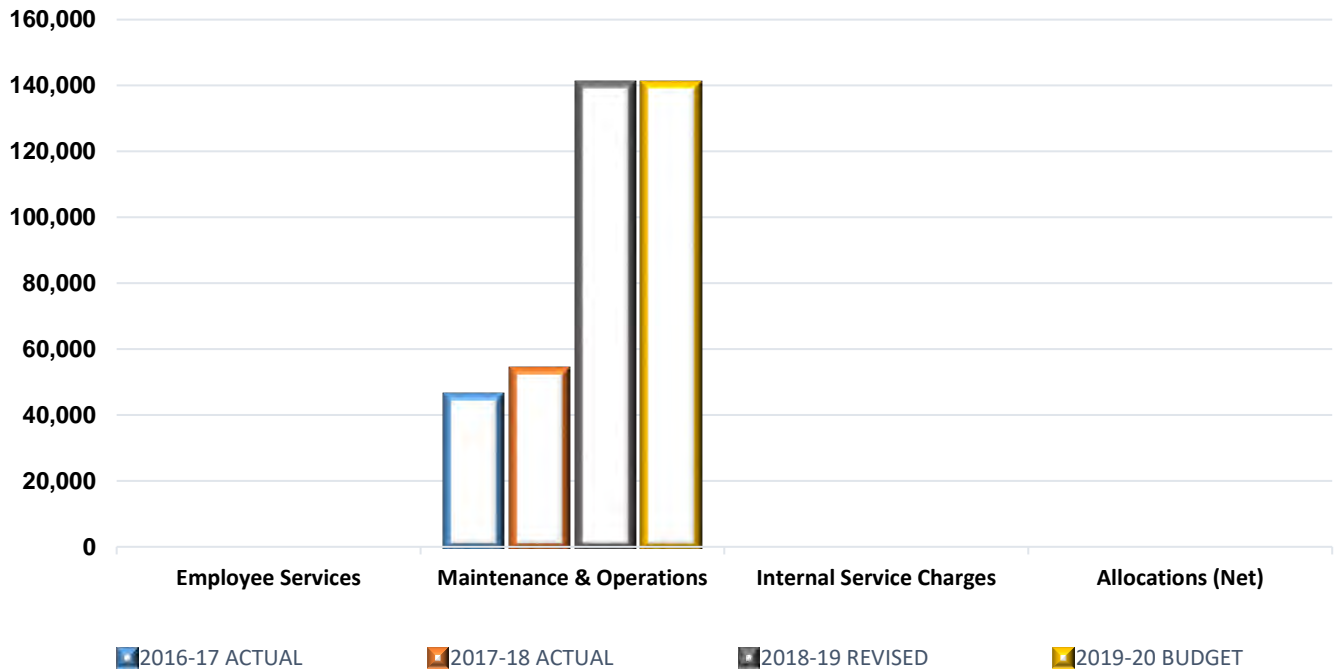
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Revised | 2019-20 Budget |
|--------------------------|-------------------|-------------------|--------------------|-------------------|
| BUDGET: | | | | |
| Maintenance & Operations | 45,377 | 53,348 | 140,000 | 140,000 |

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

| | | <u>2016-17</u> <u>ACTUAL</u> | <u>2017-18</u> <u>ACTUAL</u> | <u>2018-19</u> <u>REVISED</u> | <u>2019-20</u> <u>BUDGET</u> |
|----------------|--------------------------------------|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 696-727 | UNEMPLOYMENT INSURANCE | | | | |
| 5151 | CLAIMS PAYMENTS | 45,377 | 53,348 | 140,000 | 140,000 |
| | TOTAL, M & O | 45,377 | 53,348 | 140,000 | 140,000 |
| | TOTAL, UNEMPLOYMENT INSURANCE | 45,377 | 53,348 | 140,000 | 140,000 |



Appendix

**CITY OF ESCONDIDO
FY 2019-20 OPERATING BUDGET
GLOSSARY OF TERMS**

Account Code - The classification of an expenditure, according to the type of items purchased or services obtained. For example, the cost of placing an advertisement in the paper is classified under the account code entitled "Advertising & Printing."

Accrual Basis of Accounting - The method of accounting under which revenues and expenses are recorded when they occur, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned.

Actual - Represents the actual costs from the result of operations.

Adopted Budget - The official budget as approved by the City Council at the start of each fiscal year.

