



City of Escondido, California

ANNUAL OPERATING BUDGET



Fiscal Year 2023/24

ESCONDIDO CITY COUNCIL



Dane White
Mayor



Consuelo Martinez
Councilmember
District One



Joe Garcia
Councilmember
District Two



Christian Garcia
Councilmember
District Three



Michael Morasco
Councilmember
District Four

Sean McGlynn
City Manager

Christopher McKinney
Deputy City Manager/Director of Utilities

Joanna Axelrod
Deputy City Manager/Director of
Communications & Community Services

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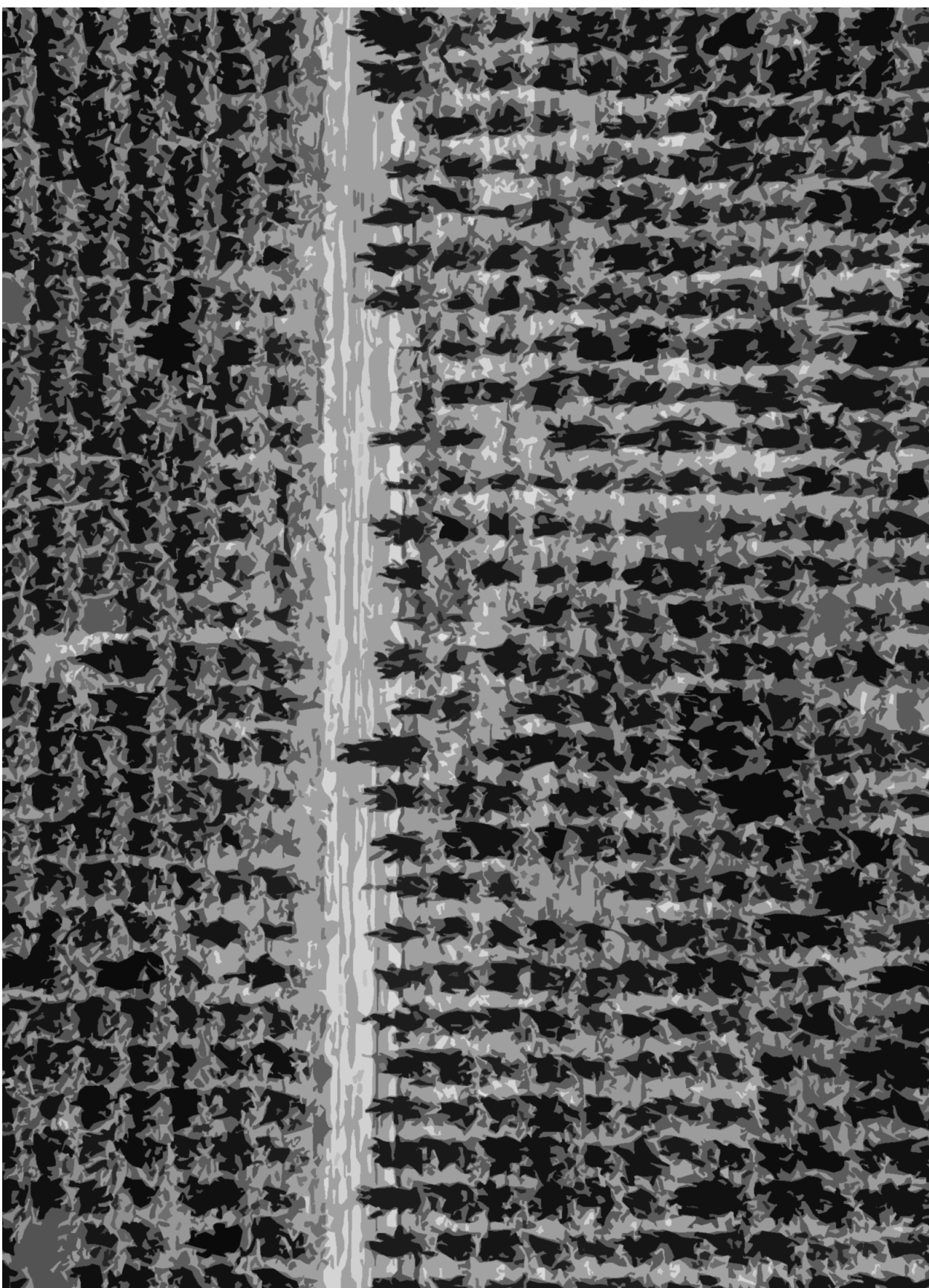
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ANNUAL OPERATING BUDGET



2023/24



**CITY OF ESCONDIDO
FY 2023/24 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 2023/24. Our team has prepared this budget for final approval after considering comments from the public and input at previous meetings. The appropriation total for all operating funds is \$247.6 million and for the General Fund is \$130.9 million. A budget serves as a financial planning document to reflect City priorities and needs. It represents staff's best efforts, relying on industry experts and economic predictions, to anticipate and plan for the City's economic future.

The City's annual budget process begins in December each year with a review and update of the General Fund long-term financial plan. The financial forecast takes a look forward at the City's General Fund revenues and expenditures. Its purpose is to identify financial trends, shortfalls, and potential issues so the City can proactively address them. It does so by projecting out into the future the fiscal results of continuing the City's current service levels and policies, providing a snapshot of what the future will look like as a result of those policies.

Operating revenue has not kept pace with the growing costs of providing City services, and as a result the General Fund long-term financial plan has projected annual deficits creating a structural budget deficit. To address this projected shortfall, the City has maintained a hardline on expenditures and staff are continuously seeking measures that ensure efficiency, while enhancing basic operations. In addition to implementing cost saving measures, since the Great Recession the City has controlled costs by annually deferring maintenance and capital project costs. Despite all of these measures, and the City's efforts to fund projects with grants and other sources of one-time funds, it has not been enough to meet growing costs and demand for services.

To address the predicted structural budget gap for the upcoming fiscal year, Departments were directed to submit their FY2023/24 General Fund operating budget at the same level as the prior year, FY2022/23, where possible. Once all revised General Fund budgets were submitted to the Finance Department, and a summary of projected revenue and expenditures was prepared, the General Fund operating budget projected a net operating deficit of \$11,295,840. In order to continue to provide core City services including Public Safety, Public Works, Community Services, and Development Services, staff made recommendations to close the deficit that include a combination of using reserve balances as well as deferring major purchases to future years.

Recognizing that reserve funds and one-time sources of funds will not be available in future fiscal years without a new ongoing source of revenue, the [June 7 Budget Workshop](#) presented the projected General Fund budget deficit in more depth and provided scenarios for the programs and services that the City will need to consider eliminating when all available one-time funds and reserve balances are depleted.

In the upcoming fiscal year, staff will continue to evaluate the services the City provides, and determine the right size of the organization to continue to provide critical City services while addressing the high priorities of the community. In addition, staff have engaged with multiple industry professionals to review General Fund Operating Revenue. An analysis of revenue

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City Manager's Transmittal Letter**

options for the City is being prepared as well as a citywide fee study that will analyze user fees utilizing a full cost recovery model. Both of these reports will be presented to the City Council in FY2023/24.

This operating budget is the culmination of diligent effort by the City's professional staff in the Finance Department with input and assistance from Department Leadership and City staff members who participated in the preparation of the budget.

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'SEAN MCGLYNN', with a long horizontal flourish extending to the right.

SEAN MCGLYNN
City Manager

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
City Profile & History

City Profile:

The City of Escondido is an established community with a population of 150,679 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
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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 2023/24 Operating Budget
City Vision, Mission, Values & Strategic Goals

City Vision:

The City aspires to be a safe, clean and efficiently ran City for residents and visitors.

City Mission:

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

Values:

- Safety
- Cleanliness
- Efficiency

Strategic Goals:

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

Several years ago, the City Council adopted four major priority areas: Economic Development, Fiscal Management, Neighborhood Improvement, and Public Safety. From time to time, particularly during periods of political change, or such as early 2020 when the City began responding to the global pandemic, some of these major priorities are emphasized more than others. However, the budget incorporates current realities within these four broad priorities areas, with the goal of achieving economic health, a safe community, high performing local government, neighborhood livability and effective transportation routes throughout the City of Escondido.



Each major priority area has a single overarching goal:

1. ECONOMIC DEVELOPMENT
Goal: Ensure the long-term vitality of Escondido's local economy
2. FISCAL MANAGEMENT
Goal: Approve a balanced budget each year, as required by State law, that ensures the City's fiscal stability

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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

These goals are currently in the process of being updated. Please see the [Escondido Discussion](#) for updates and to participate in this process.

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Budget Overview**

The City of Escondido's fiscal year 2023/24 total operating budget equals \$248 million. The operating budget is comprised of twenty-six different funds. The City's General Fund budget totals \$130.8 million; Enterprise funds total \$107.6 million; other remaining funds total \$9.1 million in expenditures. The following information provides an overview of the various funds making up the Fiscal Year 2023/24 operating budget.

GENERAL FUND

The following 2023/24 General Fund sources and uses of funds is balanced with the one-time use of American Rescue Plan Act Funds:

Sources of Funds:

Operating Revenue	\$127,403,060
Transfer from American Rescue Plan Fund	1,637,010
Transfer from Gas Tax Fund	2,055,000
Transfer from CFD-No. 2020-1(The Services)	290,900
TOTAL, Sources	<u>\$131,385,970</u>

Uses of Funds:

Operating Budget	\$130,892,070
Transfer to Reidy Creek Golf Course-Debt Service	364,300
Transfer to Successor Agency-Housing	25,000
Transfer to Vehicle Parking District Fund	104,600
TOTAL, Uses	<u>\$131,385,970</u>

GENERAL FUND SOURCES OF FUNDS

The total proposed FY2023/24 General Fund Operating Budget is \$130.9 million. It has increased by approximately \$5.6 million or 4.4% compared to the FY2022/23 Operating Budget. The following will detail the General Fund expenditures by department and compare the total FY2023/24 proposed budgeted expenditures to the current fiscal year revised operating budget.

Revenue Projections

The projected FY2023/24 General Fund revenue estimate is \$127.4 million. The FY2022/23 amended revenue is the starting point to forecast revenue in the next fiscal year based on factors such as economic indicators, development in the City, past revenue history, and anticipated program revenue. The FY2023/24 projected operating revenue is estimated to increase \$7.5 million or 6% over the FY2022/23 amended revenue projection.

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Budget Overview

The largest economic segments in the City are transportation and receipts from the County Pool. Together these segments generate 54% of the total sales tax revenues. The transportation segment includes new and used auto sales and service stations, and is projected to remain flat from the prior year. California Auto Outlook reports that pent-up demand is accumulating as new vehicle sales remain below baseline levels. In addition, vehicle transaction prices will move lower as supplies become more in-line with demand. However, supply chain issues are lingering and new vehicle affordability is weakening due to high inflation, increasing interest rates, slower economic growth, and falling trade-in values. Household incomes are increasing, but not fast enough to keep pace with inflation. The impact resulting from pent-up demand will be tempered due to softer economic conditions, but sales rates should still recover from current levels.

Sales tax revenue received through the County Pool is the second largest sales tax segment accounting for 18% of the sales tax revenue received. The implementation of the AB 147 Wayfair decision began in April 2019, which extended sales and use taxes to out-of-state retailers engaged in business in California. In addition to the new taxable sales under AB 147, the continued COVID-19 restrictions pushed consumers from brick and mortar stores to online sales in prior fiscal years. Economic forecasters remain optimistic that online sales will continue to grow. However, in California, changes for online-based purchasing activity are ever evolving. Recent data released by HdL Companies reflected the opening of more in-state fulfillment facilities. In addition, many retailers are choosing to use local retail outlets as the resource for delivery of products in lieu of shipping from out-of-state warehouses. The result has dampened pool revenues and this trend is expected to continue in the short-term, impacting lower County Pool outlooks for the next three quarters.

The construction sales tax segment accounts for revenue generated from building materials, including both wholesale and general retail, and is projected to increase by 5.0% from the prior year. This is due to an increase in the price of goods, such as lumber and steel, and an increase in ongoing development and construction projects in the City.

General Retail and Food Products combined make up 25% of the total sales tax revenue for the City and are projected to increase by 3.8% compared to the prior fiscal year. This growth reflects increased foot traffic and buying activity as people return to in-store shopping and indoor dining.

City staff will continue to monitor economic indicators and sales tax revenue closely and return to City Council with updates during the fiscal year.

Property Tax revenues also represent a major funding source for the City at 28% of the General Fund. The major factors influencing property tax revenue are the annual inflation adjustment under Proposition 13, number of home sales, and increased median home prices. In accordance with State law, property is assessed at actual full cash value and the maximum tax is 1% of the assessed valuation. Proposition 13, passed by California voters in 1979, specified that an assessed value may increase at the rate of the Consumer Price Index, not to exceed 2% per year based on the 1979 value, unless the property is improved or sold to establish a new market value. The overall property tax revenue is projected to increase approximately 7% from the prior fiscal year budgeted amount. This is attributed to an increase in current secured

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Budget Overview

and unsecured tax projections and actual revenue received through the third quarter of FY2022/23, along with an increase in property transfer taxes based on the current and projected development activity, such as permits, inspections, and plan checks, which indicate continued growth in property sales.

Also included in Property tax revenues is the Property tax in lieu of Vehicle License Fees (“VLF”) which is estimated to increase by 3% to reach projected revenue of \$17.6 million. This revenue is in addition to the regular apportionment of property taxes received. In 2004, the Legislature permanently reduced the Vehicle License Fee rate from 2% to 0.65% and compensated cities for their revenue loss with a like amount of property taxes, dollar-for-dollar. Each agency’s property tax in lieu of VLF allocation increases annually in proportion to the growth in gross assessed valuation in the City based on the prior year assessment role.

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, account for 12% of General Fund revenue. These other taxes are projected to increase by 12% to reach projected revenue of \$16.5 million. The City collects franchise fee revenues from San Diego Gas and Electric (SDG&E), cable companies conducting business within City limits, and Escondido Disposal Incorporated (EDI) for trash collection services. Overall franchise fee revenues are projected to be \$8.2 million, an increase of 18% from the prior year. Revenue growth is projected based on population, inflation factors, and historic revenue trends.

Permits and Licenses that are collected for building, plumbing, electrical, mechanical, fire code and mobile-home permits are projected to increase by 21% from the Fiscal Year 2022/23 budget amount to reach projected revenue of \$2.1 million. This is due to increases in the number of new building permits from several large development projects located in the City.

Fines and Forfeitures are projected to increase slightly from the prior fiscal year to reach \$873,000. Fines and forfeitures are collected by the City for vehicle code fines, parking ticket fines, other court fines, code enforcement citations, and impound fees.

Intergovernmental revenue includes the Rincon Fire Services Agreement, state mandated cost claims, and various grants and is projected to increase overall by approximately \$56,250 or 2%.

Charges for Services are projected to increase compared to the prior fiscal year with estimated revenue of \$15.0 million, an increase of 38% from the FY2022/23 budget. Charges for services include paramedic fees and Community Services fees for recreational and community activities. The increase in projected revenue from the prior year is primarily due to a new Ground Emergency Medical Transportation Program that utilizes Federal funding to supplement the ambulance billing revenue received for medical transports. This revenue is projected to increase \$3,030,000. In order to participate in the program, matching funds of \$1,812,370 are required and have been included in the Fire Department budget.

Revenue estimates for Community Services are based on the projected number of facilities and classes, number of participants, fee levels, and staff’s estimate of demand for programs

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Senior Nutrition Center

- The Senior Nutrition Center utilizes a contract for Transportation and Meal & Delivery services. The contract is increasing by over \$140,000 in FY2023/24. Additionally, a position was moved from the Recreation 102 department budget into the Senior Nutrition budget in order to better support operations of the Senior Nutrition Transportation Program as the City works to move away from the contracted services and toward bringing that service in-house.

Development Services

Development Services includes Code Compliance, Building, Planning, and Engineering. 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 \$8.3 million and increased 9% compared to the prior fiscal year. Significant budget highlights include the following:

Building

- Increased Contract Consultant Services by \$285,000. The additional funds will ensure that the City can continue to provide architectural, structural, plumbing, mechanical and electrical plan check review for buildings and structures for compliance with applicable Federal and State laws, building and safety codes, City ordinances, and acceptable engineering practices. The increase is in anticipation of sustained building permit activity in FY2023/24 and expected contract increases for third-party building permit plan check and inspection services. The City's current contract for these services expired in March 2023. The City is currently reviewing responses to proposals for building services.

Overall, the increase in consulting services allows the City to meet expected turnaround times by providing an extension of staff that can step in during a period of peak demand or in the event of ongoing staffing vacancies.

Planning and Engineering Staff Reclassifications

- The Planning Department Staff are proposing the removal of a vacant Administrative Coordinator position and adding a Management Analyst position, increasing employee service costs by approximately \$8,664. The increased costs will be offset through Allocations to Capital Projects and Developer Deposits. The Management Analyst position will provide support across the Development Services Department through the management of deposit accounts; RFPs and contracts; public facing information and content, including application forms, checklists, flowcharts, and similar information that explains the City's development review process on the website and additional content that details current department activities; performance metrics and reports; monitor and track responses to customer service surveys; grant support; and support for budget preparation and monitoring.

The Engineering Department Staff are proposing the removal of a vacant Administrative Assistant position and adding a Development Technician position, increasing employee

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service costs by approximately \$3,000. The increased costs will be offset through Allocations to Capital Projects and Developer Deposits. The Development Technician position will assist with streamlined processing of encroachment permits and additional duties associated with grant-funded projects, including meeting federal requirements through prevailing wage compliance.

The reclassifications will position the department such that it can report out its performance and support multiple department-wide initiatives intended to improve customer service and performance, including the recruitment of a Management Analyst whose primary responsibilities include updates to the major development activity dashboard; application forms, checklists, flowcharts, and similar information that explains the City's development review process on the website; monitoring and reporting customer service surveys; and the development and tracking of performance metrics.

Planning and Engineering Consultant Services

- Planning added Consulting Services of \$250,000 for the purpose of contracting with consulting firms on an on-call and as-needed basis to assist development review with peak demands and to offset staffing vacancies by providing a staff extension to meet expected turnaround times. The on-call services also include on-call professional consulting services for the preparation and peer-review of environmental documents and technical studies pursuant to the California Environmental Quality Act (CEQA) for both external development projects and those initiated by the City. Costs incurred as a result of development review will be offset by revenue from Cost Recovery Developer Deposits. Costs incurred from City projects will be covered through CIP.

Engineering added Consultant Services of Land Development Projects of \$250,000 for the purpose of contracting with consulting firms on an on-call and as-needed basis to assist development review with peak demands and to offset staffing vacancies by providing a staff extension to meet expected turnaround times.

The increase in consultant services will result in an additional 1.5 full time equivalent in additional staff capacity. These increases are distributed across the Development Services Department and provide benefit through ongoing support to land development, including staff extensions for Planning and Engineering intended to support expected development review turnaround times and lists of pre-approved, on-call consultants for the preparation and peer-review of environmental documents and technical studies pursuant to the California Environmental Quality Act (CEQA). Current City staff do not possess the requisite level of technical expertise in highly specialized areas of focus, particularly as it relates to environmental regulations and legislative requirements, to thoroughly review environmental documentation and technical analyses without the assistance of industry experts. Maintaining these lists allows the City to be more responsive to environmental review for internal and external projects. Increases in consultant services for third-party building plan check and inspection services provide continuous support for building permits. In 2022, the City referred 447 building permits to its third-party service provider for review - capacity that does not exist within City staff.

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Budget Overview**

Public Works

Public Works includes the Streets and Parks Department operating budgets. The Streets Department is responsible for filling potholes, maintaining sidewalks, cleaning storm water channels, replacing traffic signs, sweeping and lane striping City streets, and graffiti eradication. The Parks Department maintains the City's parks, median and parkway landscaping, open spaces, trees, and landscaping at City facilities. Proposed FY2023/24 operating expenses decreased by (\$285,030) or (2.2%) from the prior fiscal year. Significant budget changes include the following:

Parks Maintenance

- Added \$20,000 for Play Structure Repairs. New, modern play structures are typically under the manufacturer's warranty and require very little maintenance or repairs. Most repairs during the initial warranty period are due to vandalism and are outside of warranty. The City of Escondido Parks Division currently maintains 16 play structures, 14 (88%) are outside of the manufacturer's warranty. As one example, the division currently maintains a play structure installed in 1999 that will attain 24 years in service this year. These play structures were installed without shade structures that lengthen the time of service and slow the degradation of materials. As is common with aging play structures, repairs costs increase exponentially over time and are more prone to failures thus exposing the public to frequent closures and out of service notices. If playground equipment is broken or otherwise unusable, children will miss out on opportunities to play. Children learn through play, so a safe space for kids to learn, socialize, explore, and grow is essential.

Historically, the Parks Division has not had a budgeted line item for play structure maintenance. To keep these play structures operational requires fabrication and intensive labor that has exceeded the capabilities of Parks staff, forcing the division to increasingly rely on contractual assistance from outside vendor specializing in playground repairs and/or re-engineering of components. This added expense diverts funding away from park maintenance in other areas. To compensate for aging equipment, the division recommends a line item in the budget of \$20,000 for increasing repairs.

- Added \$20,000 for Pool Maintenance. The Parks Division for the City of Escondido currently maintains two aquatics facilities that are heavily programmed by the City's Community Services Department and enjoyed by the community. If not maintained correctly, swimming pools can be the source of many diseases and injuries, such as giardia, cryptosporidia, and e.coli as well as slips, falls, and accidental entrapments. The proper construction, maintenance, and operation of public swimming pools and spas is of significant public health importance.

Parks staff performs minor repairs and required cleaning and chemical applications to stay in compliance with the County of San Diego Environmental Health and Quality standards. This year, due to equipment that has surpassed its useful lifespan, the aquatics facility at Washington Park experienced a catastrophic equipment failure that

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shut down programming at the facility for over a month. After repairs were made, our subject matter experts strongly recommended a more intensive preventative maintenance program be instituted on a more frequent basis. Due to the age of the equipment, this maintenance requires certified personnel that is outside the expertise of current staff knowledge, skills and abilities.

The Parks Division traditionally has not had a line item in the budget for Pool Maintenance. As the pool equipment ages, there is a need to create this line item and budget for repairs and preventative maintenance. The division increasingly has been forced to rely upon contractual assistance, specializing in pool equipment repairs and diagnosis, and is strongly recommending a line item of \$20,000 in the Parks budget to account for more frequent repairs of the aging infrastructure.

- Added \$52,000 for the Replacement of the Washington Pool Heater. The Washington Pool Heater is at the end of its useful life. Without replacement, the heater is likely to stop working which would shut down programming operations indefinitely.

Streets Maintenance

- Added \$200,000 for the replacement of a backhoe. A critical piece of equipment employed by Public Works Departments across the nation is a backhoe. Backhoe loaders are heavy-duty pieces of equipment that can be used for a variety of tasks. Primarily excavation machines, they can do double-duty because they have working implements on both the front and the back of a tractor body. A backhoe can dig to depths of 12 to 14 feet and can range from 20 to upwards of 100 horsepower. Their versatility makes them a popular piece of construction equipment for tasks ranging from uprooting trees to moving material on work sites. These machines can dig, haul, carry, and transport and can also be used in helping build roads, prepare job sites, and assist in cleaning up after a completed project. As a testament to its versatility, nearly all Public Works staff are trained to operate a backhoe and it is used across all methods of maintenance. The current Streets backhoe is from model year 2006, purchased used in 2010, has no replacement value and is well past its life cycle of 10 years. Without a replacement, Public Works operations will be hindered, impacting Staff's ability to respond to public safety hazards. The \$200,000 of Capital Outlay funds will be used to replace this front-line piece of equipment.
- Added \$300,000 for the replacement of a wheel loader. One of the most utilized tools by Public Works is the wheel loader. These machines can dig, haul, carry, transport and can also be used in helping build roads, prepare job sites, and assist in cleaning up after a completed project. It is instrumental in maintaining yard work flows because it is the main tool used to load bins and move large quantities of material in the most effective way possible. With the loss of over 50% of the Public Works yard due to the MFRO plant project, Staff rely even more on this piece of equipment due to the loss of storage real estate. Essential functions of the wheel loader in daily operations are excavations, sinkhole repair, homeless encampment clean up, debris removal, concrete demo, and much more. The current wheel loader is a 2008 model year, purchased used in 2010, has no replacement value and is well past its life cycle of 7-10 years. Without a

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Budget Overview**

replacement, down time increases impacting Staff's ability to quickly respond to growing resident and inter-department assistance requests. The \$500,000 of Capital Outlay funds will be used to replace this front-line piece of equipment.

- Decreased funding to the Fleet Services Fund by 50%. Additional information is provided in the Fleet Services Fund section of this Report.

Police

The Police Department improves community safety, enhances crime prevention, and provides emergency response. Overall, the Police Department's costs are increasing by \$1.1 million or 2.2% compared to the prior year to reach projected expenditures of \$54.1 million. Significant budget changes include the following:

- Effective January 2023, City Council approved a one-year agreement with the Police Officers Association. The agreement included a 2.3% Across-the-Board salary increase for Police Officers and a 3.6% Across-the-Board salary increase for Police Sergeants. In addition, salary ranges were adjusted by removing the bottom two steps of the salary schedule and adding two new steps at the top of the salary schedule. Overall employee services for the Police Department increased by \$3.0 million.
- The increases in Employee Services were offset by a reduction of funding for the Fleet Services Fund of \$1,248,630. Additional information is provided in the Fleet Services Fund section of this Report.

Fire

The Fire Department provides emergency operations, emergency preparedness, and fire prevention services to safeguard lives and property. The FY2023/24 operating budget reflects an increase of \$2.8 million or 9.1% increase compared to the prior year to reach projected expenditures of \$33.5 million. Significant budget changes include the following:

- Effective January 2023, City Council approved a one-year agreements with the Firefighters Association. The agreement included a 2.5% Across-the-Board salary increase for Firefighters. In addition, salary ranges were adjusted by removing the bottom three steps of the salary schedule and adding three new steps at the top of the salary schedule. Overall employee services for the Fire Department increased by \$2.5 million.
- Intergovernmental Transfer Program (IGT). An administrative fee of \$1,812,370 was added to the Professional Services section of the Fire Department budget, which is required as Federal matching funds in order to participate in the Ground Emergency Medical Transportation / Intergovernmental Transfer Program (IGT). By participating in the program, the City will recognize an additional \$3.0 million in paramedic ambulance revenue.

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Budget Overview**

- The increases in Employee Services were offset by a reduction of funding for the Fleet Services Fund of \$1,252,410. Additional information is provided in the Fleet Services Fund section of this Report.