Ad Valorem - In proportion to value, a basis for levy of taxes on property.

Allocation - An accounting procedure in which the cost of a service performed by one department is charged to the department receiving the service.

Appropriation - The legal authorization by a City Council to make expenditures and incur obligations for specific purposes. An appropriation is usually limited in the amount and the time in which it may be expended.

Assessed Valuation - A dollar value placed on real estate or other property as a basis for levying property taxes.

Audit - A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities.

Authorized Position Schedule - A listing of all authorized and budgeted positions approved by the City Council for the current fiscal year.

Available Fund Balance - Fund balance available in a fund from the end of the prior year for use in the following year.

Bond - A security that represents an obligation to pay a specific sum of money on a specific date in the future, typically with periodic interest payments.

Budget - A financial plan that identifies total sources of revenues and specifies how they may be expended during a specific period of time.

Budget Adjustment - This is a supplemental increase or decrease to the approved budget approved by the City Council.

Budgetary Basis - Refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: Accrual, modified accrual or cash basis.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Budget Calendar - The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

CITY OF ESCONDIDO
FY 2019-20 OPERATING BUDGET
GLOSSARY OF TERMS

Budget Document - The official written statement prepared by Finance and supporting staff, which represents the proposed budget to the legislative body.

Capital Improvement Program - An annual expenditure plan that outlines the funding for and timing of the construction of physical assets, such as parks, streets, water/sewer lines, and recreational facilities, over a fixed period of years.

Capital Outlay - A grouping of object codes that is based on durable items, such as office equipment and furnishings, with a value of \$5,000 or more.

Capital Projects Fund - These funds were established to account for resources for the acquisition and/or construction of a major capital asset.

Carryover - The use of prior year funds to cover obligations incurred in the prior year, but not disbursed until the current year.

Charges for Services - Charges or fees imposed on the user for services provided by the City under the rationale that benefiting parties should pay for the cost of that service rather than the general public.

Comprehensive Annual Financial Report (CAFR) - Audited financial statements submitted to the Mayor, City Council, and City Manager by the Finance Director on an annual basis.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

Contingency – A budgeted amount set aside for emergency or unanticipated expenditures.

Debt Service - The payment of interest and principal on borrowed funds, such as bonds.

Department - A major organizational group of the City with overall management responsibility for an operation or a group of related operations within a functional area.

Employee Services - A grouping of object codes based on the different forms of employee compensation, such as salaries of permanent and temporary staff, overtime pay, and benefits.

Encumbrance - An obligation, in the form of an order or contract, that will become payable when goods are delivered or services rendered.

Expenditure - An amount of money disbursed for a budgeted item which results in a decrease in net financial resources.

Fee - A charge levied for providing a service or permitting an activity.

Fines & Forfeitures - Revenues received and/or bail monies forfeited upon conviction of a misdemeanor or municipal infraction.

Fiscal Year - The twelve-month period of time on which the budget is based. The City's fiscal year is July 1 through June 30.

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which all resources and related liabilities and equities are recorded and segregated to carry out a specific operation or purpose.

Fund Balance - That portion of the fund equity that is available for expenditures at any time during the fiscal year.

CITY OF ESCONDIDO
FY 2019-20 OPERATING BUDGET
GLOSSARY OF TERMS

Full Time Equivalent (FTE) - The decimal equivalent of a part-time position converted to a full time basis, i.e., one person working half time would count as 0.50 FTE.

Full Time Position - A position whereby the employee works a full schedule as defined by the City, receives the benefits for full-time employees, and is covered by employment laws.

GAAP - Generally Accepted Accounting Principles are uniform minimum standards used for accounting and reporting used for both private industry and governments.

Gann Appropriation Limit - This term refers to Article XIII B of the California State Constitution that places limits on the amount of proceeds from taxes that state and local government agencies can receive and spend each year.

General Fund - This is the general operating fund for the City, utilized to account for all resources not required to be accounted for in another fund.

General Obligation (G.O.) Bond - This type of bond is backed by the full faith, credit and taxing power of the government.

Governmental Accounting Standards Board (GASB) - The Governmental Accounting Standards Board establishes and improves standards of states and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

Government Finance Officers Association (GFOA) Distinguished Budget Award - Highest form of recognition in governmental budgeting. Its attainment represents a significant accomplishment by the management, staff and elected officials of recipients. Budgets are evaluated for effectiveness as a policy document, a financial plan, an operations guide and as a communication device.