California Center for the Arts (“CCAE”)

The CCAE facility is owned by the City of Escondido and operated by the California Center for the Arts, Escondido, Foundation, Inc. (the “Foundation”) under a Management Agreement. On March 22, 2023, City Council adopted Resolution No. 2023-34 approving an Operations and Management Agreement between the City of Escondido and the California Center for the Arts, Escondido Foundation.

Financial support is provided to the Foundation from the City for various items, including a management fee paid to the Foundation for the operation of the Center, all gas and electric utility bills for the campus, and support from Building Maintenance and Network Administration, either through direct payments of operational costs or employee staff time. Overall, the Department’s costs are increasing by \$766,640 or 30.9% compared to the prior year. Significant budget changes include the following:

- The new Management Agreement includes a management fee of \$55,000 per month, which totals \$660,000 for FY2023/24 an increase of \$4,630 over the prior fiscal year.
- Under the terms of the Management Agreement, the City is responsible for the Gas and Electric costs of the CCAE facility, which are projected to increase by \$367,000 from the prior year from \$810,000 to \$1,177,300 in FY2023/24.
- The Management Agreement also requires the City to pay 75% of the premiums for insurance which is consistent with prior fiscal years but is now reflected as a separate line item in the CCAE Department budget. The City’s share of insurance premiums in FY2022/23 was approximately \$100,000 and is anticipated to increase to \$108,900 in FY2023/24.

Other Expenses

Other Expenses accounts for expenditures that are not directly chargeable to other General Fund departments as well as funding for community events. Overall, the Department’s costs are decreasing by \$626,030 or 35.2% compared to the prior year. The FY2023/24 expenditures are for contractual salary and benefit obligations, various CityWide membership fees, software costs used by multiple departments, and direct support provided by the City for the Community Fireworks program, Cruisin’ Grand, the Christmas Parade, and the Veteran’s Day Parade. The Historical Cost Savings Reduction is also accounted for in this category, further described earlier in this report.

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Budget Overview**

Enterprise Funds

The City's Enterprise Funds account for the financial activity of the City's water utility and the wastewater utility. The costs for providing these services to the public are recovered through user charges. Below is a brief description of each department and a summary of the significant changes in their FY2023/24 Operating Budget.

Water Fund

The Water Fund operates the Water Treatment Plant that supplies water to approximately 26,000 residential, commercial, and agricultural customers in the City. This Department also provides maintenance on the Escondido Canal that carries untreated water 14 miles from the intake on the San Luis Rey River to Lake Wohlford. The Department's Lakes and Open Space Division maintains Daley Ranch, Dixon Lake, and Lake Wohlford that provides recreational fishing and boating opportunities to the community.

The Water Fund budget increased by \$4.5 million or 7% compared to the prior year. To keep pace with increases passed through from the San Diego County Water Authority, the budget for purchased water costs increased by \$2.0 million. The preliminary budget also includes increases to water treatment chemicals due to the ever-increasing costs of manufacturing and delivering these products, especially during the COVID-19 pandemic and the increase to Utilities, specifically electricity, is due mostly to rising costs in power.

Wastewater Fund

The Wastewater Fund operates the Hale Avenue Resource Recovery Facility ("HARRF") for the effective treatment of wastewater within the City's jurisdiction. The Recycled Water division produces recycled water from the HARRF and distributes it to various City landscape irrigation customers including golf courses, school fields, City parks, and green belts. The Environmental Programs Division administers a number of programs relating to water, wastewater, and storm water compliance.

The Wastewater Fund budget increased by \$2.6 million or 10% compared to the prior year. These increases were primarily due to the increase to Utilities, specifically electricity which is projected to increase \$1.7 million compared to the prior fiscal year.

Internal Service Funds

Internal Service funds account for services provided by one City department to another City department on a cost reimbursement basis. Certain Internal Service funds, such as Fleet Services and Network & Systems Administration, also receive money from other operating funds to purchase necessary equipment like police vehicles or computers.

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. This fund was

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Budget Overview**

also created to fund a reserve for future maintenance and replacement within City facilities, including carpeting, air conditioning, roofing, and other maintenance items. However, due to the General Fund structural budget deficit, the fund has been adequately funded. Charges to departments are calculated for annual operations costs only, therefore the Building Maintenance Fund description has been updated accordingly:

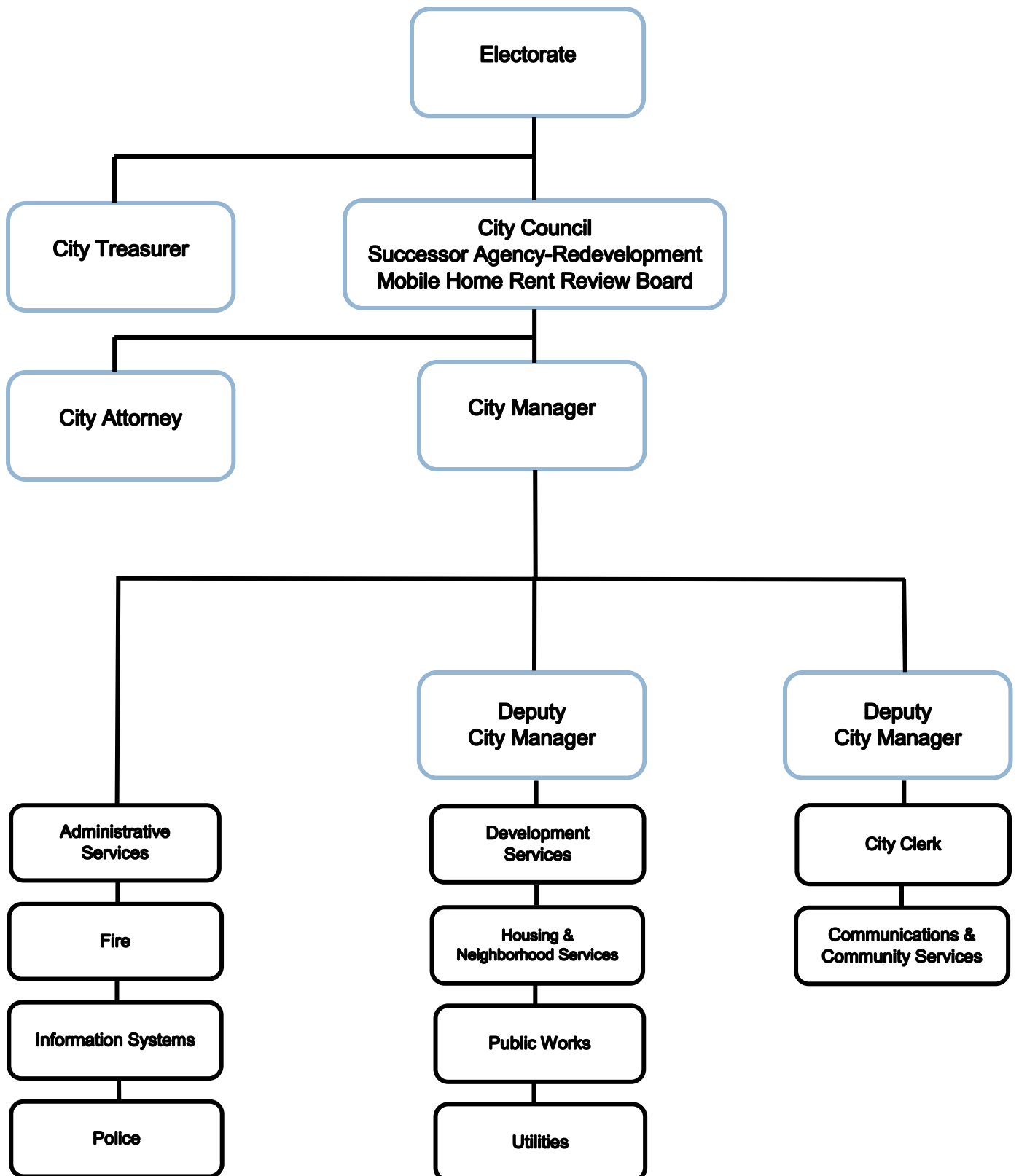
This fund was created to account for ~~the annual operation costs~~ financial activity related to the maintenance and repair of all City-owned buildings. Funding is provided through charges to other departments, based on square footage, common area allocation, and specific maintenance projects. A reserve for replacement will be accumulated to replace carpeting, air conditioning, roofing and other maintenance items.



FINANCIAL STRUCTURE, POLICIES, AND PROCESS



CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Organization Chart



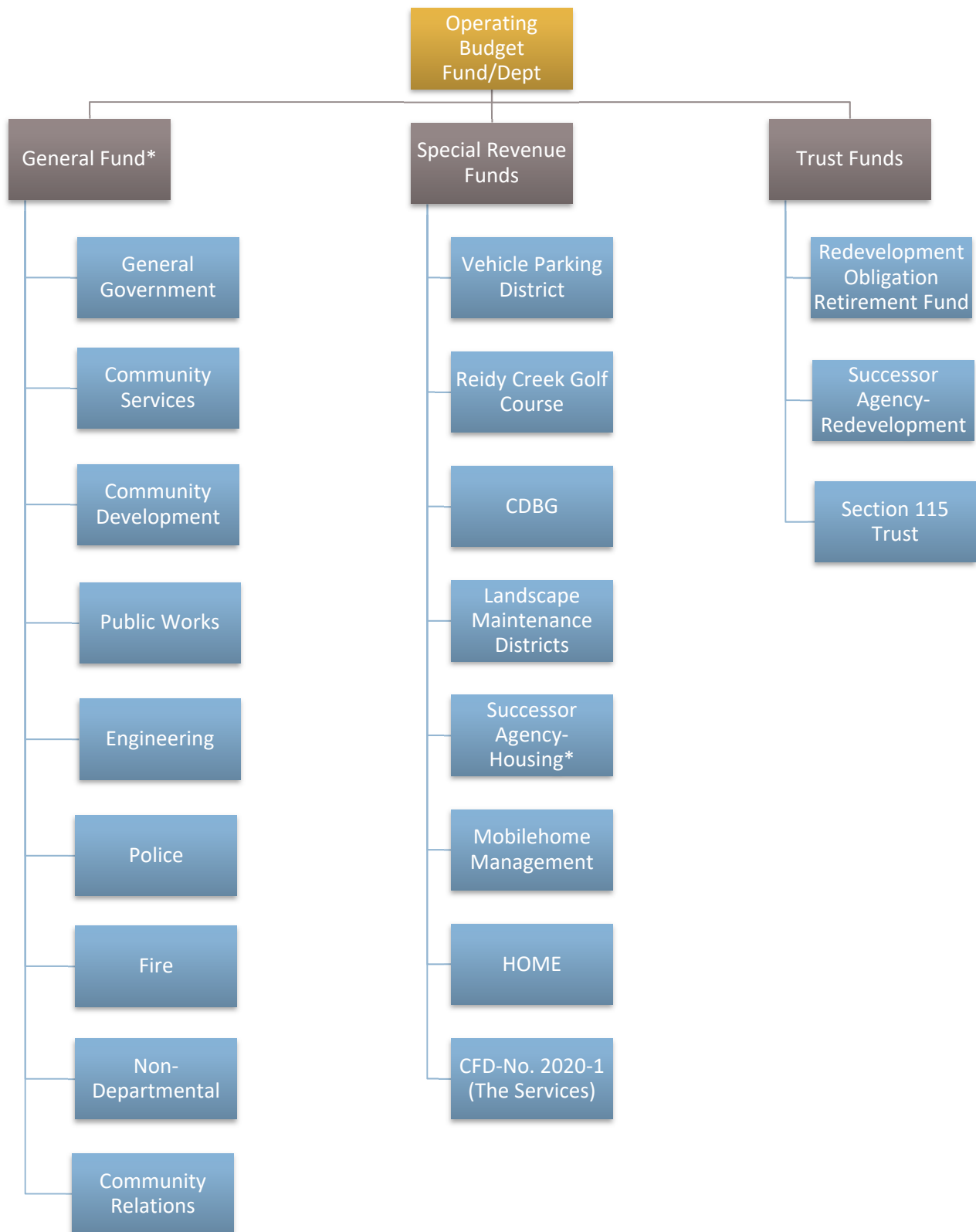
ANNUAL OPERATING BUDGET



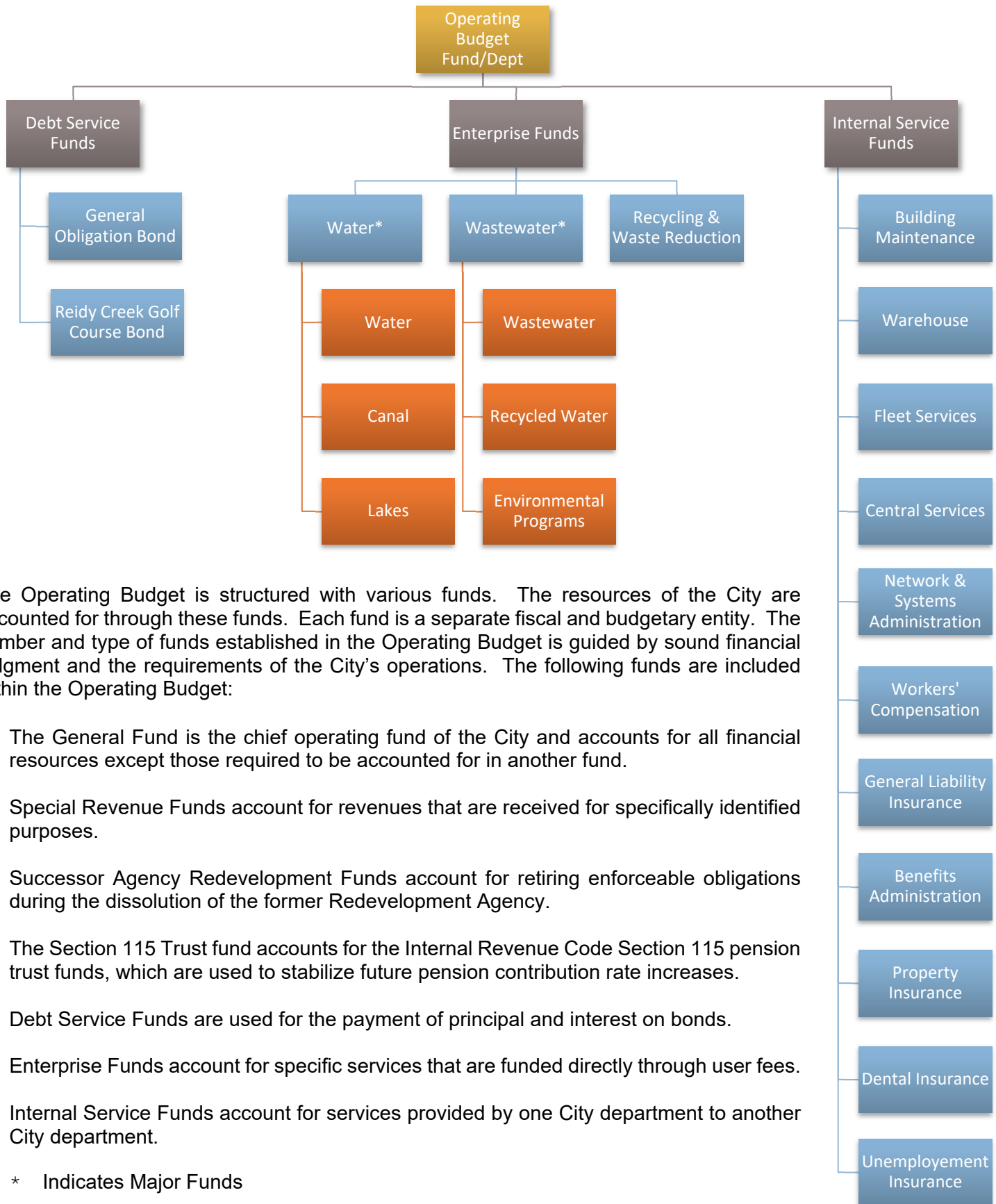
2023/24



**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Fund/Department Structure**



**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Fund/Department Structure**



CITY OF ESCONDIDO
FY 2023/24 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.

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 2023/24 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 2023/24 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. Fund Balance Policy

Background – Effective June 30, 2010, the City is in compliance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. GASB Statement No. 54 defines five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.

Policy – This policy provides for the establishment and maintenance of fund balances; helps maintain the financial strength, stability, and bond rating of the City; positions the City to be better able to financially respond to emergencies, unexpected needs; provides a method of accumulating funds for one-time needs; and meets the requirements of GASB Statement No. 54.

The following applies to all governmental funds of the City. The City maintains five components of fund balance.

- Nonspendable fund balance: not in spendable form such as inventories, prepaids, long-term receivables or non-financial assets held for resale.
- Restricted fund balance: externally enforceable limitations on use such as debt covenants, grantors, contributors, or laws and regulations of other governments.
- Committed fund balance: constrained to specific purposes by a formal action of the City Council such as an ordinance or resolution.
- Assigned fund balance: limited to the Council's intent to be used for a specific purpose, but not restricted or committed such as economic stabilization or for continuing appropriations.
- Unassigned fund balance: residual net resources either positive or negative, in excess of the other four fund balance components. Unassigned amounts are available for any purposes with City Council approval. This policy delegates to the Director of Finance the authority to assign unrestricted fund balance amounts where the City's intent is for those amounts to be used for specific purposes. This delegation of authority is for the sole purpose of reporting these amounts in the annual financial statements.

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Budgetary and Financial Policies**

When expenditures are incurred for purposes for where only unrestricted fund balances are available, the City uses the unrestricted resources in the following order: committed, assigned, and unassigned.

8. 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 2023/24 Operating Budget
Budgetary and Financial Policies

9. 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.

10. 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.

11. 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 2023/24 Operating Budget
Budgetary and Financial Policies**

12. 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 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.

13. 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.

14. 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 2023/24 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.

15. 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.

16. 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 2023/24 Operating Budget
Budgetary and Financial Policies**

17. Interfund Transfers and Loans

Background – To achieve important public policy goals, the City has established various special revenue, capital project, debt service and enterprise funds to account for revenues whose use should be restricted to certain activities. Accordingly, each fund exists as a separate financing entity from other funds, with its own revenue sources, expenditures and fund balance.

Policy – Any transfers between funds for operating purposes are clearly set forth in the Operating Budget. From time to time, interfund borrowing may be appropriate; however, this is subject to the following criteria in ensuring that the fiduciary purpose for that fund is met: The City Council must approve temporary interfund loans, while the City Manager and Director of Finance are authorized to negotiate terms and conditions of those loans.

18. 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 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 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.

19. 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

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Budgetary and Financial Policies**

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.

20. 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.

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.

21. 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.

ACCOUNTING BASIS AND BUDGETARY CONTROL

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

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

The budgetary policy of the City is as follows:

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

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

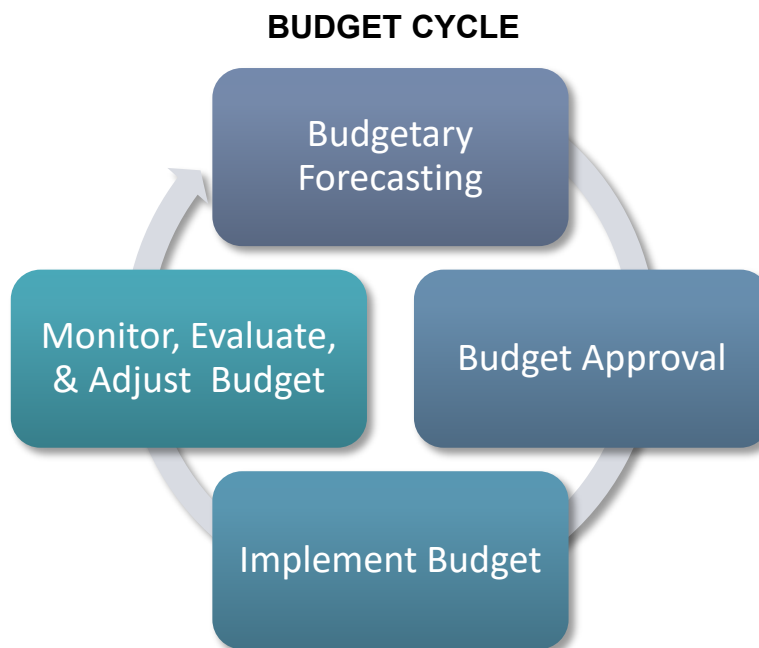
- Director of Finance - responsible for the management and administration of the Finance Department
- City Treasurer - responsible for managing and investing the City's portfolio and bond proceeds administration

BUDGET PREPARATION PROCESS

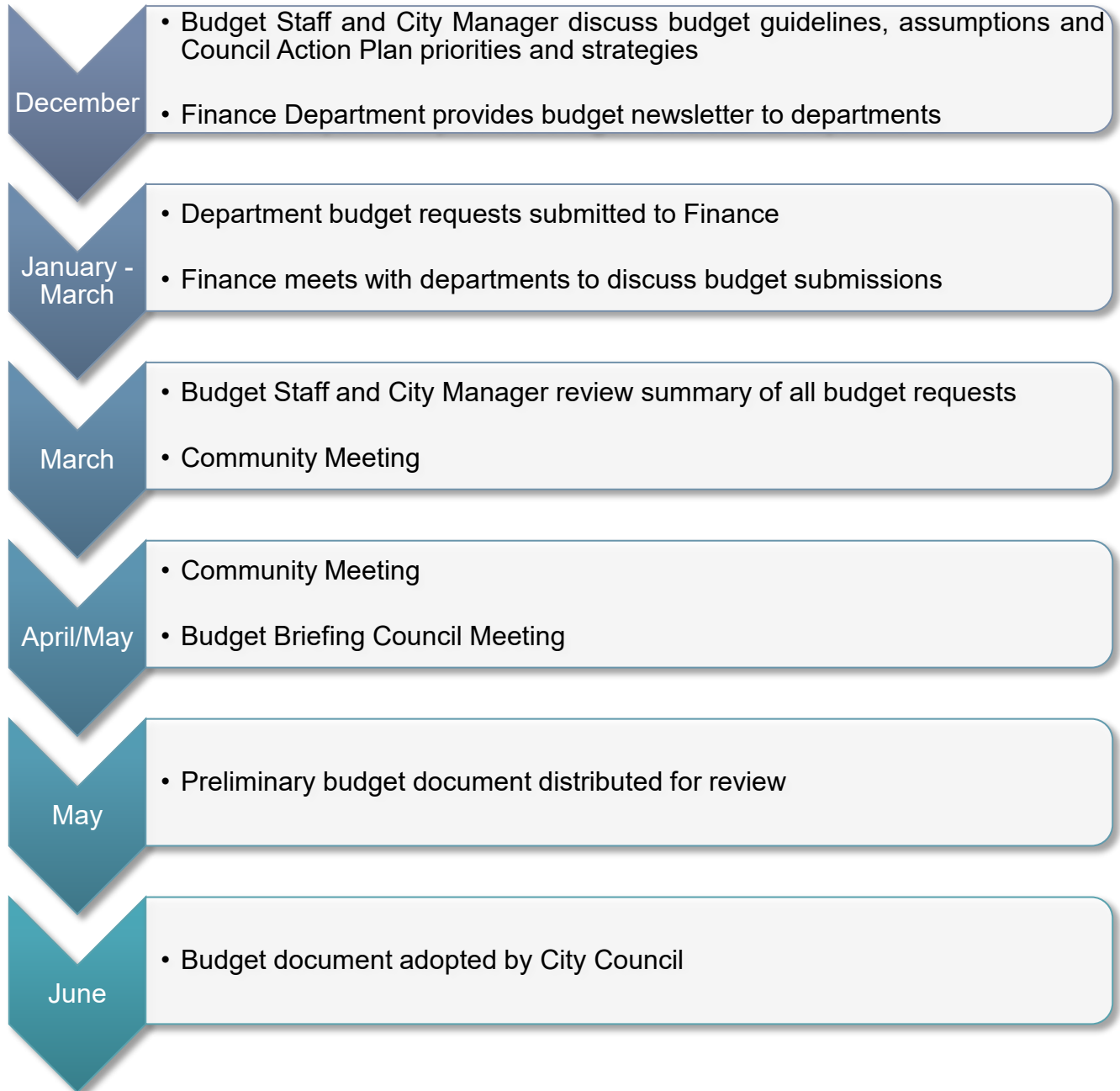
The budget process begins around December each year; the City Manager and Finance staff meet to develop the assumptions, guidelines, and schedules to be used in the preparation of the operating budget.

The Finance Department provides 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



BUDGET CALENDAR



The departments use this information to prepare their budget requests. The budget requests generally consist 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.

For more information about the budget process, see the [“Understanding the Budget Process”](#) document located on the City’s website. Also, see the [Escondido Discussion](#) for updates and to participate in this process.

On May 17, 2023, City Council was presented with an update on the annual budget process, General Fund Multi-Year Financial Forecast, and the Preliminary Operating Budget for Fiscal Year 2023/24. Operating revenue has not kept pace with the growing costs of providing City services, and as a result the General Fund long-term financial plan has projected annual deficits creating a structural budget deficit. To address this projected shortfall, the City has maintained a hardline on expenditures and staff are continuously seeking measures that ensure efficiency, while enhancing basic operations. Revenue-generating opportunities have also been explored that include an evaluation and update to the City’s fee schedule for specific services and the formation of the Services Community Facilities District. In addition to implementing cost saving measures and pursuing revenue-generating opportunities, since the Great Recession, the City has controlled costs by annually deferring maintenance and capital project costs. Despite all of these measures, and the City’s efforts to fund projects with grants and other sources of onetime funds, it has not been enough to meet growing costs and demand for services.

To address the predicted structural budget gap for the upcoming fiscal year, Departments were directed to submit their FY2023/24 General Fund operating budget at the same level as the prior year, FY2022/23, where possible. Once all revised General Fund budgets were submitted to the Finance Department, and a summary of projected revenue and expenditures was prepared, the General Fund operating budget projected a net operating deficit of \$11.3 million.

In order to continue to provide core City services including Public Safety, Public Works, Community Services, and Development Services, Staff made adjustments to address the \$11.3 million General Fund budget deficit.

A detailed report of these proposed amendments and reductions is included in the [May 17, 2023 staff report](#) (Agenda Item #12).

On June 21st, a summary of what is reflected within this Fiscal Year 2023/24 budget document was presented to City Council for adoption.