Grant - A contribution by one governmental unit to another unit, usually in support of a specific facility or function.

Infrastructure - Public domain fixed assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the city.

Intergovernmental - Revenues received from another government for services, such as reimbursement for mandates or public safety programs.

Internal Service Charges - Charges made by internal service funds to other funds for services provided to the City. Charges are allocated based on various usage formulas.

Internal Service Fund - These funds account for services provided by one City department to another City department on a cost reimbursement basis (including replacement costs).

Investment - Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals and base payments.

Investment Policy - A Council adopted policy identifying permitted investments of the City's idle cash.

Leasing - A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the City at the end of the lease.

Licenses & Permits - An official certificate granting authorization with revenues collected as a means of recovering the cost of regulating the activities (i.e. building permit, grading permit, parking permit).

**CITY OF ESCONDIDO
FY 2019-20 OPERATING BUDGET
GLOSSARY OF TERMS**

Line Item Budget - A budget that lists detailed expenditure categories (employee services, maintenance & operations, capital outlay, internal service charges and allocations) separately, along with amounts budgeted for each specific category.

Long-Term Debt - Debt with a maturity of more than one year after the date of issue.

Maintenance & Operations (M&O) - A grouping of object codes based on nondurable supplies and services. Office supplies, building maintenance, printing, travel, rent, professional services and contracts, and telephone service are included in this category.

Mandated Program - A requirement by the State or Federal government that the City perform a task, perform a task a particular way or perform a task to meet a particular standard, often without compensation from the higher level of government.

Modified Accrual Basis of Accounting - The method under which revenues and other financial resource increments are recognized when they become susceptible to accrual; that is, when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay the liabilities of the current period.

One-time Expenditures and/or Revenues - These are expenditures and/or revenues for one-time projects or services. After the project or service is completed, expenditures and/or revenues are terminated and are not considered part of the budget for the following year.

Part Time Position - A position whereby the employee works a partial schedule as defined by the City, and receives partial benefits.

PERS - Public Employees Retirement System provided for employees in the State of California.

Per Capita - A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

Property Tax - An "ad valorem" tax on real property, based upon the value of the property.

Proposed Budget - The budget as formulated and proposed by the City Manager. It is submitted to the City Council for review and approval.

Reserve - A separate fund balance account maintained for restricted use, i.e., fiscal sustainability or economic stabilization; or for unrestricted use to protect the City from emergencies or unanticipated expenditures.

Revenue - Income generated by taxes, bonds, interest income, land rental, fines, fees, licenses, permits, and grants.

Revenue Bonds - Bonds issued pledging future revenues, usually water, sewer, garbage or drainage charges, to cover debt payments in addition to operating costs.

Revised Budget - The official budget as adopted and as amended by the City Council through the course of a fiscal year.

Special Revenue Fund - These funds are used to account for the revenue derived from specific taxes or other earmarked revenue sources (other than for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

Structurally Balanced Budget - The amount of budgeted ongoing costs is equal to or less than the amount of budgeted ongoing revenues.

CITY OF ESCONDIDO
FY 2019-20 OPERATING BUDGET
GLOSSARY OF TERMS

Successor Agency – A designated successor entity to the former redevelopment agency, given all authority, rights, powers, duties, and obligations previously vested with the former redevelopment agency per AB 1X 26.

Taxes - Mandatory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Transfers - Legally authorized financial transaction occurring between a fund receiving revenue to the fund through which the resources are to be expended.

Trust Funds - These individual funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
List of Acronyms**

| ACRONYM | DESCRIPTION |
|----------------|---|
| A | |
| ACE | Administrative, Clerical, Engineering Bargaining Unit |
| ACWA | Association of California Water Agencies |
| AD | Assessment District |
| AMMS | Advanced Maintenance Management System |
| APCD | Air Pollution Control District |
| ARJIS | Automated Regional Justice Information System |
| ARRA | American Recovery and Reinvestment Act |
| ASCAP | American Society of Composers, Authors, and Publisher |
| ASES | After School Education & Safety |
| AWWA | American Water Works Association |
| B | |
| BMI | Broadcast Music, Inc. |
| BMP | Best Management Practices |
| C | |
| CAD | Computer Aided Dispatch |
| CALED | California Association for Local Economic Development |
| CAL-ID | California Identification Network |
| CALNET | California Network Secure Data Line |
| CalPACS | California Public Agency Compensation Survey |
| CAPIO | California Association of Public Information Officers |
| CASQA | California Stormwater Quality Association |
| CCAE | California Center for the Arts Escondido |
| CCP | Centre City Parkway |
| CCPA | City County Personnel Association |
| CCTV | Closed Circuit Television |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
List of Acronyms**