GUIDE TO THE BUDGET DOCUMENT

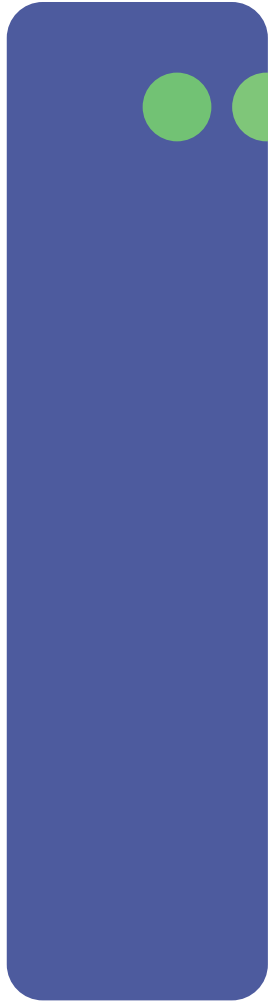
The introduction section of this document includes a transmittal letter from the City Manager that discusses the priorities and issues of the City. In addition, this section includes interesting profile and historical information, as well as a brief overview of the major budgetary items and trend information.

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

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

The core of the budget document is the fourth section, which provides line item 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 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 Statistics, Demographics & Financial Comparisons by Strategic Goal, List of Acronyms, Glossary of Terms, and budget related Resolutions.



FINANCIAL SCHEDULES



CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Revenue Schedule - Summary (All Funds)

FUND	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET	22/23 REVISED/ 23/24 BUDGET % Change
GENERAL FUND	\$120,268,995	\$127,007,982	\$120,534,950	\$127,403,060	5.7%
<u>SPECIAL REVENUE FUNDS</u>					
Vehicle Parking District	\$180	\$158	\$0	\$0	0.0%
Gas Tax	3,391,123	3,617,364	4,446,300	4,350,820	(2.1)
Park Development	1,587,129	1,324,607	4,425,840	4,743,350	7.2
Recreation/ASES	65,037	0	0	0	0.0
Reidy Creek Golf Course	999,580	1,011,100	1,102,360	1,065,340	(3.4)
Community Development Glock Grant	1,187,413	2,012,282	1,800,000	1,748,080	(2.9)
Traffic Impact	3,344,461	2,026,579	3,346,320	3,285,000	(1.8)
Daley Ranch Restoration	6,603	3,374	2,200	2,200	0.0
Landscape Maintenance Districts	872,506	875,514	948,080	948,080	0.0
Public Art	144,009	266,380	164,930	180,200	9.3
Successor Agency-Housing	1,410,152	1,357,727	101,000	563,560	458.0
Mobilehome Park Management	164,809	166,670	160,000	160,000	0.0
HOME	137,269	290,243	650,000	830,630	27.8
CFD-No. 2020-1(The Services)	0	130,420	295,000	300,900	0.0
TOTAL, SPECIAL REVENUE FUNDS	\$13,310,271	\$13,082,419	\$17,442,030	\$18,178,160	4.2%
<u>TRUST FUNDS</u>					
Ryan Trust	\$467	\$208	\$250	\$250	0.0%
Redevelopment Obligation Retirement Fund	2,899,699	98,439	0	150,000	100.0
Section 115 Pension Trust	1,729,677	(3,185,177)	200,000	200,000	0.0
TOTAL, TRUST FUNDS	\$4,629,843	(\$3,086,530)	\$200,250	\$350,250	(93.4)%
<u>CAPITAL PROJECT FUNDS</u>					
Streets Projects	\$1,328,981	\$2,904,502	\$16,830	\$40,800	142.4
Storm Drain	480,660	307,569	356,880	511,470	43.3
General Capital	52,882	43,706	45,100	60,310	33.7
County Transportation Street Project Fund	3,146,618	3,531,552	4,656,000	5,317,000	14.2
Road Maintenance & Rehab (SB1)	2,868,554	3,084,445	3,481,750	3,763,290	8.1

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Revenue Schedule - Summary (All Funds)

FUND	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET	22/23 REVISED/ 23/24 BUDGET % Change
Public Facilities	2,269,612	1,806,409	3,864,730	4,023,870	4.1
TOTAL, CAPITAL PROJECT FUNDS	\$10,147,307	\$11,678,183	\$12,421,290	\$13,716,740	10.4%
<u>DEBT SERVICE FUNDS</u>					
General Obligation Bond Debt Service	\$5,087,131	\$4,751,443	\$4,752,930	\$4,751,300	(0.0)
Reidy Creek Golf Course Debt Service	12	28	0	0	0.0%
TOTAL, DEBT SERVICE FUNDS	\$5,087,143	\$4,751,471	\$4,752,930	\$4,751,300	0.0%
<u>ENTERPRISE FUNDS</u>					
Water	\$79,210,640	\$78,202,409	\$67,716,990	\$72,825,000	7.5
Wastewater	42,879,024	43,644,413	42,114,800	39,892,500	(5.3)
Recycling & Waste Reduction	593,189	860,167	856,350	856,350	0.0
TOTAL, ENTERPRISE FUNDS	\$122,682,853	\$122,706,989	\$110,688,140	\$113,573,850	(18.4)%
TOTAL, ALL FUNDS	\$276,126,412	\$276,140,514	\$266,039,590	\$277,973,360	(5.7)%
<u>INTERNAL SERVICE FUNDS</u>					
Building Maintenance	\$5,342,759	\$5,781,660	\$6,254,510	\$7,318,720	17.0
Warehouse Fund	168,315	160,220	177,190	164,380	(7.2)
Fleet Service	5,909,711	6,949,949	7,560,230	4,726,710	(37.5)
Central Services	1,056,302	1,034,773	994,850	979,930	(1.5)
Network & Systems Administration	2,046,824	2,082,358	2,379,330	2,925,060	22.9
Workers' Compensation	4,772,148	6,212,266	5,939,660	6,240,960	5.1
General Liability Insurance Fund	2,120,789	2,376,271	4,926,300	2,512,850	(49.0)
Benefits Administration	10,723,731	10,720,200	11,606,190	12,115,130	4.4
Property Insurance	697,297	973,910	921,960	1,059,700	14.9
Dental Insurance	734,717	702,434	705,100	665,430	(5.6)
Unemployment Insurance	95,647	98,212	75,000	20,000	(73.3)
TOTAL, INTERNAL SERVICE FUNDS	\$33,668,240	\$37,092,253	\$41,540,320	\$38,728,870	-6.8%

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Revenue Schedule - Detail (All Funds)

	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET	22/23 REVISED/ 23/24 BUDGET % Change
GENERAL FUND					
SALES TAX	\$44,295,507	\$49,857,192	\$51,012,200	\$49,507,600	-2.9%
PROPERTY TAX					
Secured Property Tax	14,341,908	14,974,536	15,195,300	15,886,900	4.6
Unsecured Property Tax	438,117	397,879	451,300	516,320	14.4
Property Tax in Lieu of VLF	15,465,008	15,949,030	16,140,100	17,622,600	9.2
Penalties	10,859	7,550	11,000	11,000	0.0
Property Transfer	953,740	1,424,748	982,400	1,031,520	5.0
Total, Property Tax	31,209,631	32,753,742	32,780,100	35,068,340	7.0
OTHER TAXES					
RPTTF Residual Payment	1,874,970	2,192,573	2,002,000	2,270,910	13.4
Tax Sharing Payment	491,526	510,669	425,000	537,540	26.5
Franchise Fees	6,886,816	8,174,172	6,895,860	8,169,920	18.5
Transient Occupancy Tax	1,684,318	2,530,715	2,242,000	2,300,000	2.6
Business License	2,082,164	1,986,153	1,975,000	1,980,000	0.3
Transfer Station Fee	1,122,907	1,345,628	1,120,000	1,225,000	9.4
Total, Other Taxes	14,142,701	16,739,911	14,659,860	16,483,370	12.4
PERMITS AND LICENSES					
Towing Licenses	348,125	348,125	348,000	348,000	0.0
Building Permits	1,569,489	1,471,633	1,100,000	1,400,000	27.3
Plumbing Permits	84,743	40,435	40,000	40,000	0.0
Electrical Permits	178,926	123,472	140,000	150,000	7.1
Mechanical Permits	145,487	110,085	90,000	125,000	38.9
Fire Code Permits	99,595	56,023	45,000	75,000	66.7
Mobile Home Setup	7,507	7,672	5,500	7,500	36.4
Parking Permits	0	0	10,000	0	(100.0)
Total, Permits and Licenses	2,433,872	2,157,445	1,778,500	2,145,500	20.6
FINES AND FORFEITURES					
Red Light Photo Citations	16,561	24,426	15,000	0	(100.0)
Vehicle Code Fines	170,109	187,226	200,000	215,000	7.5
Parking Ticket Fines	163,826	211,561	200,000	200,000	0.0
Other Court Fines	191,519	176,229	175,000	150,000	(14.3)
Booking Fees	38,463	0	5,000	0	(100.0)
Library Fines	12,263	16,776	12,000	10,000	(16.7)
Code Compliance Admin Citations	14,799	3,565	25,000	25,000	0.0
Police Ticket Sign Off	30	0	500	3,000	500.0
Impound Fees	257,230	261,090	200,000	270,000	35.0
Total, Fines and Forfeitures	864,799	880,874	832,500	873,000	4.9

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Revenue Schedule - Detail (All Funds)

	2020/21	2021/22	2022/23	2023/24	22/23 REVISED/ 23/24 BUDGET % Change
	ACTUAL	ACTUAL	REVISED	BUDGET	
INTERGOVERNMENTAL					
VLF Revenue in Excess	112,222	175,238	175,000	175,000	0.0
Post Reimbursement	17,156	18,486	10,000	20,000	100.0
Nutrition Grant	248,151	168,920	190,000	200,000	5.3
Miscellaneous Agencies	5,037	4,590	5,000	5,000	0.0
Rincon Fire Fees	2,199,249	2,449,082	2,375,000	2,446,250	3.0
State Highway Maintenance	10,000	10,000	10,000	10,000	0.0
Federal Grants	334,032	43,789	85,000	50,000	(41.2)
SB90 Claims	89,495	93,062	100,000	100,000	0.0
GEMT Program	362,770	(87,606)	0	0	0.0
Reimbursement from Outside Agencies	540,143	971,650	500,000	500,000	0.0
Total, Intergovernmental	3,918,255	3,847,213	3,450,000	3,506,250	1.6
CHARGES FOR SERVICES					
Zoning Fees	94,064	122,765	135,000	120,000	(11.1)
Subdivision Fees	49,559	40,732	40,000	45,000	12.5
Annexation Fees	22,520	42,774	20,000	20,000	0.0
Maps & Publications	1,068	640	500	500	0.0
Building Plan Check Fees	799,934	690,480	585,000	750,000	28.2
Conservation Credit	0	0	1,000	1,000	0.0
Environmental Impact Report	35,190	65,820	25,000	40,000	60.0
Engineering Misc. Projects	958,925	912,993	350,000	500,000	42.9
Engineering Subdivision Fees	96,935	168,730	150,000	150,000	0.0
Planning Fees	430,258	523,982	325,000	375,000	15.4
Shopping Cart Cont Plan Fee	0	0	500	0	(100.0)
20B Waiver Fee-Utility Underground	121,269	150,955	135,000	75,000	(44.4)
Police Services	59,568	79,200	50,000	75,000	50.0
False Alarms	90,422	121,858	95,000	110,000	15.8
DUI Cost Recovery	32,746	17,206	20,000	20,000	0.0
Fingerprinting Revenue	1,162	896	1,000	1,000	0.0
Restitution	15,404	7,045	12,000	12,000	0.0
Alarm Registration Fee	115,572	106,831	105,000	104,500	(0.5)
Special Fire	58,198	45,662	25,000	35,000	40.0
Failed Reinspection	113,591	199,275	125,000	85,000	(32.0)
Fire Plan Check	108,575	145,397	120,000	120,000	0.0
Paramedic Transportation	96,679	61,087	55,000	70,000	27.3
Paramedic Services	6,079,266	6,251,469	6,250,000	9,350,000	49.6
Fire Protection System Fees	1,677	2,542	1,800	1,000	(44.4)
Fire Comm Care Licensing Fee	21,450	19,413	21,000	20,000	(4.8)
Proc Fee - Exp Repay Agr	15,590	312	0	0	0.0
Processing Fee-Quit Claim	7,840	12,340	6,500	5,000	(23.1)
Processing Fees	3,340	3,340	3,000	2,300	(23.3)
Fire R-2 Inspection Fees	76,493	60,494	60,000	60,000	100.0
Code Books	0	0	500	0	(100.0)
City Clerk Fees	19,339	5,370	5,000	5,000	0.0
Copying Fee	5,607	14,599	3,000	4,000	33.3
Street Light Power Charge	10,135	165	10,000	1,000	(90.0)
Senior Meal Payments	2,489	11,940	11,000	10,000	(9.1)
Senior Van Fee	0	181	500	500	100.0
Facility Use-Senior Center	128	16,467	20,000	30,000	50.0
Microfilm Fees	28,792	23,617	20,000	20,000	0.0
Mobile Home Fees	58,536	(83,759)	60,000	60,000	0.0
Engineering Fees	473,818	280,335	276,000	275,000	(0.4)
Recreation	848,652	1,718,433	1,775,350	2,530,200	42.5
Total, Charges for Services	10,954,791	11,841,584	10,898,650	15,083,000	38.4

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Revenue Schedule - Detail (All Funds)

	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET	22/23 REVISED/ 23/24 BUDGET % Change
INVESTMENT & RENTAL INCOME	10,457,621	7,764,232	4,350,920	4,474,000	2.8
OTHER REVENUE					
Harding Street Maintenance	13,426	14,046	10,000	13,000	30.0
Contributions	100,625	15,895	15,000	15,000	0.0
Sponsorships	7,850	9,550	5,000	10,000	100.0
Marketing Event Fees	0	0	500	0	(100.0)
Damages-City Property	28,097	19,234	20,000	15,000	(25.0)
Recoveries	0	0	0	0	0.0
Misc. Over/Short	(367)	(715)	0	0	0.0
NSF Check Charges	3,777	5,609	4,000	5,000	25.0
Admin Fee-Collections	15,273	14,056	12,000	15,000	25.0
Small Claims Court Fees	(1,318)	(1,307)	0	-1,000	0.0
Other Revenue	200,287	126,150	100,000	190,000	90.0
Total, Other Revenue	367,652	202,518	166,500	262,000	57.4
ONE-TIME REVENUE	1,624,166	963,272	605,720	0	(100.0)
Total, General Fund	\$120,268,995	\$127,007,982	\$120,534,950	\$127,403,060	5.7%

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Revenue Schedule - Detail (All Funds)

	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET	22/23 REVISED/ 23/24 BUDGET % Change
SPECIAL REVENUE FUNDS					
VEHICLE PARKING DISTRICT					
Investment Income	\$180	\$158	\$0	\$0	0.0%
GAS TAX					
Gas Tax 2105	779,523	841,414	978,660	989,900	1.1
Gas Tax 2106	495,972	544,014	611,710	638,000	4.3
Gas Tax 2107	1,054,827	1,005,979	1,337,010	1,189,000	(11.1)
Gas Tax 2107.5	10,000	10,000	10,000	10,000	0.0
R & T Code 7360 - Prop 42	1,020,828	1,198,850	1,493,920	1,494,660	0.0
Investment Income	29,973	17,108	15,000	29,260	95.1
Other Revenue	0		0	0	0.0
Total, Gas Tax	3,391,123	3,617,364	4,446,300	4,350,820	(2.1)
PARK DEVELOPMENT					
Park Development Fees	1,535,126	1,292,487	4,400,000	4,700,000	6.8
Investment Income	52,003	32,120	25,840	43,350	67.8
Total, Park Development	1,587,129	1,324,607	4,425,840	4,743,350	7.2
RECREATION/ASES					
ASES Grant	65,037	0	0	0	0.0
Investment Income	0	0	0	0	0.0
Total, Recreation/ASES	65,037	0	0	0	0.0%
REIDY CREEK GOLF COURSE					
Green Fees	659,397	690,824	783,440	760,380	(2.9)
Cart Rental	253,042	236,206	246,800	217,750	(11.8)
Golf Merchandise Sales	68,631	57,562	51,490	63,380	23.1
Golf Course-Other Revenue	7,076	13,602	5,370	11,800	119.7
Food and Beverage Rent	11,179	12,679	15,260	12,030	(21.2)
Investment Income	255	227	0	0	0.0
Total, Reidy Creek Golf Course	999,580	1,011,100	1,102,360	1,065,340	(3.4)
COMMUNITY DEVELOPMENT BLOCK GRANT					
Grant	1,178,196	1,581,543	1,800,000	1,748,080	(2.9)
Investment Income	1,717	428,678	0	0	0.0
Other Revenue	7,500	2,062	0	0	0.0
Total, CDBG	1,187,413	2,012,282	1,800,000	1,748,080	(2.9)
TRAFFIC IMPACT					
Traffic Impact Fees-Local	1,939,255	1,087,236	1,552,700	1,400,000	(9.8)
Traffic Impact Fees-Regional	1,074,561	726,410	1,747,300	1,800,000	3.0
Investment Income	330,645	212,933	46,320	85,000	83.5
Total, Traffic Impact	3,344,461	2,026,579	3,346,320	3,285,000	(1.8)

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Revenue Schedule - Detail (All Funds)

	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET	22/23 REVISED/ 23/24 BUDGET % Change
DALEY RANCH RESTORATION					
Investment Income	6,603	3,374	2,200	2,200	0.0
LANDSCAPE MAINTENANCE DISTRICTS					
Assessments	844,356	852,884	939,140	939,140	0.0
Investment Income	19,503	13,915	0	0	0.0
Other Revenue	8,647	8,715	8,940	8,940	0.0
Total, Landscape Maintenance Districts	872,506	875,514	948,080	948,080	0.0
PUBLIC ART					
Public Art Fees	133,673	259,809	160,000	170,000	6.3
Investment Income	10,276	6,441	4,930	10,200	106.9
Other Revenue	60	130	0	0	0.0
Total, Public Art	144,009	266,380	164,930	180,200	9.3
SUCCESSOR AGENCY- HOUSING					
Reimbursement from Outside Agencies	0	54,101	0	0	0.0
HELP Fees	830	0	0	0	0.0
Other Revenue	211,919	164,137	1,000	-1,000	0.0
Investment Income	110,865	84,284	0	0	0.0
Interest-Loans/Advances	1,086,538	605,447	0	564,560	0.0
Sale of City Property	0	449,758	100,000	0	0.0
Total, Successor Agency-Housing	1,410,152	1,357,727	101,000	563,560	458.0
MOBILEHOME PARK MANAGEMENT					
Rent	161,375	164,781	160,000	160,000	0.0
Investment Income	3,434	1,889	0	0	0.0
Total, Mobilehome Park Management	164,809	166,670	160,000	160,000	0.0
HOME					
Grants	0	0	650,000	650,000	0.0
Investment Income	21,217	12,120	0	0	0.0
Interest-Loans/Advances	115,002	278,123	0	180,630	0.0
Monitoring Fee	1,050	0	0	0	0.0
Total, HOME	137,269	290,243	650,000	830,630	27.8
CFD-NO. 2020-1(THE SERVICES)					
Special Assessments	0	130,420	295,000	300,900	2.0
Total, Special Revenue Funds	\$13,310,271	\$13,082,419	\$17,442,030	\$18,178,160	4.2%

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Revenue Schedule - Detail (All Funds)

	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET	22/23 REVISED/ 23/24 BUDGET % Change
TRUST FUNDS					
RYAN TRUST					
Investment Income	\$467	\$208	\$250	\$250	0.0%
REDEVELOPMENT OBLIGATION RETIREMENT FUND					
County of SD Trust Fund	2,899,699	98,439	0	150,000	100.0
SECTION 115 PENSION TRUST					
Investment Income	1,729,677	(3,185,177)	200,000	200,000	0.0
Total, Trust Funds	\$4,629,843	(\$3,086,530)	\$200,250	\$350,250	(93.4)%

CAPITAL PROJECT FUNDS					
STREETS PROJECTS					
State Grants	\$115,646	\$494,071	\$0	\$0	0.0%
Federal Grants	145,690	1,062	0	0	0.0
Reimbursement from Outside Agencies	1,020,763	2,390,103	0	0	0.0
Investment Income	46,882	19,266	16,830	40,800	142.4
Total, Streets Projects	1,328,981	2,904,502	16,830	40,800	142.4
STORM DRAIN					
Storm Drain Basin Fees	468,822	298,216	350,000	500,000	42.9
Investment Income	11,838	9,353	6,880	11,470	66.7
Total, Storm Drain	480,660	307,569	356,880	511,470	43.3
GENERAL CAPITAL					
Reimbursement from Outside Agencies	13,471	0	0	0	0.0
Investment Income	13,911	43,706	20,100	60,310	200.0
Other Revenue	25,500	0	25,000	0	0.0
Total, General Capital	52,882	43,706	45,100	60,310	33.7
COUNTY TRANSPORTATION STREET PROJECT FUND					
Miscellaneous Agencies	142,121	0	0	0	0.0
SANDAG	2,641,621	2,782,400	4,656,000	5,317,000	14.2
Reimbursements from Outside Agencies	358,912	748,311	0	0	0.0
Investment Income	3,964	841	0	0	0.0
Total, Cty Transportation Street Project	3,146,618	3,531,552	4,656,000	5,317,000	14.2
ROAD MAINTENANCE & REHAB (SB1)					
Road Maintenance & Rehab (SB 1)	2,836,545	3,053,797	3,457,700	3,729,300	7.9
Investment Income	32,009	30,648	24,050	33,990	41.3
Total, Road Maintenance & Rehab (SB1)	2,868,554	3,084,445	3,481,750	3,763,290	8.1

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Revenue Schedule - Detail (All Funds)

	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET	22/23 REVISED/ 23/24 BUDGET % Change
PUBLIC FACILITIES					
Public Facilities Fees	2,166,725	1,744,430	3,700,000	3,900,000	5.4
Other Interest-Non Investment	6,465	4,507	0	0	0.0
Interest-Loans/Advances	0	923	112,810	72,630	(35.6)
Investment Income	96,422	56,549	51,920	51,240	(1.3)
Total, Public Facilities	2,269,612	1,806,409	3,864,730	4,023,870	4.1
Total, Capital Project Funds	\$10,147,307	\$11,678,183	\$12,421,290	\$13,716,740	10.4%

DEBT SERVICE FUNDS

GENERAL OBLIGATION BOND DEBT SERVICE

Secured Property Tax	\$5,040,976	\$4,720,448	\$4,709,630	\$4,706,200	(0.0)%
Penalties	11,935	11,141	23,800	25,100	5.5
Investment Income	34,220	19,854	19,500	20,000	2.6
Total, General Obligation Bond Debt Svc	5,087,131	4,751,443	4,752,930	4,751,300	(0.0)

REIDY CREEK GOLF COURSE DEBT SERVICE

Investment Income	12	28	0	0	0.0
Total, Debt Service Funds	\$5,087,143	\$4,751,471	\$4,752,930	\$4,751,300	0.0%

ENTERPRISE FUNDS

WATER

Lake Income	\$1,307,760	\$1,328,840	\$900,000	\$1,000,000	0.0%
Reimbursement from Outside Agencies	35,119	27,400	51,290	55,000	7.2
Water Sales	46,629,306	47,112,348	45,500,000	48,500,000	6.6
Water Service Charges	19,855,253	20,652,019	18,500,000	20,000,000	8.1
Meter Installations	392,818	183,570	0	0	0.0
Penalties	6,539	(441)	0	0	0.0
Connection Charges	1,769,440	925,970	400,000	400,000	0.0
VID Filtration Charge	2,981,362	2,625,174	2,100,000	2,500,000	19.0
VID CIP Reimbursement	402,946	422,241	0	0	0.0
Sale of Electric Power	57,086	38,451	75,000	100,000	33.3
CIP Reimbursement	421,783	2,381,188	0	0	0.0
Investment Income	414,053	(2,280)	160,700	170,000	5.8
Federal Grants	0	523,710	0	0	0.0
Contributions	3,033,287	794,824	0	0	0.0
Rent	107,221	109,778	0	0	0.0
Damages-City Property	10,925	8,330	0	0	0.0
Gain/Loss on Disposal of Capital Assets	0	0	0	0	0.0
Other Revenue	1,785,742	1,071,287	30,000	100,000	233.3
Total, Water	79,210,640	78,202,409	67,716,990	72,825,000	7.5

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Revenue Schedule - Detail (All Funds)

	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET	22/23 REVISED/ 23/24 BUDGET % Change
WASTEWATER					
Stormwater Management Charge	3,262,487	3,416,393	0	0	0.0
Reimbursement from Outside Agencies	0	0	80,000	80,000	0.0
Penalties	3,967	15,186	0	0	0.0
Recycled Water Usage	834,752	867,278	0	0	0.0
Service Charges	27,291,044	31,013,074	33,800,000	32,500,000	(3.8)
Connection Charges	3,395,980	1,974,532	350,000	500,000	42.9
San Diego Treatment Charge	2,169,243	2,264,054	2,800,000	2,200,000	(21.4)
Other Current Service Charge - Current	14,185	7,664	0	0	0.0
Restaurant FOG Pretreatment	85,920	83,294	0	0	0.0
City of S. D. Reimbursements	34,081	149,645	100,000	110,000	10.0
Sale of Recycled Water	2,806,625	2,886,083	4,500,000	4,000,000	(11.1)
Agency Incentive Payments	234,857	259,200	100,000	150,000	50.0
Automotive Maint. Pretreatment	68,082	66,798	0	0	0.0
Contributions	2,141,915	172,533	0	0	0.0
Investment Income	415,199	127,752	152,300	160,000	5.1
Federal Grants	0	125,865	0	0	0.0
SDG&E Raw Water Line	0	0	82,500	82,500	0.0
Other Revenue	120,687	215,062	150,000	110,000	(26.7)
Total, Wastewater	42,879,024	43,644,413	42,114,800	39,892,500	(5.3)
RECYCLING & WASTE REDUCTION					
Beverage Recycling	180	290,074	37,740	37,740	0.0
State Grants	0	0	214,800	214,800	0.0
Used Oil Recycling	9,451	(17,231)	20,310	20,310	0.0
AB939/Mandatory Recycling	357,314	326,404	346,900	346,900	0.0
Household Hazardous Waste	215,802	250,870	229,600	229,600	0.0
Investment Income	3,157	2,570	0	0	0.0
Other Revenue	7,285	7,480	7,000	7,000	0.0
Total, Recycling & Waste Reduction	593,189	860,167	856,350	856,350	0.0
Total, Enterprise Funds	\$122,682,853	\$122,706,989	\$110,688,140	\$113,573,850	(18.4)%
Total, All Funds	\$276,126,412	\$276,140,514	\$266,039,590	\$277,973,360	(5.7)%