| ACRONYM | DESCRIPTION |
|----------------|---|
| C | |
| CDBG | Community Development Block Grant |
| CDC | Community Development Commission |
| CEC | California Energy Commission |
| CEDS | Comprehensive Economic Development Strategy |
| CERT | Community Emergency Response Team |
| CFA | Center for the Arts |
| CFD | Community Facilities District |
| CIP | Capital Improvement Program/Project |
| CLETS | California Law Enforcement Telecommunications Systems |
| COBRA | Consolidated Omnibus Budget Reconciliation Act |
| CPR | Cardiopulmonary Resuscitation |
| CPRS | California Park & Recreation Society |
| CPS | California Personnel Services |
| CV | Cla-Val |
| CWEA | California Water Environment Association |
| D | |
| DEA | Don E. Anderson Building |
| DHS | Department of Health Services |
| DI | De Ionizing Units |
| DMO | Dental Maintenance Organization |
| DNA | Deoxyribonucleic acid |
| DOJ | Department of Justice |
| DOT | Department of Transportation |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
List of Acronyms**

| ACRONYM | DESCRIPTION |
|----------------|--|
| E | |
| EDD | Employment Development Department |
| EKG | Electrocardiogram |
| EMS | Emergency Management System/Emergency Medical Services |
| EOC | Emergency Operations Center |
| EPA | Environmental Protection Agency |
| ESC | Escondido Sports Center |
| EVCC | East Valley Community Center |
| F | |
| FERC | Federal Energy Regulatory Commission |
| FF1 & FF2 | Firefighter level 1 and Firefighter level 2 |
| FLSA | Fair Labor Standard Act |
| FSA | Flexible Spending Account |
| FTE | Full-Time Equivalent |
| G | |
| GASB | Governmental Accounting Standards Board |
| GFOA | Government Finance Officers Association |
| GIS | Geographic Information Systems |
| H | |
| HARRF | Hale Avenue Resource Recovery Facility |
| HIRT | Hazardous Incident Response Team |
| HMI | Human Machine Interface |
| HOA | Homeowners Association |
| HP | Hewlett-Packard |
| HRMS | Human Resources Management System |
| HVAC | Heating, Ventilation & Air Conditioning |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
List of Acronyms**

| ACRONYM | DESCRIPTION |
|----------------|---|
| I | |
| ICC | International Code Council |
| ICMA | International City/County Management Association |
| IRWA | International Right of Way Association |
| J | |
| JPA | Joint Powers Authority |
| JRMP | Jurisdictional Runoff Management Program |
| L | |
| LAFCO | Local Agency Formation Commission |
| LMD | Landscape Maintenance District |
| LPG | Liquid Petroleum Gas |
| M | |
| M & O | Maintenance & Operations |
| MIG | Metal Inert Gas welding |
| MMASC | Municipal Management Association of Southern California |
| MOU | Memorandum of Understanding |
| MPLC | Motion Picture Licensing Service |
| MPLS | Multiprotocol Label Switching |
| N | |
| NEAT | Neighborhood Enhancement Awareness & Training |
| NPDES | National Pollutant Discharge Elimination System |
| O | |
| O ₂ | Oxygen |
| OT | Overtime |
| P | |
| PAD | Peripheral Artery Disease |
| PARS | Public Agency Retirement Services |
| PC | Personal Computer |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
List of Acronyms**