INTERNAL SERVICE FUNDS

BUILDING MAINTENANCE

Reimbursement from Outside Agencies	\$3,324	\$3,774	\$0	\$0	0%
Charges to Departments	5,278,370	5,492,030	6,254,510	7,318,720	17.0
Contributions	0	0	0	0	0.0
Recoveries	50,019	270,387	0	0	0.0
Investment Income	11,046	15,469	0	0	0.0
Total, Building Maintenance	5,342,759	5,781,660	6,254,510	7,318,720	17.0

WAREHOUSE FUND

Charges to Departments	167,570	159,770	177,190	164,380	(7.2)
Investment Income	745	450	0	0	0.0
Total, Warehouse	168,315	160,220	177,190	164,380	(7.2)

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Revenue Schedule - Detail (All Funds)

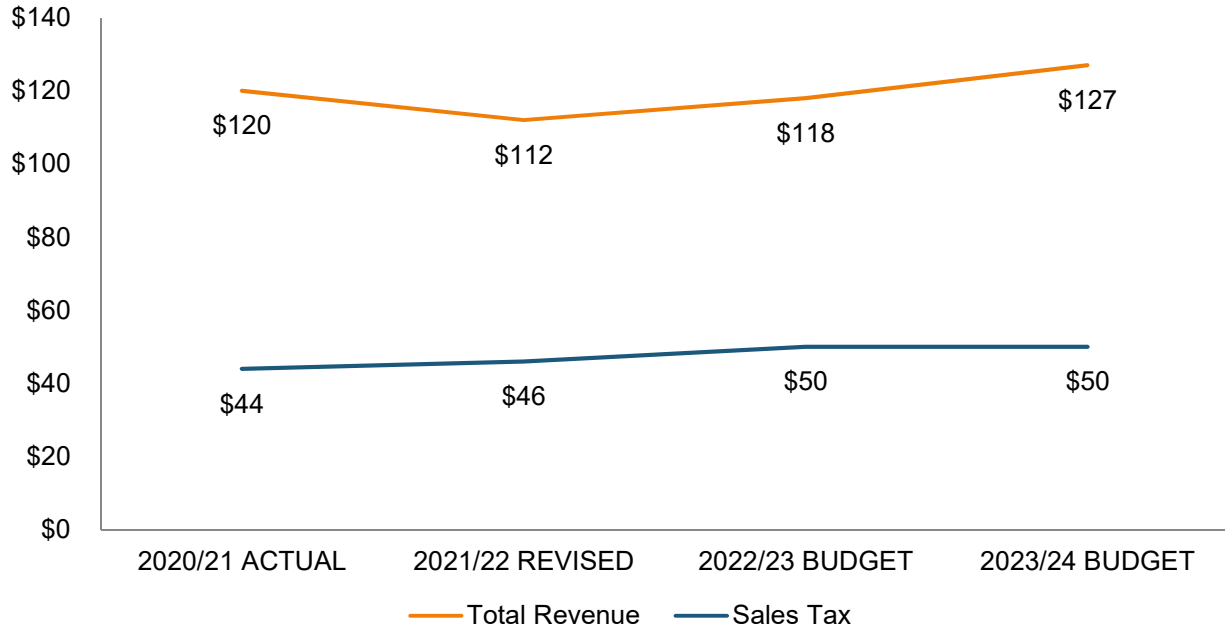
	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET	22/23 REVISED/ 23/24 BUDGET % Change
FLEET SERVICES					
Charges to Departments	5,590,140	6,117,280	7,385,230	4,551,710	(38.4)
Contributions	12,065	381,472	0	0	0.0
Investment Income	99,927	50,400	125,000	125,000	0.0
Sale of City Property	175,397	267,082	0	0	0.0
Damages - City Property	0	62,222	0	0	0.0
Accident Recoveries	31,656	0	50,000	50,000	0.0
Reimbursement from Outside Agencies	0	0	0	0	0.0
Other Revenue	526	71,493	0	0	0.0
Total, Fleet Services	5,909,711	6,949,949	7,560,230	4,726,710	(37.5)
CENTRAL SERVICES					
Duplicating-Charges to Departments	300,520	298,890	279,990	281,460	0.5
Telecommunications-Charges to Depts	540,040	487,330	466,060	450,310	(3.4)
Mail & Mobile Services-Charges to Depts	205,770	244,120	248,800	248,160	(0.3)
Investment Income	9,972	4,433	0	0	0.0
Total, Central Services	1,056,302	1,034,773	994,850	979,930	(1.5)
NETWORK & SYSTEMS ADMINISTRATION					
Charges to Departments	2,033,590	2,079,560	2,379,330	2,925,060	22.9
Investment Income	13,234	2,798	0	0	0.0
Total, Network & Systems Admin.	2,046,824	2,082,358	2,379,330	2,925,060	22.9
WORKERS' COMPENSATION					
Charges to Departments	4,619,126	5,295,236	5,789,660	6,090,960	5.2
Investment Income	153,022	917,030	150,000	150,000	0.0
Settlements	0	0	0	0	0.0
Total, Workers' Compensation	4,772,148	6,212,266	5,939,660	6,240,960	5.1
GENERAL LIABILITY INSURANCE FUND					
Charges to Departments	2,055,010	2,353,330	4,893,300	2,462,850	(49.7)
Investment Income	65,779	22,941	33,000	50,000	51.5
Recoveries	0	0	0	0	0.0
Total, Liability Insurance	2,120,789	2,376,271	4,926,300	2,512,850	(49.0)
BENEFITS ADMINISTRATION					
Insurance Fees	10,604,501	10,671,936	11,561,190	12,070,130	4.4
Investment Income	2,134	2,583	0	0	0.0
Rebates	117,096	45,086	45,000	45,000	0.0
Other Revenue	0	595	0	0	0.0
Total, Benefits Administration	10,723,731	10,720,200	11,606,190	12,115,130	4.4

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Revenue Schedule - Detail (All Funds)

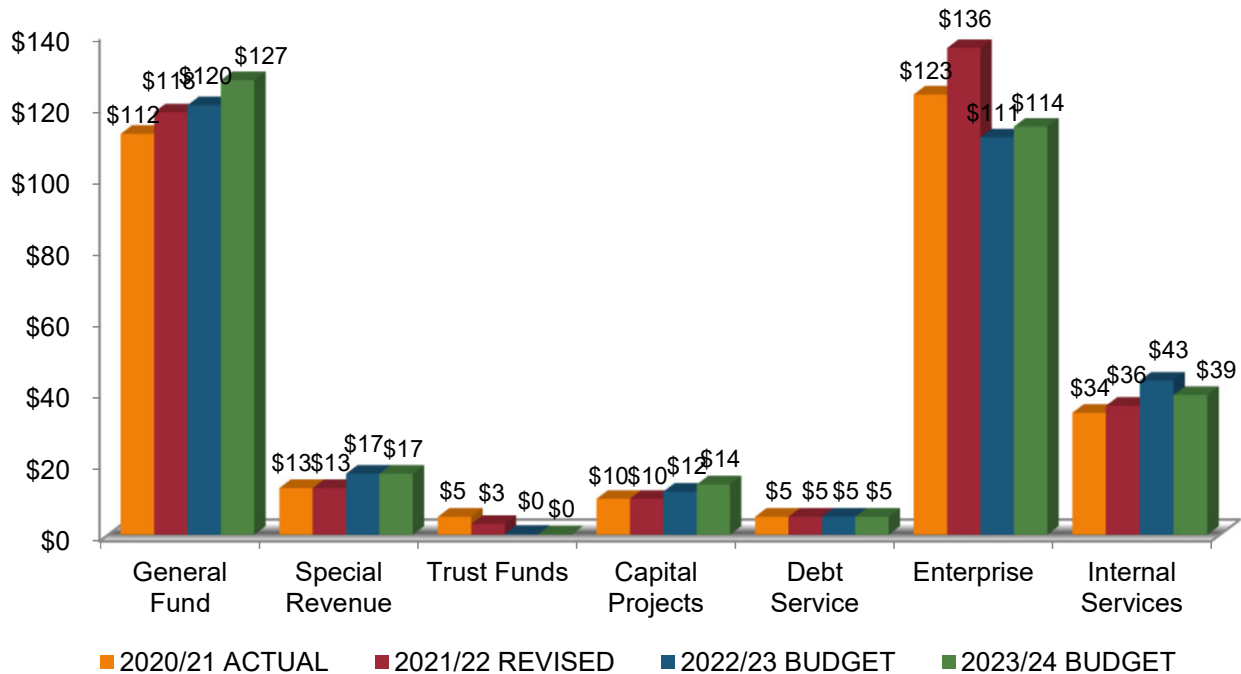
	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET	22/23 REVISED/ 23/24 BUDGET % Change
PROPERTY INSURANCE					
Charges to Departments	686,700	969,410	916,960	1,054,700	15.0
Investment Income	10,597	4,500	5,000	5,000	0.0
Total, Property Insurance	697,297	973,910	921,960	1,059,700	14.9
DENTAL INSURANCE					
Insurance Fees	726,846	697,923	705,100	665,430	(5.6)
Investment Income	7,871	4,511	0	0	0.0
Total, Dental Insurance	734,717	702,434	705,100	665,430	(5.6)
UNEMPLOYMENT INSURANCE					
Insurance Fees	91,104	95,932	75,000	20,000	(73.3)
Investment Income	4,543	2,280	0	0	0.0
Total, Unemployment Insurance	95,647	98,212	75,000	20,000	(73.3)
Total, Internal Service Funds	\$33,668,240	\$37,092,253	\$41,540,320	\$38,728,870	-6.8%

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Revenue Charts

General Fund Revenue Trend (In Millions)



Revenue Trend-All Funds (In Millions)



**CITY OF ESCONDIDO
FY 23/24 Operating Budget
Grant Summary**

SOURCE OF GRANT FUNDING	USE OF GRANT FUNDING	Rev Acct	AMOUNT
<u>Grants awarded during fiscal year 2022/23:</u>			
HOME Investment Partnership Program Grant (HUD)	Community Development	4115	706,529.00
Community Development Block Grant (CDBG/HUD)	Community Development	4117	1,548,067.00
HOME - American Rescue Plan Program	Community Development	4128	2,262,839.00
Capital Emergency Housing Solution Grant Program	Homelessness/Capital	4126	736,066.68
CA Library Literacy Services	Community Services	4112	82,010.00
Aging & Independence Services (Nutrition/Transportation)	Community Services	4113	190,000.00
FY22/23 CA Library Literacy Services ESL Grant - LSTA	Community Services	4128	85,837.00
Library Infrastructure Program Grant	Community Services	4119	10,000,000.00
California Humanities 2023 Library Innovation Lab Program	Community Services	4119	5,500.00
California Identification Program (Cal-ID) - Five-year Program FY22/23 - FY26/27	Public Safety	4127	550,585.00
CalOES- High Frequency Communications Grant	Public Safety	4127	55,516.00
CA Assembly Bill 179 - Fire Critical Infrastructure Training Tower	Public Safety	4127	250,000.00
Bureau of State & Community Corrections Officer Wellness & Mental Health Grant	Public Safety	4128	94,781.16
Funding Year 2022/23 Citizens Options for Public Safety (COPS)	Public Safety	4127	232,722.00
2020/21 Regional Realignment Response Grant	Public Safety	4127	80,000.00
2022/23 State of California Office of Traffic Safety Selective Traffic Enforcement Program Grant	Public Safety	4128	485,000.00
2021/22 Edward Byrne Memorial Justice Assistance Grant	Public Safety	4128	41,920.00
2019/20 State Homeland Security Grant Program - Additional Funding	Public Safety	4128	26,500.00
2020/21 State Homeland Security Grant Program	Public Safety	4128	114,919.00
2021/22 State Homeland Security Grant Program	Public Safety	4128	103,872.00
2022/23 State of California Office of Traffic Safety Pedestrian and Bicycle Safety Grant	Public Safety	4128	25,000.00
2021 Operation Stonegarden Grant	Public Safety	4128	10,000.00
2020/21 Urban Area Security Initiative Grant- Additional Funding	Public Safety	4128	40,000.00
2021/22 Urban Area Security Initiative Grant- Additional Funding	Public Safety	4128	36,110.00
FY 21 Assistance to Firefighters Grant	Public Safety	4128	29,727.27
FY21/22 Paul Coverdell Forensic Improvement Program Grant	Public Safety	4128	52,033.00
Firehouse Sub Public Safety Foundation Grant	Public Safety	4121	16,147.42
2022 SAFE San Diego Grant Program	Public Safety	4121	2,000.00
Smart Growth Incentive Program Grant (SGIP)	Streets	4121	175,000.00
SB 1383 Local Assistance Grant Program	Recycling	4127	214,800.00
Beverage Recycling Grant	Recycling	4125	37,740.00
Used Oil Recycling Grant	Recycling	4142	20,310.00
TOTAL GRANTS			18,311,531.53

ANNUAL OPERATING BUDGET



2023/24

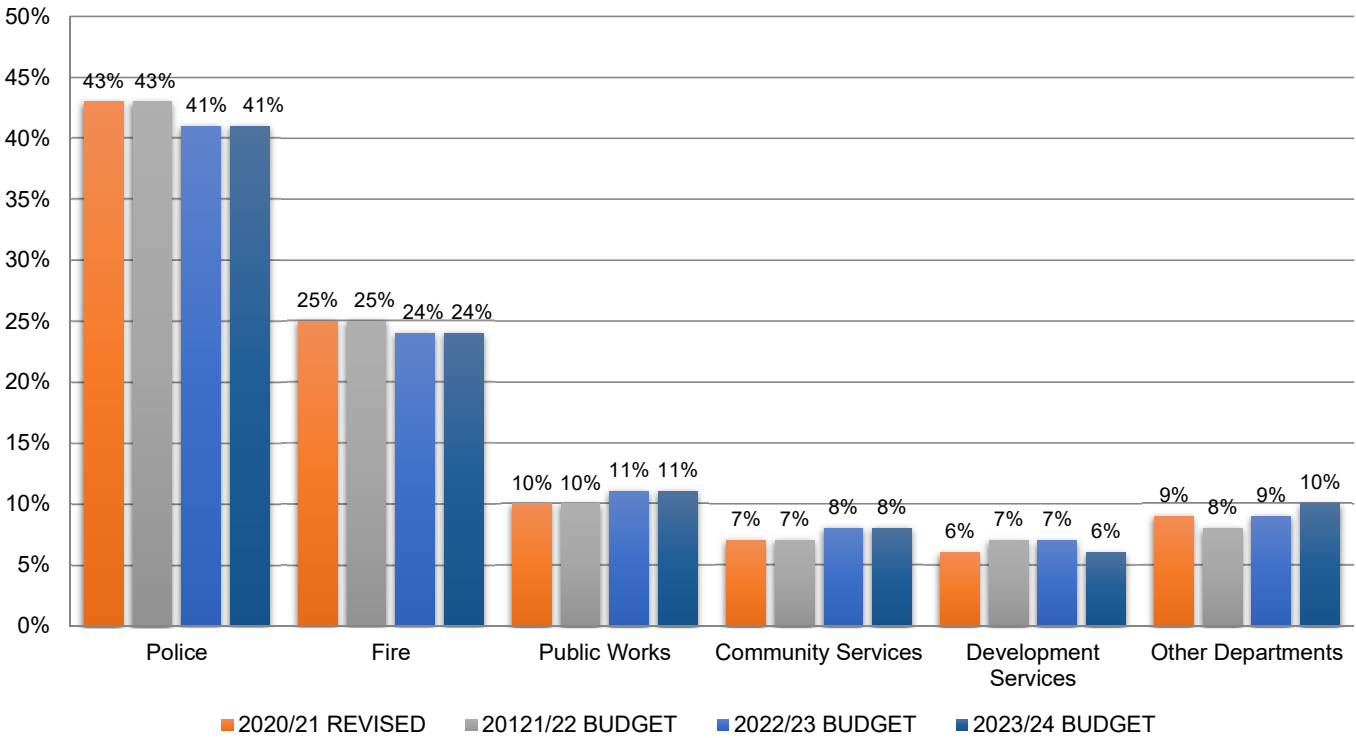


CITY OF ESCONDIDO
FY 23/24 Operating Budget
Expenditure Summary - All Funds

FUND/DEPARTMENT	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET	22/23 REVISED/ 23/24 BUDGET % Change
GENERAL FUND DEPARTMENTS					
City Council	\$281,659	\$322,101	\$345,510	\$396,390	14.7%
City Manager	944,228	1,214,176	1,396,630	1,530,580	9.6
City Attorney	120,923	181,740	212,870	198,290	-6.8
City Clerk	542,591	574,460	655,840	680,240	3.7
City Treasurer	183,997	222,365	238,080	233,490	-1.9
Finance	1,118,795	1,157,584	1,550,700	1,809,720	16.7
Human Resources & Risk Management	533,243	676,817	755,520	795,320	5.3
Information Systems	1,545,513	1,370,971	1,662,510	1,547,210	-6.9
Community Services	7,517,965	9,046,407	10,057,530	10,748,430	6.9
Development Services	6,864,839	6,575,071	7,651,930	8,343,060	9.0
Public Works	10,144,569	11,603,939	12,683,500	12,398,470	-2.2
Radio Communications	(46,107)	(17,799)	0	0	0.0
Police	45,325,384	48,898,890	52,939,360	54,209,820	2.4
Fire/Emergency Management	26,329,054	29,600,205	30,721,430	33,599,220	9.4
Center for the Arts	2,181,666	2,747,677	2,480,730	3,247,370	30.9
Nondepartmental & Community Relations	1,017,325	1,309,603	1,780,490	1,154,460	-35.2
TOTAL, GENERAL FUND	\$104,605,646	\$115,484,207	\$125,132,630	\$130,892,070	4.6%
SPECIAL REVENUE FUNDS/DEPARTMENTS					
Vehicle Parking District	\$91,153	\$96,864	\$112,400	\$104,600	-6.9%
Reidy Creek Golf Course	921,477	1,041,201	937,960	1,005,270	7.2
CDBG Administration	289,203	310,790	325,000	273,080	-16.0
Landscape Maintenance Districts	859,344	917,419	1,336,060	1,388,990	4.0
Successor Agency-Housing	291,761	311,312	509,120	573,680	12.7
Mobilehome Management	149,087	147,002	219,650	222,750	1.4
HOME	54,079	57,030	74,000	155,630	110.3
CFD-No.2020-1(The Services)	0	2,039	10,000	10,000	0.0
TOTAL, SPECIAL REVENUE FUNDS	\$2,656,104	\$2,883,656	\$3,524,190	\$3,734,000	6.0%
TOTAL, TRUST FUNDS	\$3,583,535	\$6,668,648	\$2,953,280	\$260,960	0.0%
TOTAL, DEBT SERVICE FUNDS	\$5,120,502	\$5,117,272	\$5,115,680	\$5,115,600	(0.1)%
ENTERPRISE FUNDS/DEPARTMENTS					
Water/Canal/Lakes	\$64,014,926	\$66,206,641	\$65,629,060	\$70,220,960	7.0%
Wastewater/Recycled Water/Environ. Prog.	28,754,187	29,102,784	32,414,270	36,485,500	12.6
Recycling & Waste Reduction	674,669	605,789	999,520	861,370	-13.8
TOTAL, ENTERPRISE FUNDS	\$93,443,782	\$95,915,215	\$99,042,850	\$107,567,830	8.6%
TOTAL, OPERATING FUNDS	\$209,409,569	\$226,068,998	\$235,768,630	\$247,570,460	5.0%
TOTAL, CAPITAL FUNDS	\$33,884,592	\$81,054,221	\$372,006,463	\$320,959,200	(64.2)%
GRAND TOTAL, ALL FUNDS	\$243,294,161	\$307,123,219	\$607,775,093	\$568,529,660	(34.9)%
INTERNAL SERVICE FUNDS (included in operating budgets)	\$34,169,778	\$34,737,246	\$42,753,500	\$46,506,850	8.8%

CITY OF ESCONDIDO
FY 23/24 Operating Budget
Budget Comparison - General Fund

General Fund Departments
% of Total Budget



CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Account Comparison-General Fund

Account Description	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET	22/23 REVISED/ 23/24 BUDGET % Change
Regular Full-time	\$47,211,443	\$48,949,419	\$55,741,800	\$58,852,060	5.6%
Contract Funded	67,469	49,439	0	0	0.0
Regular Part-Time	222,267	208,620	231,650	205,520	-11.3
Temporary Part-Time	1,634,222	2,087,165	2,074,660	2,484,220	19.7
Overtime	7,435,741	8,833,163	4,853,750	6,202,850	27.8
Employee Overhead	34,006,610	36,575,290	41,472,750	43,440,960	4.7
Flexible Benefits	686,137	727,234	858,920	860,480	0.2
TOTAL, EMPLOYEE SERVICES	91,263,889	97,430,331	105,233,530	112,046,090	6.5
Office/Operating Supplies	2,472,716	3,272,415	2,761,260	2,773,710	0.5
Safety Equipment	475,228	902,617	1,065,400	1,032,400	-3.1
Prevention Supplies	987	5,259	11,500	11,500	0.0
Gas	3,617	2,268	0	0	0.0
Miscellaneous Motive	7,278	10,786	300	300	0.0
Maintenance of Equipment	92,182	122,735	204,780	217,360	6.1
Professional Services/Contracts	8,432,820	9,358,503	9,804,300	12,470,420	27.2
Prior Period Expense	22,933	0	0	0	0
Permits	2,420	5,645	3,500	10,020	186.3
Prevention Services	1,174	0	2,950	2,950	0.0
Other Mail	163	377	350	350	0.0
Training and Meetings	119,706	316,644	271,920	329,710	21.3
Mileage Reimbursement	968	781	7,800	6,900	-11.5
Dues and Subscriptions	169,804	214,467	214,600	212,530	-1.0
Auto Allowance	106,003	112,583	120,300	115,200	-4.2
Other Duplicating	17	163	2,250	2,250	0.0
Advertising and Printing	27,701	45,527	117,340	79,400	-32.3
Other Insurance	30,260	0	77,760	186,660	140.0
Utilities	2,446,591	3,198,552	3,073,050	3,793,600	23.4
Water	71,940	64,423	97,500	93,500	-4.1
Other Telephone	166,748	178,196	328,590	302,810	(7.8)
Rent	70,225	103,155	98,370	89,670	-8.8
Tuition	105,104	170,180	120,750	141,550	17.2
Other Expense	590,846	953,276	1,128,260	775,100	(31.3)
Software	695,936	662,829	758,570	1,011,970	33.4
Minor Office Equipment	267,685	207,374	73,700	78,300	6.2
Loan Principal Expense	548,922	557,553	572,270	588,240	2.8
Interest	78,469	63,351	47,850	31,870	(33.4)
TOTAL, MAINTENANCE & OPERATIONS	17,008,444	20,529,662	20,965,220	24,358,270	16.2
Building Maintenance	4,238,840	4,437,450	4,895,600	6,051,250	23.6
Warehouse	31,840	28,140	33,670	31,230	(7.2)
Fleet Services	3,492,600	3,969,370	5,240,690	2,159,880	-58.8
Duplicating	265,980	274,450	251,100	243,320	-3.1
Telecommunications	465,430	409,355	400,970	382,610	(4.6)
Radio Communications	816,550	778,160	780,180	761,210	(2.4)
Mail & Mobile Services	163,880	205,650	212,140	203,940	-3.9
Network Systems Administration	1,606,470	1,590,500	1,719,440	2,152,410	25.2
Insurance	1,527,340	1,750,040	3,668,980	1,240,070	-66.2
TOTAL, INTERNAL SERVICE CHARGES	12,608,930	13,443,115	17,202,770	13,225,920	-23.1
Other Capital Outlay	0	438,496	660,000	552,000	(16.4)
TOTAL, CAPITAL OUTLAY	0	438,496	660,000	552,000	100.0
SUBTOTAL, GENERAL FUND	120,881,263	131,841,603	144,061,520	150,182,280	4.2
Allocations In	159,263	129,860	90,270	88,180	(2.3)
Allocations Out	(16,434,881)	(16,532,748)	(18,318,610)	(18,778,390)	2.5
Cost Savings Reduction	0	0	(600,000)	(600,000)	100.0
TOTAL, GENERAL FUND	\$104,605,646	\$115,438,716	\$125,233,180	\$130,892,070	4.5%

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Employee Overhead-General Fund

Account Description	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET	22/23 REVISED/ 23/24 BUDGET % Change
PERS-Normal Cost	\$7,877,475	\$7,904,781	\$8,657,070	\$10,188,720	17.7%
PERS-Unfunded Liability	15,594,064	17,569,975	19,721,650	19,677,300	-0.2
Medical	5,395,393	5,411,971	6,679,750	6,719,850	0.6
Workers' Compensation	3,486,905	3,959,501	4,638,370	5,043,860	8.7
Other Employee Overhead	1,652,772	1,729,062	1,775,910	1,811,230	2.0
TOTAL, EMPLOYEE OVERHEAD	<u>\$34,006,610</u>	<u>\$36,575,290</u>	<u>\$41,472,750</u>	<u>\$43,440,960</u>	<u>4.7%</u>

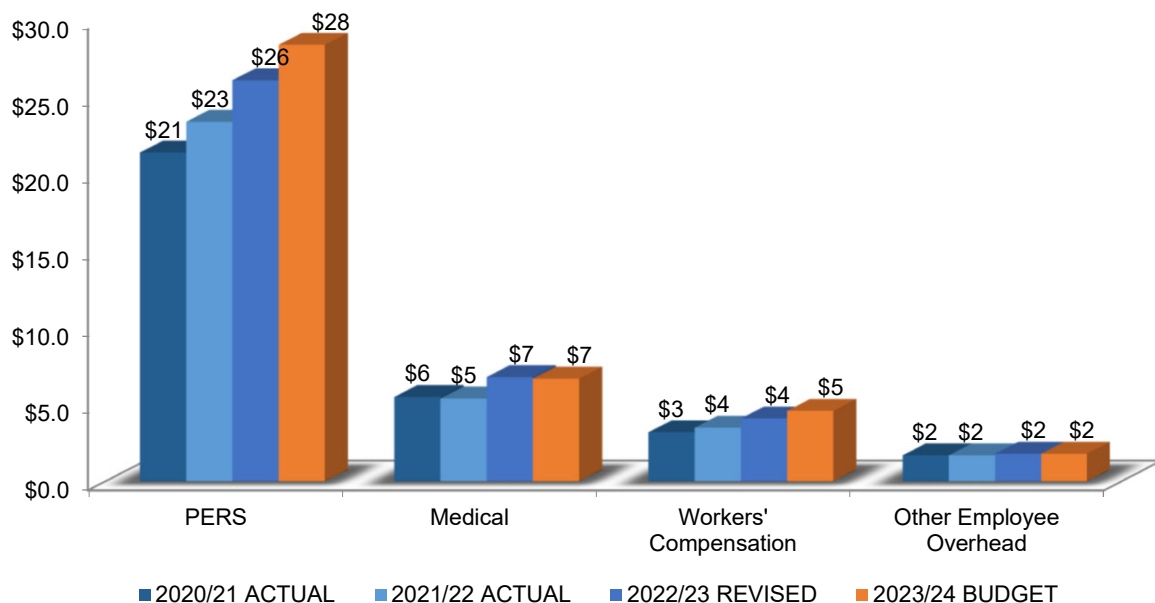
The pension rates for the normal cost portion of PERS will increase from 10.56% to 11.55% for the Miscellaneous Plan and from 20.52% to 22.84% for the Safety Plan. Certain union group employees are sharing the cost of these rates. The PERS Unfunded Accrued Liability (UAL) portion of PERS will decrease from \$14.9 million to \$14.5 million for the Miscellaneous plan and increase from \$11.36 million to \$11.45 million for the Safety plan. These changes will result in an approximate net increase of \$1.5 million or 17.5% in PERS costs for the General Fund compared to the prior year.

Although medical insurance premiums were anticipated to increase by 11% in calendar year 2023, they only increased by approximately 1%. They are expected to increase by 12% in calendar year 2024. An overall \$52,080 increase in the cost of medical insurance is projected during 2023/24.

The available fund balance in the workers' compensation fund is significantly below actuarial recommended levels. Included in the City's General Fund Multi-year Financial Plan are increases in workers' compensation charges over several years to meet the actuarial recommended funding level. There is a projected increase in workers' compensation charges to the General Fund of approximately \$404,000 for 2023/24.

The Other Employee Overhead category includes the following overhead costs: Dental Insurance, Life Insurance, Unemployment Insurance, Medicare and Benefit Administration. There is a slight overall increase of approximately \$33,000 projected for these types of overhead costs.

Employee Overhead Comparison (In Millions)



CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Schedule of Interfund Transfers

		TRANSFERS IN/(TRANSFERS OUT)			
FUND #	FUND DESCRIPTION	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET
<u>GENERAL FUND</u>					
001	General Fund	\$2,085,000	\$8,141,040	\$6,075,030	\$3,986,160
001	General Fund	(19,112,617)	(556,160)	0	(493,900)
<u>SPECIAL REVENUE FUNDS</u>					
107	Vehicle Parking District	97,090	100,540	0	104,600
108	Gas Tax	(2,055,000)	(2,055,000)	(2,055,000)	(2,055,000)
112	Community Services	0	0	0	0
122	Daley Ranch Restoration	(30,000)	0	0	0
281	Successor Agency - Housing	1,520,732	25,000	0	25,000
296	CFD-No. 2020-1(The Services)	0	0	(285,000)	(290,900)
553	Reidy Creek Golf Course Fund	144,435	0	0	0
<u>CAPITAL PROJECT FUNDS</u>					
229	General Capital Projects	5,932,200	0	0	0
229	General Capital Projects	(30,000)	0	0	0
243	Public Facilities Fees	(950,000)	0	0	0
470	American Resuce Plan	0	0	(3,735,030)	(1,640,260)
556	Water Capital Projects	0	74,000,000	65,447,350	0
557	Wastewater Capital Projects	0	5,285,000	7,710,000	0
557	Wastewater Capital Projects	0	0	0	0
<u>DEBT SERVICE FUNDS</u>					
376	Reidy Creek Debt Service	365,245	365,620	0	364,300
<u>ENTERPRISE FUNDS</u>					
555	Water	0	30,000	30,000	30,000
555	Water	0	(74,000,000)	(65,447,350)	0
558	Wastewater	(39,074)	(5,355,270)	(7,776,020)	(66,020)
561	Recycling & Waste Reduction	39,074	70,270	66,020	66,020
<u>INTERNAL SERVICE FUNDS</u>					
650	Building Maintenance	470,070	0	0	0
653	Fleet Services	52,000	65,000	0	0
654	Central Services	(40,000)	0	0	0
690	Workers' Comp Insurance	0	0	0	0
<u>TRUST FUNDS</u>					
786	Daley Ranch Endowment Fund	0	(30,000)	(30,000)	(30,000)
790	RORF	(6,549,771)	(2,838,140)	0	0
791	Successor Agency - Redevelopment	6,549,771	2,838,140	0	0
795	Section 115 Pension Trust	11,550,845	(6,086,040)	0	0

ANNUAL OPERATING BUDGET



2023/24



CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Available Fund Balance Schedule

FUND	2022/23 PROJECTED ENDING FUND BALANCE	2023/24 TRANSFERS IN & OTHER SOURCES OF FUNDS	2023/24 TRANSFERS OUT & OTHER USES OF FUNDS	2023/24 PROJECTED ENDING FUND BALANCE	% CHANGE
General Fund					
Economic Uncertainty Reserve	\$17,392,319	\$0	\$0	\$17,392,319	0.0%
Special Revenue Funds					
Vehicle Parking District	\$16,614	104,600	(104,600)	16,614	0.0
Reidy Creek Golf Course	204,915	1,065,340	(1,005,270)	264,985	29.3
CDBG	186,747	1,748,080	(1,748,080)	186,747	0.0
Landscape Maintenance District	1,201,732	948,080	(1,388,990)	760,822	(36.7)
Successor Agency-Housing	12,503,185	590,560	(590,560)	12,503,185	0.0
Mobilehome Park Management	197,730	160,000	(222,750)	134,980	(31.7)
HOME Program	1,803,167	830,630	(830,630)	1,803,167	0.0
CFD-No. 2020-1(The Services)	0	300,900	(300,900)	0	0.0
Trust Funds					
Successor Agency-Redevelopment	62,135	150,000	0	212,135	241.4
Section 115 Pension Trust	31,248,583	200,000	(1,750,640)	29,697,943	(5.0)
Debt Service Funds					
General Obligation Bond Debt Service	4,457,598	4,751,300	(4,751,300)	4,457,598	0.0
Reidy Creek Debt Service	1,016	364,300	(364,300)	1,016	0.0
Enterprise Funds					
Water	27,380,697	72,855,000	(72,803,070)	27,432,627	0.2
Wastewater	14,535,160	39,892,500	(41,912,850)	12,514,810	(13.9)
Recycling & Waste Reduction	87,345	922,370	(922,370)	87,345	0.0
Internal Service Funds					
Building Maintenance	0	7,318,720	(7,318,720)	0	0.0
Warehouse	0	164,380	(152,680)	11,700	100.0
Fleet Services	5,696,212	4,726,710	(8,336,780)	2,086,142	(63.4)
Central Services (Duplicating, Telecommunications & Mail & Mobile Svcs	507,886	979,930	(984,590)	503,226	(0.9)
Network & Systems Administration	347,653	2,925,060	(3,046,780)	225,933	(35.0)
Workers' Compensation Insurance	12,286,769	6,240,960	(6,240,960)	12,286,769	0.0
General Liability Insurance	3,533,723	2,512,850	(5,508,690)	537,883	(84.8)
Benefits Administration	157,813	12,115,130	(12,352,330)	(79,387)	(150.3)
Property Insurance	496,659	1,059,700	(1,620,800)	(64,441)	(113.0)
Dental Insurance	339,933	665,430	(870,000)	135,363	(60.2)
Unemployment Insurance	190,164	20,000	(100,000)	110,164	(42.1)

Explanation of Available Fund Balance and Reserves:

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

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

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

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Available Fund Balance Schedule

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

Reidy Creek Golf Course Fund - Due to the increase in activity at the course and continued popularity of Disc Golf, this fund is projecting that it will add to it's fund balance at the end of Fiscal Year 2023/24, which will be used for future operations of the fund, if necessary.

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

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

Section 115 Pension Trust Fund - Available fund balance will be used as one-time funding to cover General Fund operations during Fiscal Year 2023/24.

Mobilehome Park Management, Network & Systems Administration, Benefits Administration, Property Insurance, Dental Insurance, & Unemployment Insurance Funds- Projected accumulated fund balance from prior years is being appropriated to meet 2023/24 expenditure needs.

Wastewater Fund - Available fund balance will be used to fund a portion of wastewater capital projects.

Warehouse Fund - A plan to increase fund balance in these funds is in place.

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Authorized Positions

	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET	22/23 REVISED/ 23/24 BUDGET CHANGE
General Government					
Full-time	32.0	33.0	33.0	33.0	0.0
Regular Part-time FTE	1.3	1.3	1.3	1.3	0.0
Temporary Part-time FTE	0.7	0.7	1.8	1.1	-0.7
Total FTE	34.0	35.0	36.1	35.4	-0.7

2020/21 Volunteer Hours: City Council - 40 hours, City Manager - 81 hours, City Attorney - 328 hours,

Administrative Services					
Full-time	36.0	35.0	36.0	36.0	0.0
Regular Part-time FTE	0.8	0.8	0.8	0.8	0.0
Temporary Part-time FTE	0.0	0.0	0.0	0.0	0.0
Total FTE	36.8	35.8	36.8	36.8	0.0

Information Systems					
Full-time	16.0	17.0	17.0	16.0	-1.0

2020/21 Volunteer Hours: 10 hours

Community Services					
Full-time	21.0	22.0	24.0	25.0	1.0
Regular Part-time FTE	1.5	2.5	1.5	1.5	0.0
Temporary Part-time FTE	52.1	49.2	69.8	48.4	-21.5
Total FTE	74.6	73.7	95.31	74.9	-20.5

2020/21 Volunteer Hours: Community Services - 59, Library - 198 hours, Communications - 326 hours

Development Services					
Full-time	58.0	58.0	58.0	58.0	0.0
Regular Part-time FTE	1.0	1.0	0.0	0.0	0.0
Temporary Part-time FTE	3.9	4.0	5.3	3.5	-1.8
Total FTE	62.9	63.0	63.3	61.5	-1.8

2020/21 Volunteer Hours: 114.5 hours

Public Works					
Full-time	58.0	76.0	77.0	77.0	0.0
Temporary Part-time FTE	17.6	21.1	21.8	16.5	-5.3
Total FTE	75.6	97.1	98.8	93.5	-5.3

Police					
Full-time	210.0	216.0	218.0	218.0	0.0
Regular Part-time FTE	0.0	0.0	0.0	0.0	0.0
Temporary Part-time FTE	4.1	4.1	4.1	4.1	0.0
Total FTE	214.1	220.1	222.1	222.1	0.0

2020/21 Volunteer Hours: 5,505 hours

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Authorized Positions

	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET	22/23 REVISED/ 23/24 BUDGET CHANGE
Fire/Emergency Management					
Full-time	121.0	123.0	123.0	123.0	0.0
Regular Part-time FTE	0.8	0.0	0.0	0.0	0.0
Temporary Part-time FTE	0.8	0.8	0.8	0.8	0.0
Total FTE	122.6	123.8	123.8	123.8	0.0
2020/21 Volunteer Hours: 1,085 hours					
Total Full-time Positions	552.0	580.0	586.0	586.0	0.0
Total Grant Funded Positions	0.0	0.0	0.0	0.0	0.0
Total Regular Part-time FTE Positions	5.4	5.6	3.6	3.6	0.0
Total Temporary Part-time FTE	79.2	79.9	103.6	74.4	-29.3
Total General Fund FTE Positions	636.6	665.5	693.2	664.0	-29.3
CDBG/Housing					
Full-time	3.0	3.0	3.0	4.0	1.0
Contract/Grant Funded	3.0	3.0	3.0	2.0	-1.0
Total FTE	6.0	6.0	6.0	6.0	0.0
Water Operations					
Full-time	80.0	80.0	81.0	86.0	5.0
Contract/Grant Funded	5.0	5.0	5.0	0.0	-5.0
Regular Part-time FTE	0.0	0.0	0.0	0.0	0.0
Temporary Part-time FTE	35.8	35.9	48.4	27.8	-20.7
Total FTE	120.8	120.9	134.4	113.8	-20.7
2020/21 Volunteer Hours: 1220.5 hours					
Wastewater Operations					
Full-time	86.0	87.0	87.0	87.0	0.0
Temporary Part-time FTE	3.8	3.8	3.8	1.0	-2.8
Total FTE	89.8	90.8	90.8	88.0	-2.8
2020/21 Volunteer Hours: 665 hours					
Recycling & Waste Reduction					
Full-time	3.0	3.0	4.0	4.0	0.0
Temporary Part-time FTE	1.4	1.4	0.0	0.0	0.0
Total FTE	4.4	4.4	4.0	4.0	0.0
Building Maintenance					
Full-time	16.0	16.0	17.0	17.0	0.0
Regular Part-time FTE	0.8	0.8	0.8	0.8	0.0
Temporary Part-time FTE	22.2	31.5	32.1	19.5	-12.6
Total FTE	39.0	48.3	49.9	37.3	-12.6

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Authorized Positions

	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET	22/23 REVISED/ 23/24 BUDGET CHANGE
Warehouse					
Full-time	1.0	1.0	1.0	1.0	0.0
Temporary Part-time FTE	0.0	1.2	1.2	0.8	-0.5
Total FTE	1.0	2.2	2.2	1.8	-0.5
Fleet Services					
Full-time	12.0	12.0	12.0	12.0	0.0
Temporary Part-time FTE	0.0	0.0	0.0	0.0	0.0
Total FTE	12.0	12.0	12.0	12.0	0.0
Other Internal Service Funds					
Full-time	19.0	19.0	20.0	20.0	0.0
Temporary Part-time FTE	0.4	0.4	0.4	0.4	0.0
Total FTE	19.4	19.4	20.4	20.4	0.0
Total Full-time Positions	772.0	801.0	811.0	817.0	6.0
Total Grant Funded Positions	8.0	8.0	8.0	2.0	-6.0
Total Regular Part-time FTE Positions	6.2	6.4	4.4	4.4	0.0
Total Temporary Part-time FTE	142.8	154.1	189.5	123.8	-65.8
Total Citywide FTE Positions	929.0	969.5	1012.9	947.2	-65.8

Total 2020/21 Volunteer Hours: 9,632 hours

**CITY OF ESCONDIDO
FY 2023/24 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 2023/24 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, total estimated cost of the project, and the operating budget impacts.

2023/24 Capital Improvement Plan	
General City	\$620,650
Library	250,000
Parks & Recreation	1,004,720
Public Art	293,550
Public Works	903,360
Streets	13,005,930
Wastewater	1,350,000
Water	200,000
Total CIP	\$ 17,628,210

Parks and Recreation

The Parks and Recreation Department anticipates \$1 million towards an ongoing parks and recreation project called, Jim Stone Aquatic Facility Expansion. The project was started in Fiscal Year 2023 and is anticipated to be completed in 2026. In coordination with the Escondido Union High School District, this project will expand and modernize the Jim Stone property to make it a premier community asset for swimming and water polo competitions and community recreational activities including, but not limited to, the construction of a new double deep competition pool, instruction pool, and splash pad amenities for the community. The costs are nonrecurring to the City. The funding sources for this project will include \$13.7 million from Park Development Fees. Completion of this project will require an increase to Employee Services and Maintenance and Operations, in both the Community Services and Public Works departments, due to a need for additional lifeguards and water safety instructors and an increase in pool chemicals.



Jim Stone Aquatic Facility Expansion

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Capital Expenditure Summary**

Streets

The Engineering Department anticipates spending \$13 million towards street related projects. Of that amount, \$6.4 million will be used to fund the reoccurring street pavement maintenance and rehabilitation projects. This year's program is funded by TransNet funds and the Road Maintenance and Rehab Account Senate Bill 1 funding. These projects will reduce maintenance costs as new asphalt roads will preserve the life of the street resulting in less street maintenance. Should maintenance costs incur, appropriate funding will be included in the operating budget.



Street Pavement Maintenance & Rehabilitation

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.

2023/24 Operating Budget Capital Outlay	
Motive Equipment	\$3,703,100
Other Capital Outlay	1,146,300
Total Capital Outlay	\$4,849,400

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 2023/24 Operating Budget
Long-term Debt Summary**

DESCRIPTION	FUNDING SOURCE	ORIGINAL DEBT ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2023	2023/24 PRINCIPAL & INTEREST PAYMENT	RETIREMENT YEAR
BONDS:					
2015 General Obligation Refunding Bonds Public Safety Facilities (Series A Refunded)	Property Tax	\$61,250,000	\$48,340,000	\$474,250	2036
The proceeds of the Refunded bonds were used to acquire and improve real property comprising of the City's Police Headquarters building in combination with Fire Department administrative and training functions, construction of three new neighborhood fire stations and the reconstruction of Fire Station No. 1, and the acquisition of land and other related improvements.					
Escondido Joint Powers Financing Authority 2013A Lease Revenue Refunding Bonds Reidy Creek Golf Course (Series 2001 Refunded)	General Fund	4,830,000	2,495,000	362,250	2030
The proceeds of the refunded bonds were used to build an 18-hole executive municipal golf course that opened to the public July, 2002. The project was constructed on approx. 65 acre site that was vacant/undeveloped land of which approx. 25 acres was owned by the City and 40 acres owned by the Developer. A portion of the golf course is designed as a flood control detention basin to reduce peak-flow storm water runoff from the adjacent Reidy Creek.					
Escondido Joint Powers Financing Authority 2019A Water Revenue COP Bonds (2007 Revenue COP Bonds Refunded)	Water Fund	20,380,000	18,565,000	1,511,325	2037
The Revenue Certificates of Participation Series 2007 Bonds were issued to provide funds (i) to finance the cost of construction of the 2007 Project, (ii) to advance refund \$12,450,000 aggregate principal amount of the City's revenue Certificates of Participation, Series 2000A (the "Refunded 2000A Certificates"), (iii) to acquire a debt service reserve fund surety bond to deposit into the Reserve Fund in the amount of the Series 2007 Reserve Fund Requirement, and (iv) to pay costs of delivery of the Certificates. The 2007 Project consisted of (i) replacement of existing Reed Reservoir, (ii) construction of the Alexander Area Phase I water line, (iii) rehabilitation or reconstruction of the hydroelectric Rincon Power Plant, (iv) design and construction of the Alexander Area Phase II water line, and (v) miscellaneous other capital improvements to the Water System.					
Escondido Joint Powers Financing Authority 2019B Water Lease Revenue Refunding Bonds (2012 Water Lease Revenue Refunding Bond)	Water Fund	30,000,000	27,605,000	1,697,037	2041
The Series 2012 Revenue Bonds were issued to provide funds (i) to acquire and construct certain improvements for the City's Water System (as described below), (ii) to advance refund \$9,830,000 and \$8,585,000 outstanding aggregate principal amount of the City's revenue Certificates of Participation, Series 2000A and Series 2002A, (iii) to pay costs incurred in connection with the issuance of the Bonds. The Project consisted of (i) the Prior Project, meaning City Water System improvements funded from the proceeds of the 2000A and 2002A Certificates (refunded), (ii) replacement of the Lindley reservoir, (iii) upgrades to other Water System reservoirs, (iv) an upgrade to the Water Treatment Plant's chlorine treatment facilities, (v) costs associated with the acquisition of a replacement administrative and office building for Utility Division Staff, (vi) planning and design of the Lake Wohlford Dam reconstruction, and (vii) other miscellaneous improvements.					
Escondido Joint Powers Financing Authority 2021 Wastewater Lease Revenue Refunding Bonds (2012 Wastewater Lease Revenue Refunding Bond)	Wastewater Fund	21,550,000	21,550,000	1,111,788	2041
Proceeds of the Series 2012 Revenue Bonds are being issued to provide funds (i) to acquire and construct certain improvements for the City's Wastewater System (as described below), (ii) to provide a portion of the monies to refund the \$9,830,000 outstanding aggregate principal amount of the City's Revenue Certificates of Participation, Series 2000A, (iii) to pay costs incurred in connection with the issuance of the Bonds. The Project consists of (i) the Prior Project, meaning City Water System improvements funded from the proceeds of the 2000A Certificates (refunded), (ii) an upgrade to the primary building at the HARRF, (iii) upgrades to the HARRF odor control system, (iv) improvements to the HARRF influent pump station, (v) Phase III of the HARRF operations building expansion, (vi) improvements to the West Side Lift Station, and (vii) other improvements to wastewater pipelines, tanks and pump stations (collectively, the "2012 Project").					
2015A Wastewater Revenue Refunding Bonds (2004A Revenue COP Refunded)	Wastewater Fund	14,645,000	5,820,000	1,607,250	2026
The purpose of the Refunding Revenue Bonds (Wastewater System) Series 2015A is to (i) refund the Certificates of Participation Series 2004A and, (ii) to pay certain costs of issuance. The 2004A bonds refinanced prior debt which was originally used for construction of improvements for the Wastewater Enterprise, and for the acquisition of Daley Ranch.					

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Long-term Debt Summary

DESCRIPTION	FUNDING SOURCE	ORIGINAL DEBT ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2023	2023/24 PRINCIPAL & INTEREST PAYMENT	RETIREMENT YEAR
2015B Wastewater Revenue Refunding Bonds Taxable (2004B Revenue COP Refunded)	Wastewater Fund	5,060,000	1,505,000	524,163	2025
The purpose of the Refunding Revenue Bonds (Wastewater System) Series 2015B (Taxable) is to (i) refund the Certificates of Participation Series 2004B and, (ii) to pay certain costs of issuance. The 2004B bonds refinanced prior debt which was originally used for construction of improvements for the Wastewater Enterprise, and for the acquisition of Daley Ranch.					
Community Facilities District No. 2000-01 2013 Special Tax Refunding Bonds Hidden Trails (Series 2000 Refunded)	Special Assessment	2,355,000	1,375,000	186,444	2031
Proceeds of the Bonds are to: (i) defease the Refunded Bonds (Series 2000 Special Tax Bonds); (ii) purchase a municipal bond insurance policy to guarantee payment of principal and interest on the Bonds; (iii) purchase a municipal bond debt service reserve insurance policy for deposit in the Reserve Account in satisfaction of the Reserve Requirement; and (iv) pay Costs of Issuance of the Bonds. The series 2000 Special Tax Bonds were issued for construction and improvements at the intersection of Washington and Valley Parkway, various offsite street improvements, water lines, force main and a sewer lift station with respect to the development of the City of Escondido Community Facilities District No. 2000-01 (Hidden Trails).					
Community Facilities District No. 2006-01 2015 Special Tax Refunding Bonds Eureka Ranch (Series 2006 Refunded)	Special Assessment	13,745,000	10,570,000	1,026,000	2036
Proceeds of the Bonds are being used to refund the District's Special Tax Bonds, Series 2006, and to pay costs of the issuance of the bonds. The 2006 Special Tax Bonds were issued to construct and acquire various public improvements needed with respect to the development of the City of Escondido Community Facilities District No. 2006-01 (Eureka Ranch). The development included approximately 167 acres located on the east and west sides of East Valley Parkway, north of Washington Avenue.					
Reassessment District No. 98-1 1998 Limited Obligation Improvement Refunding Bonds - Rancho San Pasqual	Assessment District	5,105,000	1,175,000	334,138	2026
The Bonds are being issued to refund and defease the original City's Assessment District No. 95-1 Rancho San Pasqual Bonds. The original Assessment District No. 95-1 Bonds were issued to fund the acquisition of street improvements, sewer improvements and other related work within the original Assessment District.					
Community Facilities District No. 2020-2 2022 Special Tax Bonds The Villages (Canopy Grove)	Special Assessment	11,945,000	11,945,000	616,750	2052
Proceeds of the Bonds are being used to refund the District's Special Tax Bonds, Series 2022, and to pay costs of the issuance of the bonds. The 2022 Special Tax Bonds were issued to construct and acquire various public improvements needed with respect to the development of the City of Escondido Community Facilities District No. 2020-02 (The Villages). The development is composed of approximately 91.06 acres which includes 380 residential; recreational, social, and community amenities in a Village Center; and approximately 48.9 acres of permanent open space with active greenbelts and 3.5 acres of parks.					
TOTAL BONDS		190,865,000	150,945,000	9,451,393	

LOANS:

County of San Diego - Regional Communication System	General Fund	3,230,225	1,063,986	374,634	2026
In August 2016, the City of Escondido, along with other Participating Cities and Jurisdictions, entered into an agreement with the County of San Diego regarding the Next Generation Regional Communication System (RCS). The purpose of the agreement is for participating cities to purchase NextGen RCS and to share Backbone Infrastructure costs. The term of the payment agreement is ten years. Per the agreement, annual payments of \$374,634 are due in June of each year, with the final payment due in June 2026.					

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Long-term Debt Summary**

DESCRIPTION	FUNDING SOURCE	ORIGINAL DEBT ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2023	2023/24 PRINCIPAL & INTEREST PAYMENT	RETIREMENT YEAR
Aeration Blower Replacement	Wastewater Fund	1,572,306	190,740	98,817	2024
The existing blowers were installed in the 1970's as part of the original treatment plant aeration system construction. In 1998, the City upgraded the operation of the blower system by adding dissolved oxygen monitors in the aeration basins, electric actuated modulated valves to the blower inlets, and a PLC to automatically control the airflow from the blowers to the aeration basins; however, the original blowers were not replaced. Therefore, the HARRF Aeration Blower Replacement Project consists of replacing existing blowers with new units that will provide increased reliability and automatic capacity control, resulting in increased efficiency and significant energy cost savings.					
Brine Line Project	Wastewater Fund	5,000,000	4,594,971	216,373	2049
The objective of the Project is to enable transmission of brine recovered from a reverse osmosis facility treating water to provide recycled water distribution to serve eastern and northern agricultural land. This project constructs 2.3 miles of 15-inch diameter brine pipeline with fiber optic conduit along the Escondido Creek Channel. It will convey the high salinity reverse osmosis reject water from the Membrane Filtration Reverse Osmosis facility back to the Hale Avenue Resource Recovery Facility. Repayment of the loan begins at project completion and repayment is anticipated beginning 10/23/2020.					
Recycled Water Easterly Main and Tanks	Wastewater Fund	8,000,000	5,216,452	238,814	2051
The objective of the Project is to achieve increases in water supply and provide local growers with a reliable recycled water source for agricultural uses. The project includes construction of approximately 3.2 miles of 24 inch recycled water transmission pipeline and a new 350,000 gallon potable water tank, and converting an existing 1.2 million gallon potable water tank to a recycled water tank. Repayment of the loan begins at project completion and repayment is anticipated beginning 2/1/2022. This loan consists of Prop 1 funds of \$4,000,000 with \$2,500,000 in loan forgiveness and \$4,000,000 in SRF funding.					
MFRO (Membrane Filtration Reverse Osmosis Facility Project)	Wastewater Fund	41,610,000	41,610,000	1,340,631	2053
The objective of the Project is to construct the Membrane Filtration Reverse Osmosis Facility with an ultimate production capacity of 2.0 million gallons per day. Construction includes an influent microfiltration or ultrafiltration feed tank, feed pump, auto strainer, backwash system, and storage tank. Also, a Reverse Osmosis transfer pump, cartridge filters, feed pump, and treated product water storage tank. Repayment of the loan begins at the project completion and repayment is anticipated beginning 3/31/24.					
State Revolving Fund - Safe Drinking Water Project:					
Gravity Float Line	Water Fund	2,048,125	128,492	130,919	2024
The Gravity Float Line Replacement project consists of more than 5,550 linear feet of 16" CMLC steel waterline, 1,200 linear feet of 12" PVC waterline, and 650 linear feet of 8" PVC waterline from Hogback Reservoir south to Oro Verde and East to Cloverridge Road. In addition, the project included three new pressure reducing stations to control water pressure at the new connection points to the existing water distribution system. This project provides system redundancy and reliability to the Reed and A-3 Zones. The useful life of the pipeline and appurtenances is expected to be approximately fifty years.					