| ACRONYM | DESCRIPTION |
|----------------|---|
| P | |
| PCI | Payment Card Industry |
| PEG | Public, Educational and Government |
| PEPIP | Public Entity Property Insurance Program |
| PERS | Public Employees' Retirement System |
| PLC | Programmable Logic Controller |
| POST | Peace Officer Standards and Training |
| POWER | Positive Opportunities with Escondido Recreation |
| PPE | Personal Protection Equipment |
| PS | PeopleSoft |
| R | |
| RAMS | Regional Arterial Management System |
| RCS | Regional Communications System |
| RMS | Records Management System |
| ROPS | Recognized Obligation Payment Schedule |
| RPTTF | Redevelopment Property Tax Trust Fund |
| RTU | Remote Terminal Unit |
| RW | Reclaimed Water |
| S | |
| SANDAG | San Diego Association of Governments |
| SANDPIPA | San Diego Pooled Insurance Program Authority |
| SCADA | Supervisory Control and Data Acquisition |
| SCADA | Supervisory Control and Data Acquisition |
| SCAN NATOA | Southern California, Arizona, & Nevada National Association of Telecommunications Officers & Advisors |
| SCBA | Self-contained Breathing Apparatus |

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
List of Acronyms**

| ACRONYM | DESCRIPTION |
|----------------|---|
| S | |
| SCLLN | Southern California Library Literacy Network |
| SDG&E | San Diego Gas & Electric |
| SESAC | Society of European Stage Authors and Composers |
| SRF | State Revolving Fund |
| SUN | San Diego Users' Network |
| SWAT | Special Weapons and Tactics |
| SWRCB | State Water Resources Control Board |
| T | |
| TCP | Traffic Control Plan |
| TIG | Tungsten Inert Gas welding |
| TMS | Training Management System |
| TOT | Transient Occupancy Tax |
| TOU | Tactical Operations Unit |
| U | |
| UB | Utility Billing |
| UB (Keys) | Universal Bump |
| V | |
| VID | Vista Irrigation District |
| VLF | Vehicle License Fee |
| VoIP | Voice Over Internet Protocol |
| VPM | Virtual Private Network |
| W | |
| WIMS | Water Information Management System |
| WQIP | Water Quality Improvement Plan |
| WTP | Water/Wastewater Treatment Plant |

**CITY OF ESCONDIDO
FY 2019-20 Budget
Statistical Profile**

| | |
|---|-----------------|
| Year of Incorporation..... | 1888 |
| Form of Government | Council/Manager |
| Population (January 2019) | 152,739 |
| Area in Square Miles (2018-19) | 37.5 |
| Miles of Streets (2018-19) | 331 |
| Number of Developed Parks (includes 2 lakes) (as of June 2019)..... | 14 |
| Fire Protection (2018): | |
| Average Responses/Day | 44 |
| Total Fire Responses | 203 |
| Total Emergency Medical Service Responses | 12,708 |
| Total All Other Calls | 3,243 |
| Police Protection (2018-19): | |
| Total Number of Arrests | 5,491 |
| Total Number of Traffic Citations | 7,221 |
| Total Accidents Recorded | 981 |
| Utilities (2018-19): | |
| Daily Average Sewage Treatment in Gallons | 13,400,000 |
| Number of Water Service Connections | 27,052 |
| Miles of Water Mains | 436 |
| Number of Fire Hydrants | 3,555 |
| Daily Average Water Consumption in Gallons..... | 17,120,000 |
| Education (as of June 2019): | |
| Total Number of Private Preschools | 7 |
| Total Number of Public Elementary Schools | 18 |
| Total Number of Private Elementary Schools | 7 |
| Total Number of Public Middle Schools..... | 6 |
| Total Number of Public High Schools | 6 |
| Total Number of Private High Schools..... | 4 |
| Total Number of Charter Schools | 5 |
| Library (2018-19): | |
| Library Materials Circulation | 465,639 |
| Library Actual Visits to Facility | 396,166 |
| Library Virtual Visits | 309,878 |
| Total Library Collection | 168,418 |
| Residential Building Permits Issued (2018-19): | |
| Single Family Dwellings..... | 18 |
| Multiple Family Dwellings | 9 |
| Business Licenses (active) - Escondido Only (2018-19): | 7,221 |

RESOLUTION NO. 2019-81

A RESOLUTION OF THE CITY COUNCIL OF
THE CITY OF ESCONDIDO, CALIFORNIA,
ADOPTING OPERATING BUDGETS FOR
CERTAIN CITY DEPARTMENTS FOR FISCAL
YEAR 2019-20 SUBJECT TO ANY AMENDMENT
MADE PURSUANT TO COMPENSATION PLANS
FOR THE CITY OF ESCONDIDO AND
ESTABLISHING CONTROLS ON CHANGES IN
APPROPRIATIONS TO VARIOUS FUNDS AND
DEPARTMENTS

BE IT RESOLVED by the City Council of the City of Escondido, California, as follows:

SECTION 1. That the budgets for all City Departments for the period July 1, 2019, through June 30, 2020, inclusive, contained in the Fiscal Year 2019-20 Operating Budget Document (a copy of which is on file in the Office of the City Clerk) as amended by Council, are adopted as the final budgets for the Fiscal Year 2019-20, subject to any further amendments pursuant to approval of Compensation Plans for employees of the City of Escondido.