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Long-term Debt Summary**

DESCRIPTION	FUNDING SOURCE	ORIGINAL DEBT ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2023	2023/24 PRINCIPAL & INTEREST PAYMENT	RETIREMENT YEAR
Alexander Area Phase II Water Line	Water Fund	2,813,235	1,375,509	180,690	2031
In October 2009, the City of Escondido entered into an agreement with the State Department of Public Health for funding of construction of the Alexander Area Phase II Water Line, which replaced 23,100 linear feet of old water lines. Project area was on Alexander, Brotherton, McDonald, Miller, Gamble, Clarence, Calmer, and Trails road and significantly increased capacity.					
California Infrastructure and Economic Development Bank (I-Bank) Loan- Lindley Reservoir Tank Replacement	Water Fund	15,000,000	13,974,686	818,207	2048
The Lindley Reservoir Tank Replacement project replaces the existing 2MG steel reservoir constructed in 1950 with two reservoirs adequately sized to future needs.					
California Infrastructure and Economic Development Bank (I-Bank) Loan- San Pasqual Undergrounding Project	Water Fund	25,000,000	24,402,822	1,213,673	2051
The San Pasqual Undergrounding project undergrounds a portion of the Escondido Canal through the San Pasqual Reservation as per the Settlement Agreement with the Indian Bands.					
TOTAL LOANS		<u>104,273,891</u>	<u>92,557,658</u>	<u>4,612,759</u>	
TOTAL DEBT OBLIGATIONS		<u>\$ 295,138,891</u>	<u>\$ 243,502,658</u>	<u>\$ 14,064,152</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.

2. Bond Ratings (Click hyperlink for more information):

[GO Bonds: AA-](#)
[Water: AA-](#)
[Wastewater: AA-](#)

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Legal Debt Margin Summary

	2019	2020	2021	2022	2023
Assessed valuation	\$12,707,545,218	\$13,330,606,284	\$14,101,521,001	\$14,541,843,183	\$15,849,330,406
Conversion percentage	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>
Adjusted assessed valuation	3,176,886,305	3,332,651,571	3,525,380,250	3,635,460,796	3,962,332,602
Debt limit percentage	<u>15%</u>	<u>15%</u>	<u>15%</u>	<u>15%</u>	<u>15%</u>
Debt limit	476,532,946	499,897,736	528,807,038	545,319,119	594,349,890
Total Debt Applicable to Debt Limit:					
General Obligation Bonds	56,810,000	54,845,000	52,780,000	50,615,000	48,340,000
Legal Debt Margin	<u><u>\$419,722,946</u></u>	<u><u>\$445,052,736</u></u>	<u><u>\$476,027,038</u></u>	<u><u>\$494,704,119</u></u>	<u><u>\$546,009,890</u></u>
Total Debt Applicable to the Limit					
as a Percentage of Debt Limit	12%	11%	10%	9%	8%

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.

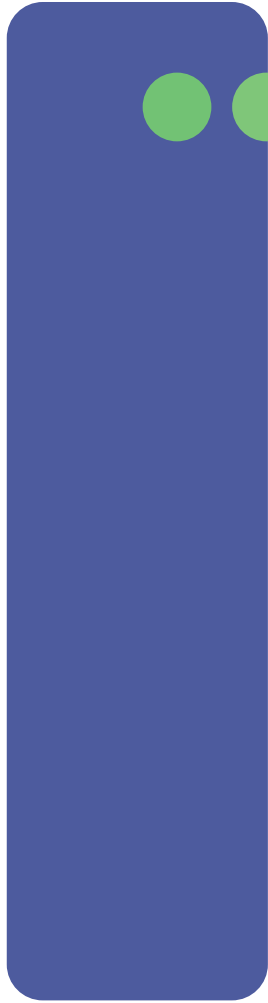
CITY OF ESCONDIDO
FY 2023/24 Operating Budget
General Fund Multi-Year Financial Plan

	ADOPTED 2022/23	PROPOSED 2023/24	PROJECTED 2024/25	PROJECTED 2025/26	PROJECTED 2026/27
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.					
<u>Sources of Funds:</u>					
Estimated Revenue	\$119,687,230	\$127,403,060	\$129,951,121	\$132,550,143	\$135,201,146
Deposit - PEG Fees	11,700	0	0	0	0
Transfer from Gas Tax	2,055,000	2,055,000	2,055,000	2,055,000	2,055,000
Transfer from American Rescue Plan Fund	3,735,030	1,547,010	0	0	0
Transfer from CFD-No. 2020-1(The Services)	285,000	290,900	290,700	296,510	302,440
TOTAL, Sources	<u>125,773,960</u>	<u>131,295,970</u>	<u>132,296,821</u>	<u>134,901,653</u>	<u>137,558,586</u>
<u>Uses of Funds:</u>					
General Fund Operating Budget-PERS	28,378,720	29,866,020	31,060,661	32,303,087	33,595,211
General Fund Operating Budget-All Other	96,808,210	100,936,050	112,096,469	115,459,363	118,923,144
Total General Fund Operating Budget	125,186,930	130,802,070	143,157,130	147,762,451	152,518,355
Transfer to Reidy Creek Golf Course-Debt Service	362,750	364,300	363,000	363,000	363,000
Transfer to Reidy Creek Golf Course-Operations	0	0	100,000	100,000	100,000
Transfer to Vehicle Parking District	112,400	104,600	115,770	119,240	122,820
Transfer to Successor Agency-Housing	25,000	25,000	25,000	25,000	25,000
Transfer to Building Maintenance	86,880	0	0	0	0
TOTAL, Uses	<u>125,773,960</u>	<u>131,295,970</u>	<u>143,760,900</u>	<u>148,369,691</u>	<u>153,129,175</u>
TOTAL, Sources Over/(Under) Uses	<u>\$0</u>	<u>(\$0)</u>	<u>(\$11,464,079)</u>	<u>(\$13,468,037)</u>	<u>(\$15,570,589)</u>
TOTAL, Economic Uncertainty Reserve	<u>\$17,392,319</u>	<u>\$17,392,319</u>	<u>\$17,392,319</u>	<u>\$17,392,319</u>	<u>\$17,392,319</u>
TOTAL, Projected Section 115 Pension Trust	<u>\$31,248,583</u>	<u>\$31,248,583</u>	<u>\$31,248,583</u>	<u>\$31,248,583</u>	<u>\$31,248,583</u>

ASSUMPTIONS:

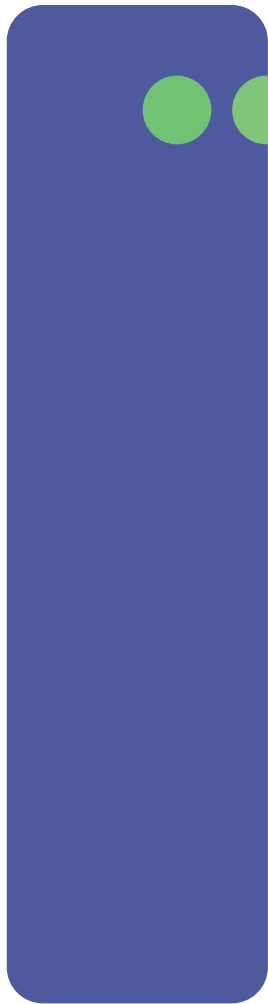
The multi-year financial plan above is based primarily on the following key assumptions for fiscal years 2023/24 thru 2025/26:

- 1- 2% increase in estimated revenue
- 2- 3% increase: projected salaries primarily for step increases, certain variable overhead, maintenance & operating costs to cover items such as increases in the cost of various contracts and utilities
- 3- CalPERS employer contribution increases are based on rate increases provided by CalPERS



DEPARTMENTAL BUDGET DETAIL





GENERAL FUND



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

GENERAL FUND

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

Sources of Funds:

Operating Revenue	\$127,403,060
Transfer from Gas Tax Fund	2,055,000
Transfer from CFD-No. 2020-1 (The Services)	290,900
Transfer from American Rescue Plan Fund	1,637,010
TOTAL, Sources	\$131,385,970

Uses of Funds:

Operating Budget	\$130,892,070
Transfer to Reidy Creek Golf Course-Debt Service	364,300
Transfer to Successor Agency-Housing	25,000
Transfer to Vehicle Parking District Fund	104,600
TOTAL, Uses	\$131,385,970

\$0

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 Councilmembers (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

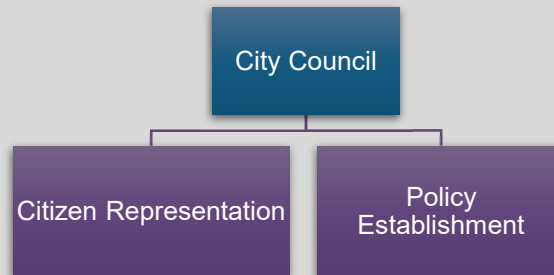
MAJOR BUDGET IMPACTS

- Increase in Employee Services, primarily medical expenses
- Increase in M & O, related to Professional Services, Training & Meetings, and Dues & Subscriptions
- Although Network Systems Administration increased, there was an overall decrease in internal service charges resulting from savings in Duplicating and General Liability insurance charges
- Increase in allocations out as a result of the increase in budget subtotal

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

CITY COUNCIL

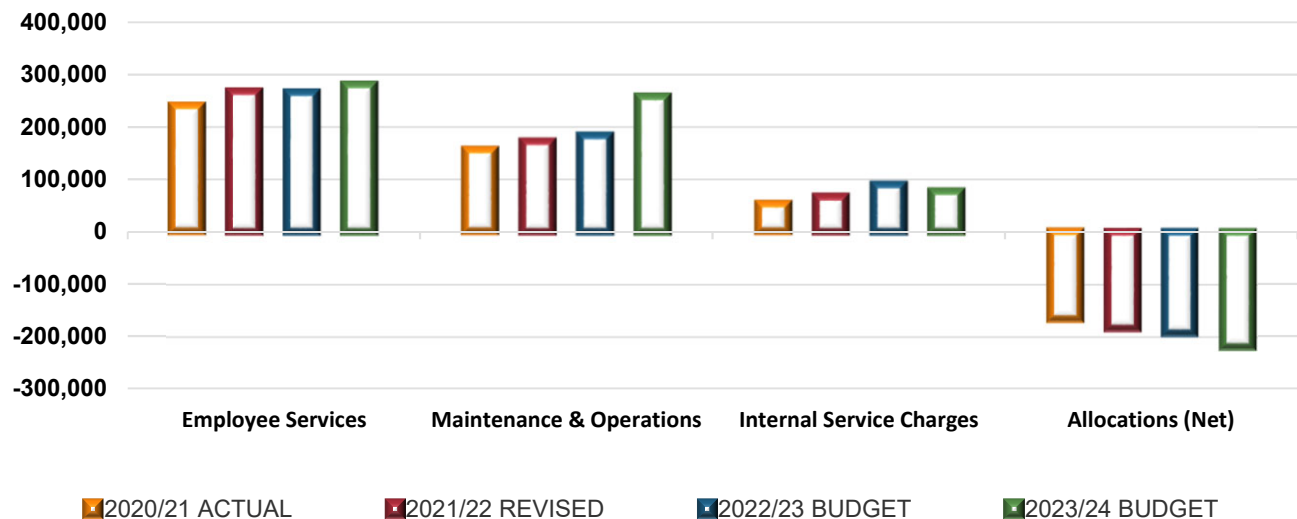
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	5.0	5.0	5.0	5.0
BUDGET:				
Employee Services	\$240,073	\$267,140	\$265,240	\$279,820
Maintenance & Operations	155,575	172,272	183,180	257,480
Internal Service Charges	52,790	67,390	89,900	77,390
Allocations (Net)	<u>(166,778)</u>	<u>(184,700)</u>	<u>(192,810)</u>	<u>(218,300)</u>
Total Budget	\$281,659	\$322,101	\$345,510	\$396,390

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-001	CITY COUNCIL				
5001	REGULAR FULL-TIME	\$160,153	\$170,986	\$170,980	\$170,980
5025	OTHER EMPLOYEE OVERHEAD	10,460	11,226	10,510	9,550
5026	PERS-NORMAL COST	17,144	18,877	18,070	19,730
5029	PERS-UNFUNDED LIABILITY	43,940	56,510	56,530	52,370
5027	MEDICAL	5,844	5,933	6,410	25,010
5028	WORKERS' COMPENSATION	2,531	3,608	2,740	2,180
	TOTAL, EMPLOYEE SERVICES	240,073	267,140	265,240	279,820
5101	OFFICE/OPERATING SUPPLIES	14,668	2,278	4,000	4,000
5131	PROFESSIONAL SERVICES/CONTRACTS	4,428	14,901	18,500	63,500
5160	TRAINING AND MEETINGS	550	8,946	16,500	32,000
5162	DUES AND SUBSCRIPTIONS	94,781	97,390	96,180	108,180
5163	AUTO ALLOWANCE	41,860	45,000	45,000	45,000
5173	OTHER TELEPHONE	(713)	3,757	3,000	4,800
	TOTAL, M & O	155,575	172,272	183,180	257,480
5125	BUILDING MAINTENANCE	36,010	46,420	51,420	54,830
5165	DUPLICATING	1,630	2,330	14,190	1,620
5172	TELECOMMUNICATIONS	1,540	1,570	1,360	1,120
5175	MAIL & MOBILE SERVICES	640	620	680	710
5178	NETWORK & SYSTEMS ADMINISTRATION	7,410	6,780	7,010	12,760
5183	INSURANCE	5,560	9,670	15,240	6,350
	TOTAL, INTERNAL SERVICE CHARGES	52,790	67,390	89,900	77,390
	SUBTOTAL, CITY COUNCIL	448,437	506,801	538,320	614,690
5902	ALLOCATED OUT	(166,778)	(184,700)	(192,810)	(218,300)
	TOTAL, CITY COUNCIL	\$281,659	\$322,101	\$345,510	\$396,390

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

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

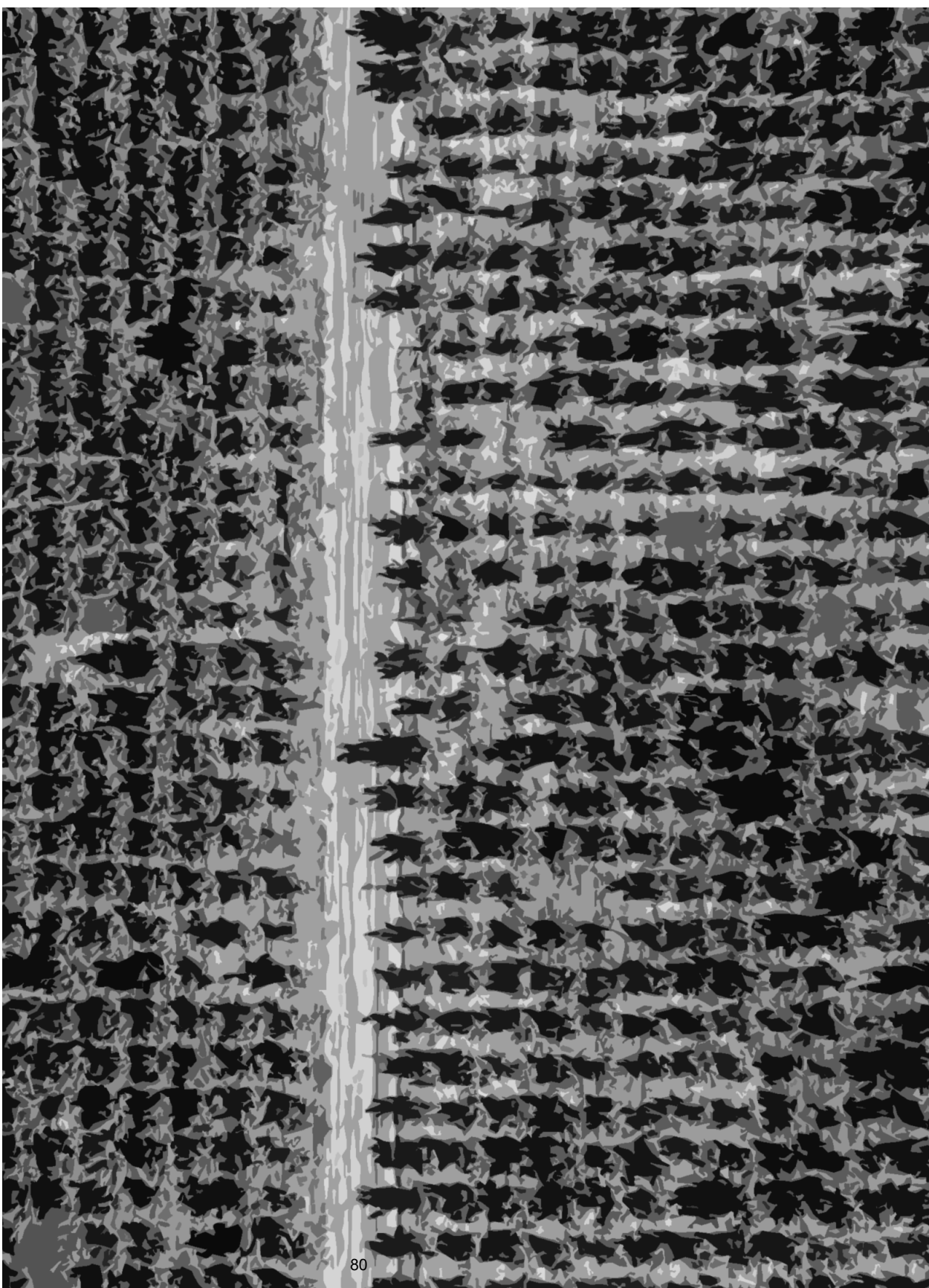
CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Line Item Detail

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

ANNUAL OPERATING BUDGET



2023/24



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, 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.

DEPARTMENT PRIORITIES

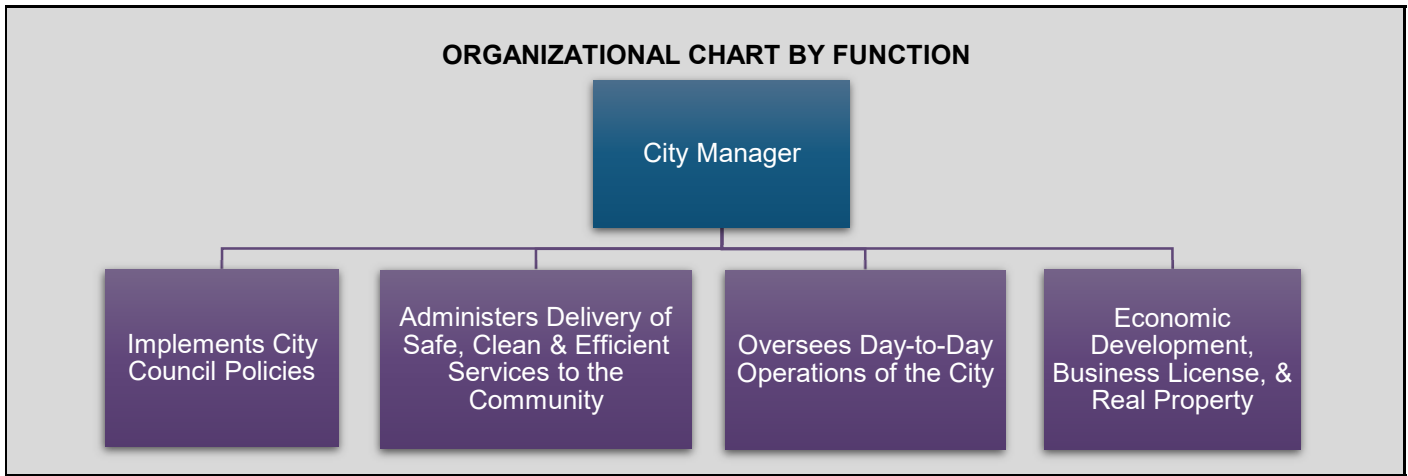
- Implement City Council policies
- Fulfill the operational mission of having a City that is safe, clean, and efficiently run

• MAJOR BUDGET IMPACTS

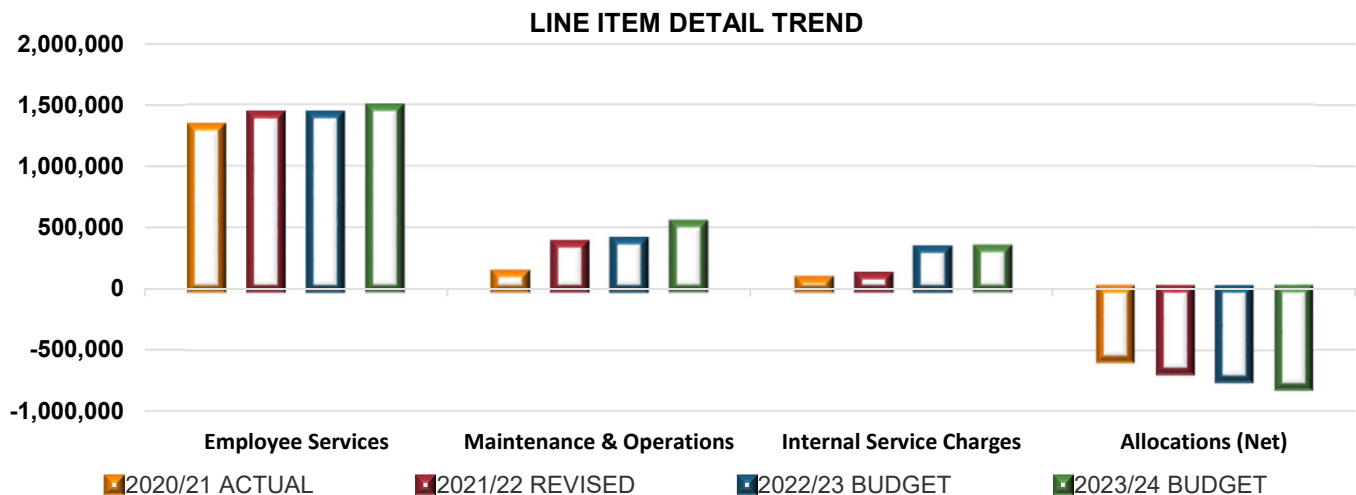
- Increase in Employee Services, related to Temporary Part Time and PERS costs.
- Increase in M&O for Professional Services and Training & Meetings related to Economic Development, Property Maintenance, and Utilities related to SDG&E costs for Real Property.
- Decrease in M&O for Advertising & Printing related to Economic Development
- Increase in internal service charges specifically related to building maintenance
- Increase in allocations out due to increase in budget subtotal

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

CITY MANAGER



BUDGET SUMMARY				
	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	7.0	7.0	8.0	8.0
Temporary Part-Time (FTE)	0.0	0.0	0.0	1.1
Department Total	<u>7.0</u>	<u>7.0</u>	<u>8.0</u>	<u>9.1</u>
BUDGET:				
Employee Services	\$1,314,364	\$1,413,627	\$1,413,440	\$1,470,550
Maintenance & Operations	126,657	366,231	393,620	534,360
Internal Service Charges	74,880	106,880	323,720	327,290
Allocations (Net)	<u>(571,672)</u>	<u>(672,563)</u>	<u>(734,150)</u>	<u>(801,620)</u>
Total Budget	<u>\$944,228</u>	<u>\$1,214,176</u>	<u>\$1,396,630</u>	<u>\$1,530,380</u>



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-002 CITY MANAGER					
5001	REGULAR FULL-TIME	\$692,883	\$785,988	\$867,050	\$872,860
5004	TEMPORARY PART-TIME	189,618	33,988	22,000	51,610
5020	OVERTIME	27	259	0	0
5025	OTHER EMPLOYEE OVERHEAD	24,316	47,957	45,880	47,710
5026	PERS-NORMAL COST	46,474	70,694	62,000	104,410
5029	PERS-UNFUNDED LIABILITY	286,540	345,550	269,720	268,250
5027	MEDICAL	44,901	64,873	81,830	69,630
5028	WORKERS' COMPENSATION	9,437	26,680	23,850	15,100
5030	FLEXIBLE BENEFITS	20,169	37,637	41,110	40,980
TOTAL, EMPLOYEE SERVICES		1,314,364	1,413,627	1,413,440	1,470,550
5101	OFFICE/OPERATING SUPPLIES	18,216	22,052	23,760	24,260
5126	MAINTENANCE OF EQUIPMENT	0	0	900	0
5131	PROFESSIONAL SERVICES/CONTRACTS	82,018	102,983	122,800	154,140
5160	TRAINING AND MEETINGS	2,317	67,801	14,560	45,680
5161	MILEAGE REIMBURSEMENT	0	141	0	0
5162	DUES AND SUBSCRIPTIONS	9,499	17,528	48,450	31,260
5163	AUTO ALLOWANCE	2,918	9,533	9,000	9,000
5166	OTHER DUPLICATING	(10)	0	0	0
5167	ADVERTISING AND PRINTING	248	2,850	37,820	12,500
5170	UTILITIES	0	47,097	34,000	110,000
5171	CITY WATER	0	0	5,000	1,000
5173	OTHER TELEPHONE	4,114	1,202	5,000	2,800
5180	RENT	0	55,125	55,230	55,230
5190	OTHER EXPENSES	7,337	24,810	10,000	45,000
5193	SOFTWARE	0	15,110	26,700	43,490
5194	MINOR OFFICE EQUIPMENT	0	0	400	0

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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-002 CITY MANAGER					
	TOTAL, M & O	126,657	366,231	393,620	534,360
5125	BUILDING MAINTENANCE	48,970	67,050	137,670	163,950
5165	DUPLICATING	700	3,370	13,460	8,700
5172	TELECOMMUNICATIONS	1,770	1,790	1,500	1,810
5175	MAIL & MOBILE SERVICES	620	450	49,080	32,740
5178	NETWORK & SYSTEMS ADMINISTRATION	13,160	18,450	17,890	26,530
5183	INSURANCE	9,660	15,770	104,120	93,560
	TOTAL, INTERNAL SERVICE CHARGES	74,880	106,880	323,720	327,290
	SUBTOTAL, CITY MANAGER	1,515,900	1,886,738	2,130,780	2,332,200
5902	ALLOCATED OUT	(571,672)	(672,563)	(734,150)	(801,620)
	TOTAL, CITY MANAGER	\$944,228	\$1,214,176	\$1,396,630	\$1,530,380

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

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

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

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

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

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

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
001-002 CITY MANAGER				
5190-001-002 OTHER EXPENSES				
Employee Recognition	5,000	10,000	5,000	100.0%
County Vector Control/Real Estate Taxes - Real Property (60200)	5,000	5,000	0	0.0%
Property Maintenance - Real Property (60200)	<u>0</u>	<u>30,000</u>	30,000	100.0%
	10,000	45,000	35,000	350.0%
5193-001-002 SOFTWARE				
ESRI Yearly License	11,000	6,000	(5,000)	-45.5%
Canto Software - Economic Development (20003)	0	8,000	8,000	100.0%
Constant Contact - Economic Development (20003)	700	840	140	20.0%
CoStar Subscription - Economic Development (20003 and 60138)	15,000	15,000	(6,000)	-40.0%
Data Schuss "Eimpact"- Economic Development (20003)	0	5,550	5,550	100.0%
Hubspot Service - Economic Development (20003)	<u>0</u>	<u>8,100</u>	8,100	100.0%
	26,700	43,490	10,790	40.4%
5194-001-002 MINOR OFFICE EQUIPMENT				
Minor Office Equipment - Business License (60138)	400	0	(400)	-100.0%
TOTAL, M & O	393,620	534,360	134,740	34.2%
5125-001-002 BUILDING MAINTENANCE	137,670	163,950	26,280	19.1%
5165-001-002 DUPLICATING	13,460	8,700	(4,760)	-35.4%
5172-001-002 TELECOMMUNICATIONS	1,500	1,810	310	20.7%
5175-001-002 MAIL & MOBILE SERVICES	49,080	32,740	(16,340)	-33.3%
5178-001-002 NETWORK & SYSTEMS ADMINISTRATION	17,890	26,530	8,640	48.3%
5183-001-002 INSURANCE				
General Liability Insurance	19,780	3,810	(15,970)	-80.7%
Property Insurance	<u>84,340</u>	<u>89,750</u>	5,410	6.4%
	104,120	93,560	(10,560)	-10.1%
TOTAL, INTERNAL SERVICE CHARGES	323,720	327,290	3,570	1.1%
SUBTOTAL, CITY MANAGER	2,130,780	2,332,200	195,420	9.2%

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
001-002 CITY MANAGER				
5902-001-002 ALLOCATED OUT				
CDBG-Admin	(16,590)	(16,590)	0	0.0%
Wastewater	(319,620)	(349,830)	(29,310)	9.2%
Water	(319,620)	(349,830)	(29,310)	9.2%
Capital Improvement Projects	<u>(78,320)</u>	<u>(85,370)</u>	(7,050)	9.0%
	(734,150)	(801,620)	(65,670)	8.9%
TOTAL, CITY MANAGER	\$1,396,630	\$1,530,580	\$129,750	9.3%

ANNUAL OPERATING BUDGET



2023/24



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 transaction matters, and assures efficient operations consistent with the law.

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

DEPARTMENT PRIORITIES

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

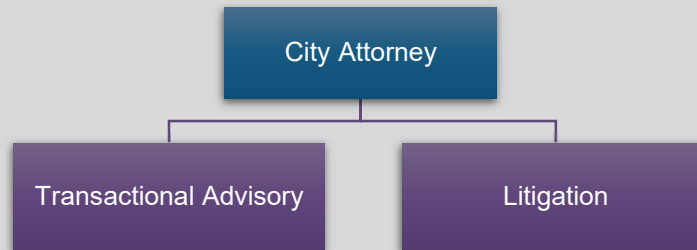
MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to increase in salaries and PERS-Normal Cost
- Increase in allocations out primarily due to increase in the budget subtotal

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

CITY ATTORNEY

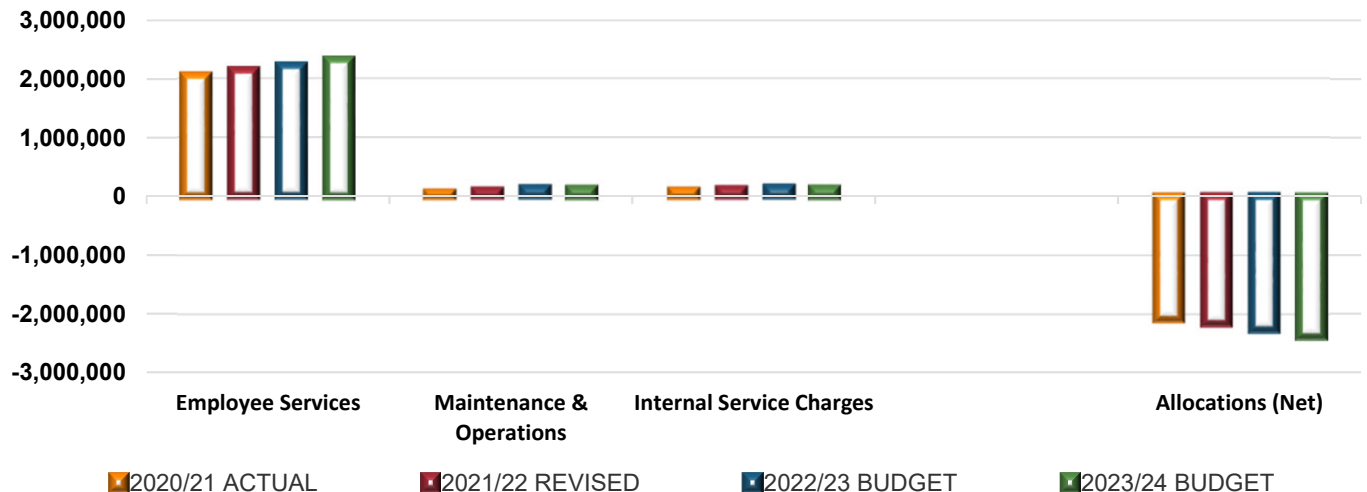
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	11.0	11.0	11.0	11.0
Regular Part-Time (FTE)	0.8	0.8	0.8	0.8
Department Total	11.8	11.8	11.8	11.8
BUDGET:				
Employee Services	\$2,041,845	\$2,135,552	\$2,212,290	\$2,309,040
Maintenance & Operations	68,767	93,128	135,600	134,100
Internal Service Charges	100,090	124,180	141,860	137,740
Allocations (Net)	(2,089,780)	(2,171,120)	(2,276,880)	(2,382,590)
Total Budget	\$120,923	\$181,740	\$212,870	\$198,290

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-003	CITY ATTORNEY				
5001	REGULAR FULL-TIME	\$1,262,898	\$1,305,138	\$1,354,150	\$1,406,230
5003	REGULAR PART-TIME	31,716	33,234	34,040	29,360
5025	OTHER EMPLOYEE OVERHEAD	60,431	60,538	54,930	55,640
5026	PERS-NORMAL COST	141,899	141,066	146,600	165,800
5029	PERS-UNFUNDED LIABILITY	378,530	422,290	439,840	441,690
5027	MEDICAL	81,766	81,444	90,220	119,640
5028	WORKERS' COMPENSATION	19,579	26,888	22,370	18,240
5030	FLEXIBLE BENEFITS	65,027	64,955	70,140	72,440
	TOTAL, EMPLOYEE SERVICES	2,041,845	2,135,552	2,212,290	2,309,040
5101	OFFICE/OPERATING SUPPLIES	21,013	23,165	47,300	47,300
5126	MAINTENANCE OF EQUIPMENT	0	0	1,500	1,500
5131	PROFESSIONAL SERVICES/CONTRACTS	24,804	37,853	50,000	50,000
5160	TRAINING AND MEETINGS	502	4,664	5,000	5,000
5161	MILEAGE REIMBURSEMENT	0	129	1,200	500
5162	DUES AND SUBSCRIPTIONS	6,491	7,445	7,000	7,000
5163	AUTO ALLOWANCE	14,400	16,650	19,800	19,800
5173	OTHER TELEPHONE	1,558	1,364	3,800	3,000
5194	MINOR OFFICE EQUIPMENT	0	1,858	0	0
	TOTAL, M & O	68,767	93,128	135,600	134,100
5125	BUILDING MAINTENANCE	47,350	64,470	70,240	79,050
5165	DUPLICATING	14,470	11,970	17,070	13,100
5172	TELECOMMUNICATIONS	3,100	3,130	2,350	2,360
5175	MAIL & MOBILE SERVICES	3,590	2,360	2,420	1,520
5178	NETWORK & SYSTEMS ADMINISTRATION	22,060	26,490	28,770	32,220
5183	INSURANCE	9,520	15,760	21,010	9,490
	TOTAL, INTERNAL SERVICE CHARGES	100,090	124,180	141,860	137,740

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

	<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-003 CITY ATTORNEY				
SUBTOTAL, CITY ATTORNEY	2,210,702	2,352,860	2,489,750	2,580,880
5902 ALLOCATED OUT	(2,089,780)	(2,171,120)	(2,276,880)	(2,382,590)
TOTAL, CITY ATTORNEY	\$120,923	\$181,740	\$212,870	\$198,290

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

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
001-003 CITY ATTORNEY				
5001-001-003 REGULAR FULL-TIME				
1 City Attorney	\$241,500	\$241,500	\$0	0.0%
2 Assistant City Attorneys	366,210	390,230	24,020	6.6%
3 Deputy City Attorneys	284,830	315,330	30,500	10.7%
4-Executive Assistant	73,050	0	(73,050)	-100.0%
2 4 Legal Assistants	74,370	142,150	67,780	91.1%
1 Legal Specialist	76,750	78,140	1,390	1.8%
1 Senior Deputy City Attorney	149,240	150,680	1,440	1.0%
1 Senior Legal Assistant	86,250	86,250	0	0.0%
Bilingual Pay	1,950	1,950	0	0.0%
	1,354,150	1,406,230	52,080	3.8%
5003-001-003 REGULAR PART-TIME				
1 Department Assistant (.75)	34,040	29,360	(4,680)	-13.7%
EMPLOYEE OVERHEAD:				
5025-001-003 OTHER EMPLOYEE OVERHEAD	54,930	55,640	710	1.3%
5026-001-003 PERS-NORMAL COST	146,600	165,800	19,200	13.1%
5029-001-003 PERS-UNFUNDED LIABILITY	439,840	441,690	1,850	0.4%
5027-001-003 MEDICAL	90,220	119,640	29,420	32.6%
5028-001-003 WORKERS' COMPENSATION	22,370	18,240	(4,130)	-18.5%
5030-001-003 FLEXIBLE BENEFITS	70,140	72,440	2,300	3.3%
TOTAL, EMPLOYEE SERVICES	2,212,290	2,309,040	96,750	4.4%
5101-001-003 OFFICE/OPERATING SUPPLIES				
Legal Supplements, Codes and Case Reports	42,500	42,500	0	0.0%
Office Supplies	4,800	4,800	0	0.0%
	47,300	47,300	0	0.0%
5126-001-003 MAINTENANCE OF EQUIPMENT				
Computer Systems Service (12)	500	0	(500)	-100.0%
Maintenance of Office Equipment	1,000	1,500	500	50.0%
	1,500	1,500	0	0.0%

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

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
001-003 CITY ATTORNEY				
5131-001-003 PROFESSIONAL SERVICES/CONTRACTS				
Investigative Services, Attorneys' Services, Service of Process, Express Mail	50,000	50,000	0	0.0%
5160-001-003 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	5,000	5,000	0	0.0%
5161-001-003 MILEAGE REIMBURSEMENT	1,200	500	(700)	-58.3%
5162-001-003 DUES AND SUBSCRIPTIONS				
Bar Association Dues	7,000	7,000	0	0.0%
5163-001-003 AUTO ALLOWANCE				
City Attorney	9,000	9,000	0	0.0%
2 Assistant City Attorneys	10,800	10,800	0	0.0%
	19,800	19,800	0	0.0%
5173-001-003 OTHER TELEPHONE				
Cellular Phone Service (3 Cell Phones @ \$50/Month)	3,800	1,800	(2,000)	-52.6%
Cell Phone Replacements	0	1,200	1,200	100.0%
	3,800	3,000	(800)	-21.1%
TOTAL, M & O	135,600	134,100	(1,500)	-1.1%
5125-001-003 BUILDING MAINTENANCE	70,240	79,050	8,810	12.5%
5165-001-003 DUPLICATING	17,070	13,100	(3,970)	-23.3%
5172-001-003 TELECOMMUNICATIONS	2,350	2,360	10	0.4%
5175-001-003 MAIL & MOBILE SERVICES	2,420	1,520	(900)	-37.2%
5178-001-033 NETWORK & SYSTEMS ADMINISTRATION	28,770	32,220	3,450	12.0%
5183-001-003 INSURANCE				
General Liability Insurance	15,710	3,910	(11,800)	-75.1%
Property Insurance	5,300	5,580	280	5.3%
	21,010	9,490	(11,520)	-54.8%
TOTAL, INTERNAL SERVICE CHARGES	141,860	137,740	(4,120)	-2.9%

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

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
001-003 CITY ATTORNEY				
SUBTOTAL, CITY ATTORNEY	2,489,750	2,580,880	91,130	3.7%
 5902-001-003 ALLOCATED OUT				
General Liability Insurance	(1,314,840)	(1,375,890)	(61,050)	4.6%
Wastewater	(364,500)	(381,420)	(16,920)	4.6%
Water	(448,160)	(468,960)	(20,800)	4.6%
Workers' Compensation Insurance	<u>(149,380)</u>	<u>(156,320)</u>	(6,940)	4.6%
	(2,276,880)	(2,382,590)	(105,710)	4.6%
 TOTAL, CITY ATTORNEY	 \$212,870	 \$198,290	(\$14,580)	-6.8%

ANNUAL OPERATING BUDGET

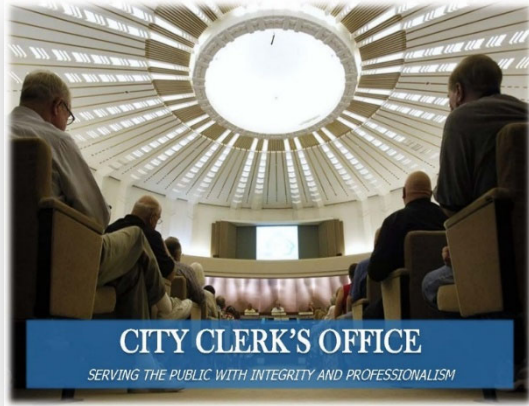


2023/24



**CITY OF ESCONDIDO
FY 2023/24 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

- Implement a uniform system for creating and posting Board and Commission agendas
- Institute an ongoing paper reduction program, where a vendor visits departments on a regular basis to pick up and destroy documents in accordance/compliance with the City's Records Retention Schedule
- Create a user-friendly Records Management Manual to support the Records Retention Schedule
- Implement an electronic signature system for contracts.

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

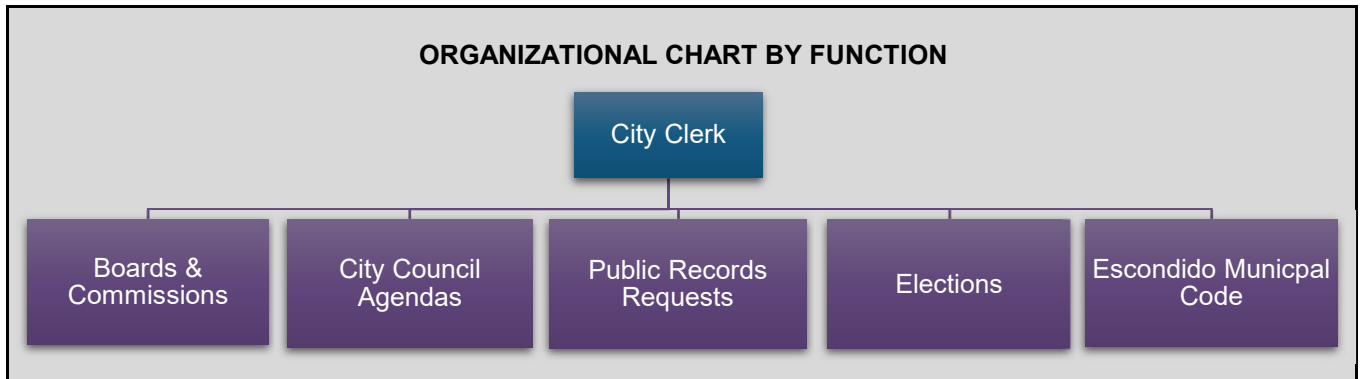
CITY CLERK

MAJOR BUDGET IMPACTS

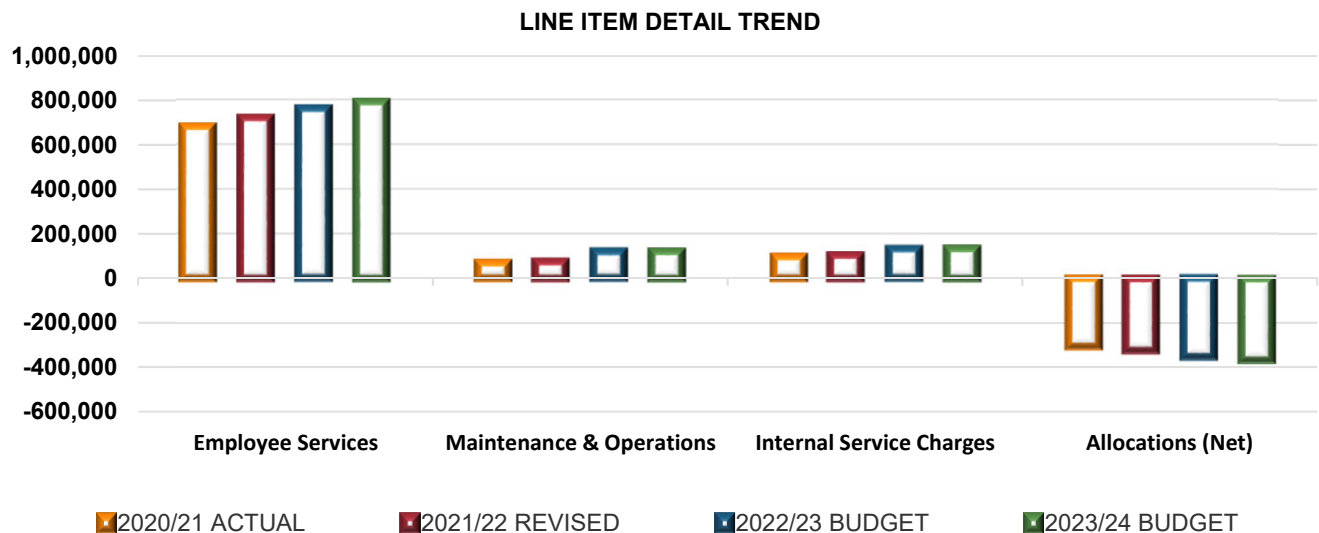
- Increase in salaries and PERS-Unfunded Liability costs
- Increase in M &O primarily due to the following:
 - One-time fee for PDF editor in order to efficiently search document imaging program
 - Increase of Document Imaging software maintenance due to additional PDF Editor feature
 - Regular records management and destruction pick-ups increased the budget by 16,000; frees up storage space and ensures proper compliance with records management and destruction
- Increase in internal service charges, primarily building maintenance, network & systems administration and general liability charges
- Increase in allocations out primarily due to an increase in the budget subtotal

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

CITY CLERK



BUDGET SUMMARY				
	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	5.0	6.0	6.0	6.0
Regular Part-Time (FTE)	1.3	0.5	0.5	0.5
Temporary Part-Time (FTE)	1.4	0.7	0.7	0.0
Department Total	<u>7.7</u>	<u>7.2</u>	<u>7.2</u>	<u>6.5</u>
BUDGET:				
Employee Services	\$679,801	\$717,864	\$759,720	\$789,400
Maintenance & Operations	69,540	76,006	118,880	121,720
Internal Service Charges	98,230	104,550	130,390	135,400
Allocations (Net)	<u>(304,980)</u>	<u>(323,960)</u>	<u>(353,150)</u>	<u>(366,280)</u>
Total Budget	<u>\$542,591</u>	<u>\$574,460</u>	<u>\$655,840</u>	<u>\$680,240</u>



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-004	CITY CLERK				
5001	REGULAR FULL-TIME	\$404,912	\$416,630	\$445,410	\$460,880
5003	REGULAR PART-TIME	21,625	22,199	22,690	22,690
5004	TEMPORARY PART-TIME	11,198	11,366	13,670	0
5020	OVERTIME	0	0	1,000	0
5025	OTHER EMPLOYEE OVERHEAD	18,290	17,797	17,780	17,620
5026	PERS-NORMAL COST	47,940	47,586	49,440	55,400
5029	PERS-UNFUNDED LIABILITY	125,460	139,250	149,100	148,820
5027	MEDICAL	19,431	28,932	25,650	50,010
5028	WORKERS' COMPENSATION	6,793	9,311	7,790	6,090
5030	FLEXIBLE BENEFITS	24,152	24,792	27,190	27,890
	TOTAL, EMPLOYEE SERVICES	679,801	717,864	759,720	789,400
5101	OFFICE/OPERATING SUPPLIES	3,771	3,460	2,000	2,000
5126	MAINTENANCE OF EQUIPMENT	0	88	1,500	1,500
5131	PROFESSIONAL SERVICES/CONTRACTS	42,529	45,345	45,100	41,200
5160	TRAINING AND MEETINGS	2,767	1,220	2,500	2,500
5161	MILEAGE REIMBURSEMENT	0	116	0	0
5162	DUES AND SUBSCRIPTIONS	260	2,844	1,300	1,400
5163	AUTO ALLOWANCE	5,100	5,100	5,100	5,100
5167	ADVERTISING AND PRINTING	2,792	1,410	8,500	8,500
5173	OTHER TELEPHONE	693	1,031	1,200	1,000
5193	SOFTWARE	11,629	15,392	47,180	58,520
5194	MINOR OFFICE EQUIPMENT	0	0	4,500	0
	TOTAL, M & O	69,540	76,006	118,880	121,720
5209	OTHER CAPITAL OUTLAY	0	7,532	0	0
	TOTAL, CAPITAL OUTLAY	0	7,532	0	0

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
001-004	CITY CLERK				
5125	BUILDING MAINTENANCE	52,760	67,660	75,250	80,820
5164	FLEET SERVICES	4,370	0	0	0
5165	DUPLICATING	5,030	4,880	4,920	9,810
5172	TELECOMMUNICATIONS	4,350	2,460	1,930	1,470
5175	MAIL & MOBILE SERVICES	2,990	2,060	2,200	1,160
5178	NETWORK & SYSTEMS ADMINISTRATION	19,190	14,810	29,840	34,690
5183	INSURANCE	9,540	12,680	16,250	7,450
	TOTAL, INTERNAL SERVICE CHARGES	98,230	104,550	130,390	135,400
	SUBTOTAL, CITY CLERK	847,571	905,951	1,008,990	1,046,520
5901	ALLOCATED IN	0	0	0	0
5902	ALLOCATED OUT	(304,980)	(323,960)	(353,150)	(366,280)
	TOTAL, CITY CLERK	\$542,591	\$581,991	\$655,840	\$680,240

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

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

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

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

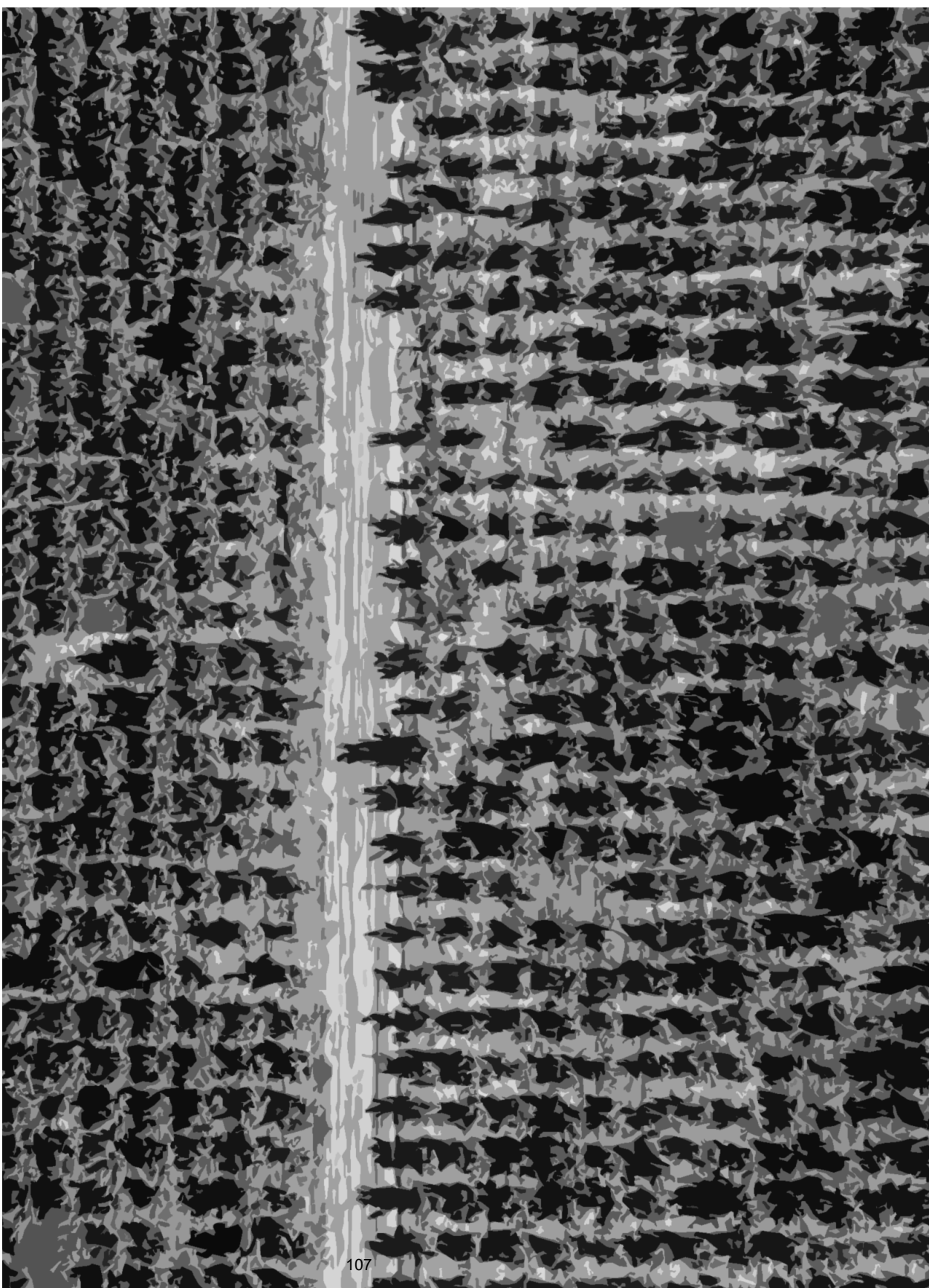
CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Line Item Detail

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

ANNUAL OPERATING BUDGET



2023/24



CITY TREASURER



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

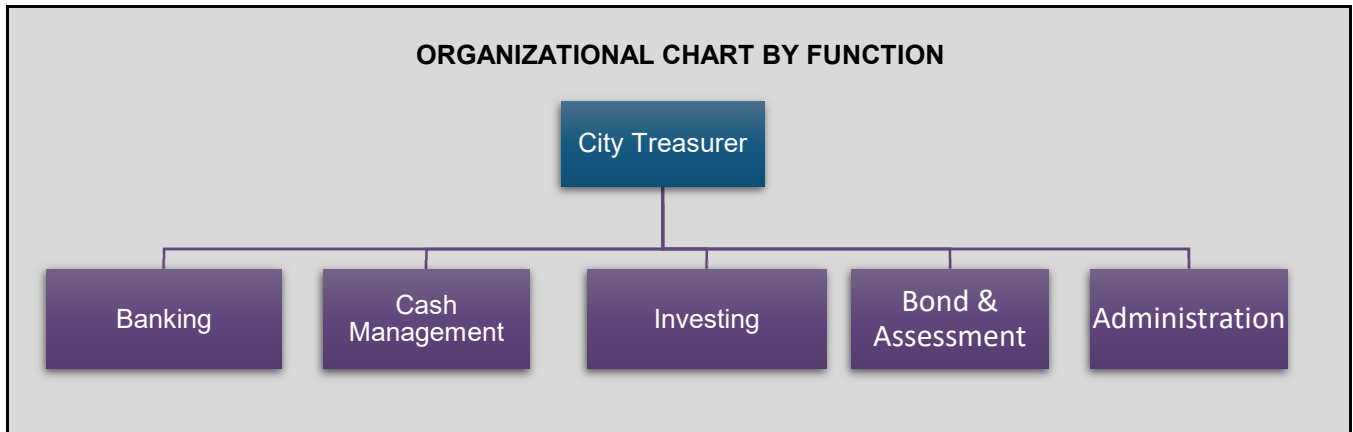
- Increase in M & O due to contract increase for investment software. Software is needed to track investments that were previously monitored by PFM Asset Management.