SECTION 2. That the amount designated as Department Total for each department and each fund in the budgets on file with the City Clerk, is hereby appropriated to the department or fund for which it is designated subject to adjustments for Compensation Plan approvals. Such appropriations as adjusted shall not be increased without approval of the City Council, except that transfers within funds, may be approved by the City Manager. All amounts designated as Employee Services, Maintenance and Operation, and Capital Outlay in each budget on file with the City Clerk, are hereby appropriated for such uses to the department or fund under which they are listed, subject

to any amendments made pursuant to approval of Compensation Plans for employees of the City of Escondido, and shall not be increased without approval of the City Manager.

SECTION 3. That the approval of the Operating Budget Document, including the Department Total expressed for each department, and any subsequent amendments shall include approval for all actions of the City acting as Successor Agency of the former Escondido Redevelopment Agency as expressed in said Operating Budget Document.

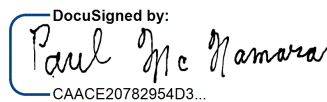
PASSED, ADOPTED AND APPROVED by the City Council of the City of Escondido at a regular meeting thereof this 12th day of June, 2019 by the following vote to wit:

AYES : Councilmembers: MARTINEZ, MASSON, MORASCO, MCNAMARA

NOES : Councilmembers: NONE


ABSENT : Councilmembers: DIAZ

APPROVED:

DocuSigned by:

CAACE20782954D3...

PAUL MCNAMARA, Mayor of the
City of Escondido, California

ATTEST:

DocuSigned by:

A58535D0BDC1430...

ZACK BECK, City Clerk of the
City of Escondido, California

RESOLUTION NO. 2019-81

RESOLUTION NO. 2019-82

A RESOLUTION OF THE CITY COUNCIL OF
THE CITY OF ESCONDIDO, CALIFORNIA,
ADOPTING AN ANNUAL APPROPRIATIONS
LIMIT FOR THE FISCAL YEAR 2019-20 AS
REQUIRED BY LAW

WHEREAS, Article XIII-B of the California State Constitution requires that the City of Escondido calculate an appropriations limit for each fiscal year, commonly known as the "Gann Limit;" and

WHEREAS, the Gann Limit is based on a combination of a population factor and an inflation factor as outlined on Exhibit "B," which is attached to this Resolution and incorporated by this reference; and

WHEREAS, the City Council desires at this time and deems it to be in the best public interest to adopt an annual Gann Limit for Fiscal Year 2019-20 as listed on Exhibit "A," which is attached to this Resolution and incorporated by this reference.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Escondido, California, as follows:

1. That the above recitations are true.
2. That the City Council adopts the calculation of the annual Gann Limit for the Fiscal Year 2019-20. The Gann Limit is adopted on a provisional basis, as the limit may need to be adjusted when current assessment data are available. The 2018-19 Gann Limit Calculation is finalized as shown on Exhibit "B."

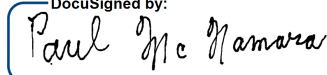
PASSED, ADOPTED AND APPROVED by the City Council of the City of Escondido at a regular meeting thereof this 12th day of June, 2019 by the following vote to wit:

AYES : Councilmembers: MARTINEZ, MASSON, MORASCO, MCNAMARA

NOES : Councilmembers: NONE

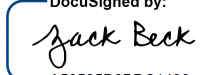
ABSENT : Councilmembers: DIAZ

APPROVED:

DocuSigned by:

CAACE20782954D3...

PAUL MCNAMARA, Mayor of the
City of Escondido, California

ATTEST:

DocuSigned by:

A58535D0BDC1430...

ZACK BECK, City Clerk of the
City of Escondido, California

RESOLUTION NO. 2019-82



WESTERN
UNION

SANTA FE

112

Annual Operating Budget

Fiscal Year 2019/20