CITY TREASURER

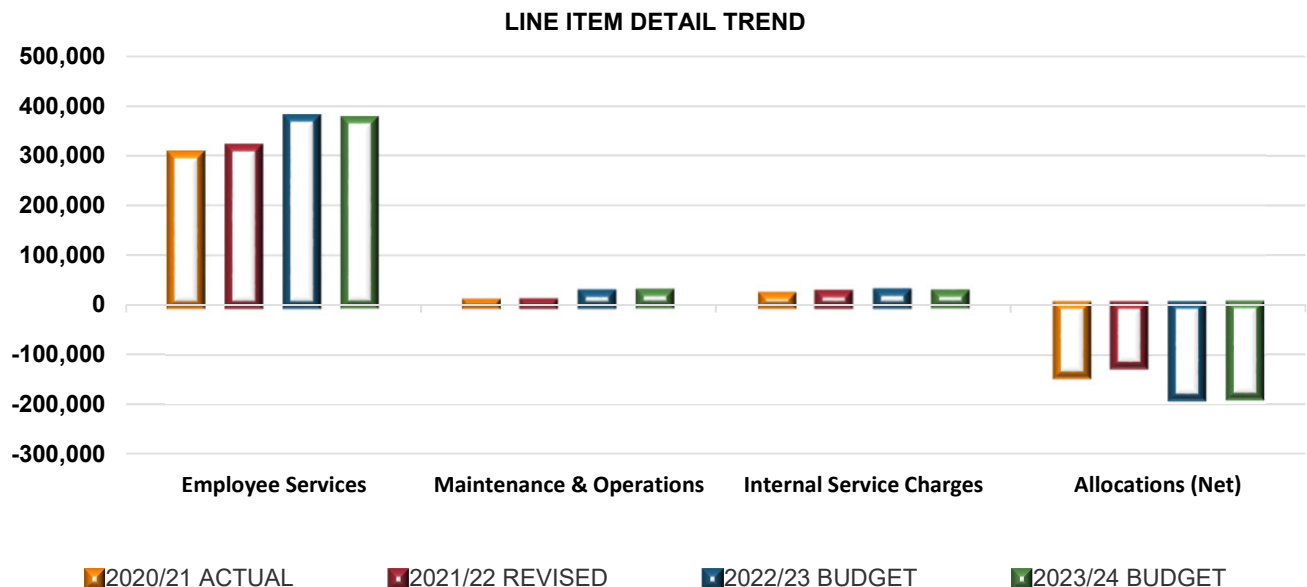
- Decrease in internal service charges, primarily building maintenance and general liability insurance charges

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

CITY TREASURER



BUDGET SUMMARY				
	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	3.0	3.0	3.0	3.0
BUDGET:				
Employee Services	\$301,162	\$314,816	\$373,720	\$370,170
Maintenance & Operations	5,465	5,749	23,800	24,200
Internal Service Charges	18,620	22,910	26,180	22,650
Allocations (Net)	(141,250)	(121,110)	(185,620)	(183,530)
Total Budget	\$183,997	\$222,365	\$238,080	\$233,490



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-005	CITY TREASURER				
5001	REGULAR FULL-TIME	\$172,413	\$172,202	\$209,150	\$214,050
5025	OTHER EMPLOYEE OVERHEAD	5,829	5,655	6,780	6,780
5026	PERS-NORMAL COST	19,576	18,768	22,080	24,720
5029	PERS-UNFUNDED LIABILITY	61,820	67,650	68,320	65,970
5027	MEDICAL	29,112	37,343	51,750	43,470
5028	WORKERS' COMPENSATION	2,700	3,576	3,370	2,720
5030	FLEXIBLE BENEFITS	9,712	9,623	12,270	12,460
	TOTAL, EMPLOYEE SERVICES	301,162	314,816	373,720	370,170
5101	OFFICE/OPERATING SUPPLIES	0	0	400	400
5126	MAINTENANCE OF EQUIPMENT	0	0	100	0
5131	PROFESSIONAL SERVICES/CONTRACTS	0	0	200	200
5160	TRAINING AND MEETINGS	0	571	2,000	2,000
5161	MILEAGE REIMBURSEMENT	0	79	200	200
5162	DUES AND SUBSCRIPTIONS	365	0	800	800
5163	AUTO ALLOWANCE	5,100	5,100	5,100	5,100
5193	SOFTWARE	0	0	15,000	15,500
	TOTAL, M & O	5,465	5,749	23,800	24,200
5125	BUILDING MAINTENANCE	14,220	16,840	18,510	18,150
5172	TELECOMMUNICATIONS	220	230	140	350
5178	NETWORK & SYSTEMS ADMINISTRATION	1,480	1,360	1,410	1,930
5183	INSURANCE	2,700	4,480	6,120	2,220
	TOTAL, INTERNAL SERVICE CHARGES	18,620	22,910	26,180	22,650
	SUBTOTAL, CITY TREASURER	325,247	343,475	423,700	417,020
5902	ALLOCATED OUT	(141,250)	(121,110)	(185,620)	(183,530)
	TOTAL, CITY TREASURER	\$183,997	\$222,365	\$238,080	\$233,490

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

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

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

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

ANNUAL OPERATING BUDGET



2023/24



FINANCE



DESCRIPTION

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

The core financial services provided by the finance department are:

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

FINANCE

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

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

DEPARTMENT PRIORITIES

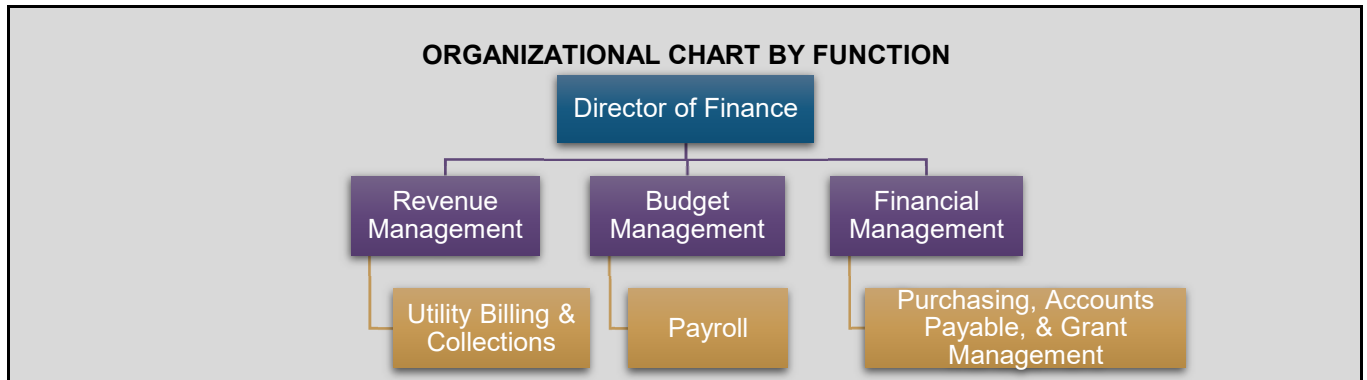
- Provide timely and reliable financial information and accurate record keeping and reporting
- Develop, monitor and report on the annual Operating Budget and the Five-Year Capital Improvement Program
- Provide reliable and timely billing services for the City's water and wastewater utilities
- Manage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

MAJOR BUDGET IMPACTS

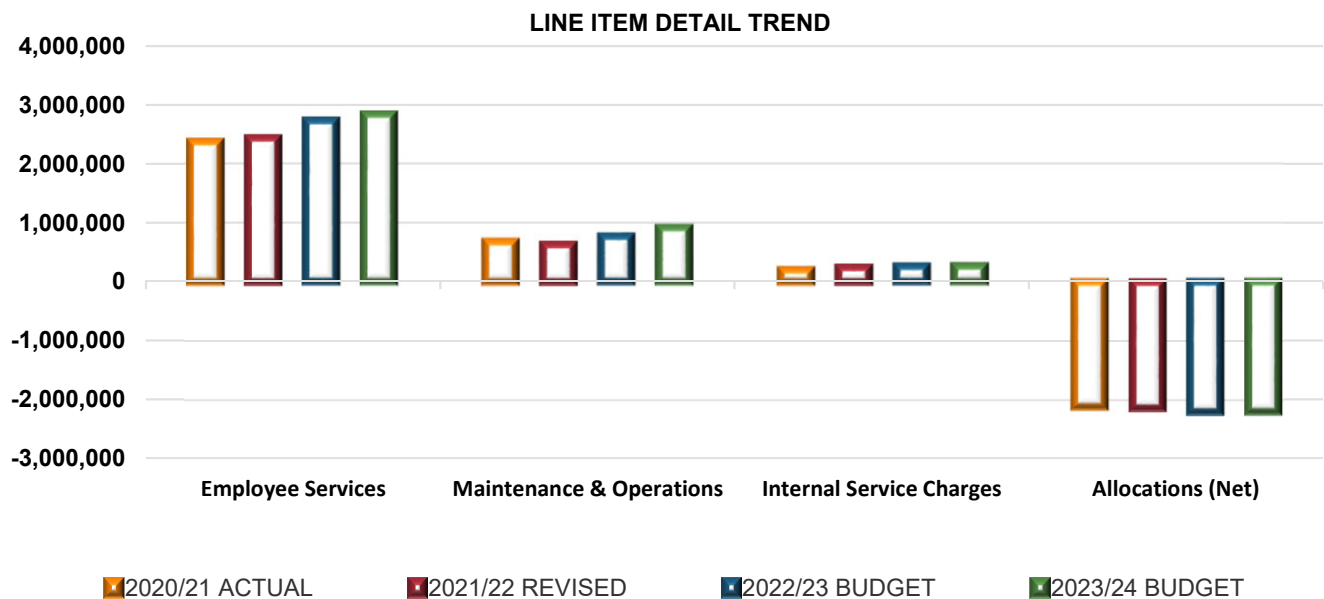
- Increase in Consulting Services in the amount of \$45,000 for new accounting statements required to be issued by the Governmental Accounting Standards Board. The consulting services will ensure the City's Annual Comprehensive Financial Report ("ACFR") and financial statement audit is in compliance with new standards and issued timely.
- Increase in Consulting Services in the amount of \$75,000 for a Revenue Analysis and Fiscal Impact Study. The consultant will prepare a report that will analyze various revenue options for the City and the viability of each, including cannabis, a utility users' tax, modifying the Transient Occupancy Tax Rate, and implementing a Parks District. Other increases to employee services include salary increases and increase in PERS-Unfunded Liability costs
- Increase in Consulting Services in the amount of \$75,000 for a Citywide Fee Inventory Study. The Study will calculate and consider full cost recovery for all City User Fees. The results of the Study will be brought to City Council in FY2023/24.

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

FINANCE



BUDGET SUMMARY				
	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	27.0	26.0	25.0	25.0
Temporary Part-Time (FTE)	0.0	0.0	0.0	0.0
Department Total	<u>27.0</u>	<u>26.0</u>	<u>25.0</u>	<u>25.0</u>
BUDGET:				
Employee Services	\$2,361,479	\$2,424,495	\$2,720,270	\$2,825,580
Maintenance & Operations	679,019	629,816	768,180	914,820
Internal Service Charges	201,770	242,730	258,040	267,560
Allocations (Net)	<u>(2,123,473)</u>	<u>(2,139,457)</u>	<u>(2,195,790)</u>	<u>(2,198,240)</u>
Total Budget	<u>\$1,118,795</u>	<u>\$1,157,584</u>	<u>\$1,550,700</u>	<u>\$1,809,720</u>



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-022	FINANCE				
5001	REGULAR FULL-TIME	\$1,400,877	\$1,426,253	\$1,664,210	\$1,729,940
5004	TEMPORARY PART-TIME	4,877	18,683	0	0
5020	OVERTIME	2,606	3,480	0	0
5025	OTHER EMPLOYEE OVERHEAD	50,814	51,787	57,380	59,140
5026	PERS-NORMAL COST	149,169	152,529	175,740	199,300
5029	PERS-UNFUNDED LIABILITY	494,340	517,140	525,690	528,300
5027	MEDICAL	188,595	172,433	209,470	224,230
5028	WORKERS' COMPENSATION	20,718	29,581	26,820	21,840
5030	FLEXIBLE BENEFITS	49,484	52,609	60,960	62,830
	TOTAL, EMPLOYEE SERVICES	2,361,479	2,424,495	2,720,270	2,825,580
5101	OFFICE/OPERATING SUPPLIES	12,607	13,024	16,710	14,000
5126	MAINTENANCE OF EQUIPMENT	2,172	9,644	10,030	10,280
5131	PROFESSIONAL SERVICES/CONTRACTS	464,629	484,456	603,930	747,300
5159	OTHER MAIL	163	377	350	350
5160	TRAINING AND MEETINGS	2,562	2,755	10,000	10,000
5161	MILEAGE REIMBURSEMENT	0	137	400	200
5162	DUES AND SUBSCRIPTIONS	7,168	7,469	7,640	8,970
5163	AUTO ALLOWANCE	5,525	5,100	5,100	5,100
5167	ADVERTISING AND PRINTING	536	693	500	750
5173	OTHER TELEPHONE	0	0	0	600
5193	SOFTWARE	181,801	106,162	109,720	117,270
5194	MINOR OFFICE EQUIPMENT	1,856	0	3,800	0
	TOTAL, M & O	679,019	629,816	768,180	914,820
5125	BUILDING MAINTENANCE	65,870	84,460	99,230	109,110
5165	DUPLICATING	23,860	28,260	15,820	9,360
5172	TELECOMMUNICATIONS	6,630	6,710	6,480	9,040
5175	MAIL & MOBILE SERVICES	31,640	43,900	44,610	58,170

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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-022	FINANCE				
5178	NETWORK & SYSTEMS ADMINISTRATION	53,290	45,800	47,410	65,640
5183	INSURANCE	20,480	33,600	44,490	16,240
	TOTAL, INTERNAL SERVICE CHARGES	201,770	242,730	258,040	267,560
	SUBTOTAL, FINANCE	3,242,268	3,297,041	3,746,490	4,007,960
5902	ALLOCATED OUT	(2,123,473)	(2,139,457)	(2,195,790)	(2,198,240)
	TOTAL, FINANCE	\$1,118,795	\$1,157,584	\$1,550,700	\$1,809,720

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

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

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

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

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

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

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

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

ANNUAL OPERATING BUDGET



2023/24



CITY OF ESCONDIDO
FY 2023/24 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 approximately 1,000 employees (full-time and part-time):

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

vacancies at all levels. This area includes job advertising, application processing, testing, pre-employment screening, and hiring. Once hired, new full-time employees participate in a half-day New Employee Orientation which is held twice annually. The department also hosts the Employee 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 from agencies within our region.

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

HUMAN RESOURCES

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

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

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

HUMAN RESOURCES

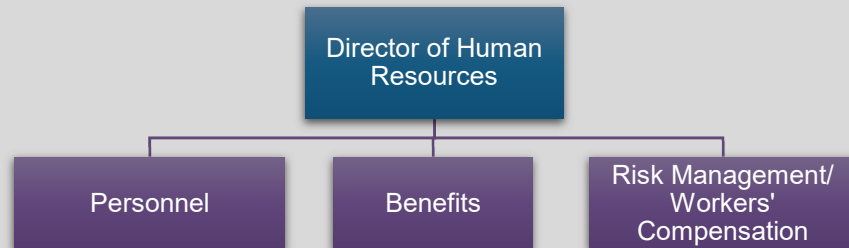
MAJOR BUDGET IMPACTS

- Decrease in internal service charges, primarily Duplicating and General Liability Insurance charges

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

HUMAN RESOURCES

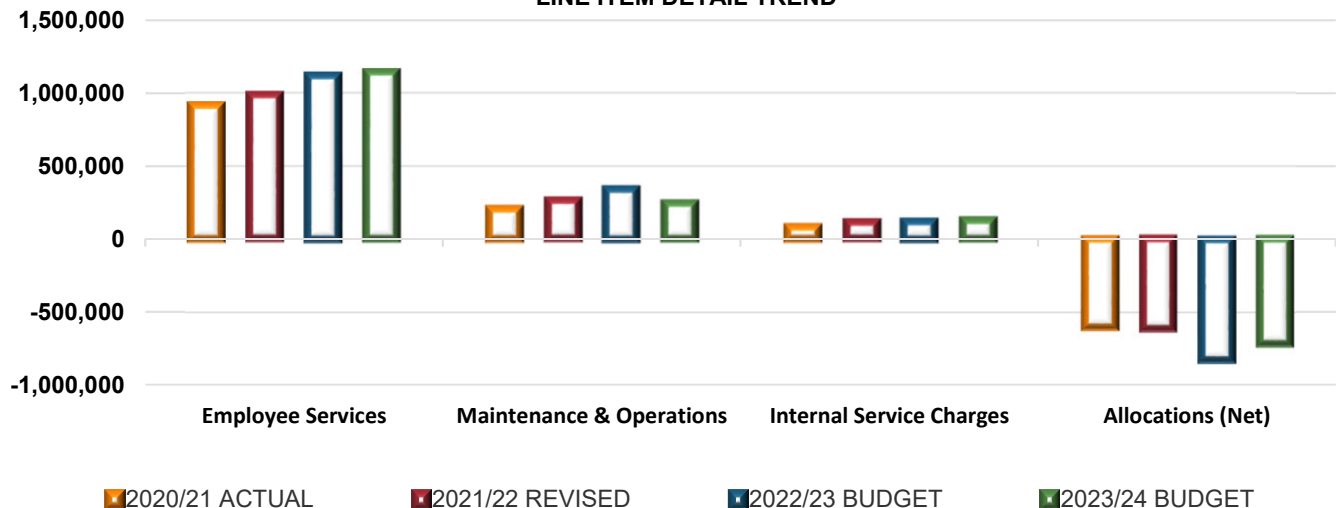
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	6.0	6.0	7.0	7.0
Regular Part-time (FTE)	0.8	0.8	0.8	0.8
Temporary Part-Time (FTE)	0.0	0.0	0.0	0.0
Department Total	<u>6.8</u>	<u>6.8</u>	<u>7.8</u>	<u>7.8</u>
BUDGET:				
Employee Services	\$914,282	\$984,908	\$1,115,810	\$1,139,770
Maintenance & Operations	206,400	261,486	342,360	243,600
Internal Service Charges	83,870	111,820	123,150	128,140
Allocations (Net)	<u>(603,540)</u>	<u>(616,840)</u>	<u>(825,800)</u>	<u>(716,190)</u>
Total Budget	<u>\$601,013</u>	<u>\$741,374</u>	<u>\$755,520</u>	<u>\$795,320</u>

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-023	HUMAN RESOURCES				
5001	REGULAR FULL-TIME	\$537,380	\$573,220	\$575,600	\$606,880
5003	REGULAR PART-TIME	32,157	33,426	102,420	80,660
5020	OVERTIME	0	0	1,250	0
5025	OTHER EMPLOYEE OVERHEAD	20,865	21,727	21,960	22,470
5026	PERS-NORMAL COST	63,850	65,421	71,600	79,390
5029	PERS-UNFUNDED LIABILITY	154,090	182,420	196,020	211,830
5027	MEDICAL	67,012	65,057	99,080	92,460
5028	WORKERS' COMPENSATION	8,813	12,474	10,940	8,760
5030	FLEXIBLE BENEFITS	30,115	31,163	36,940	37,320
	TOTAL, EMPLOYEE SERVICES	914,282	984,908	1,115,810	1,139,770
5101	OFFICE/OPERATING SUPPLIES	16,490	6,471	6,610	6,610
5126	MAINTENANCE OF EQUIPMENT	231	26	1,300	1,300
5131	PROFESSIONAL SERVICES/CONTRACTS	106,151	181,291	207,120	107,120
5160	TRAINING AND MEETINGS	3,018	5,045	6,100	6,100
5161	MILEAGE REIMBURSEMENT	0	0	800	800
5162	DUES AND SUBSCRIPTIONS	770	580	2,300	2,440
5163	AUTO ALLOWANCE	5,100	5,100	5,100	5,100
5166	OTHER DUPLICATING	0	117	0	0
5167	ADVERTISING & PRINTING	775	2,760	2,000	2,000
5173	OTHER TELEPHONE	2,079	1,943	3,000	2,700
5190	OTHER EXPENSES	16,839	16,860	45,030	45,030
5193	SOFTWARE	54,947	41,295	63,000	64,400
	TOTAL, M & O	206,400	261,486	342,360	243,600
5125	BUILDING MAINTENANCE	44,180	59,420	64,970	72,270
5165	DUPLICATING	8,570	12,990	11,280	9,470
5172	TELECOMMUNICATIONS	2,210	2,240	3,280	2,330
5175	MAIL & MOBILE SERVICES	450	1,030	1,080	1,380

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
001-023	HUMAN RESOURCES				
5178	NETWORK & SYSTEMS ADMINISTRATION	20,490	22,680	23,500	32,030
5183	INSURANCE	7,970	13,460	19,040	10,660
	TOTAL, INTERNAL SERVICE CHARGES	83,870	111,820	123,150	128,140
	SUBTOTAL, HUMAN RESOURCES	1,204,552	1,358,214	1,581,320	1,511,510
5902	ALLOCATED OUT	(603,540)	(616,840)	(825,800)	(716,190)
	TOTAL, HUMAN RESOURCES	\$601,013	\$741,374	\$755,520	\$795,320

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

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

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

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

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

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

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

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

ANNUAL OPERATING BUDGET



2023/24



RISK MANAGEMENT



DESCRIPTION

The Risk Management Division ensures the safety of City employees, while reducing risk exposure to the City through various programs and insurance policies. Risk Management administers the City's self-insured Liability program, and secures property, pollution, and crime and cyber liability insurance coverage. It also handles the City's first party property and subrogation claims, and assists the City Attorney's Office with tracking and trending liability claims against the City. Risk Management assists City departments with the review and preparation of contracts and permits for insurance compliance with City requirements. Risk

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

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.

RISK MANAGEMENT

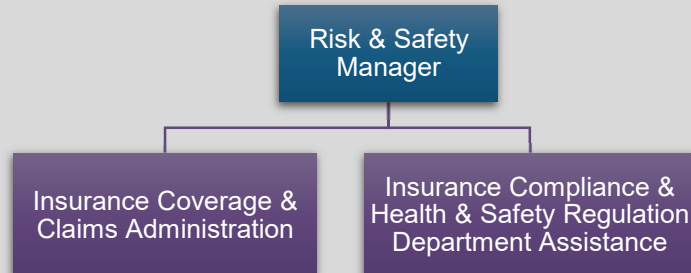
MAJOR BUDGET IMPACTS

- Increase in salaries offset by decreases in medical and workers' compensation projections.
- Increase in internal services charges, primarily building maintenance charges.
- Removed program number 5180 to more accurately reflect business practices.
- Increase in allocations out primarily due to increase in budget subtotal.

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

RISK MANAGEMENT

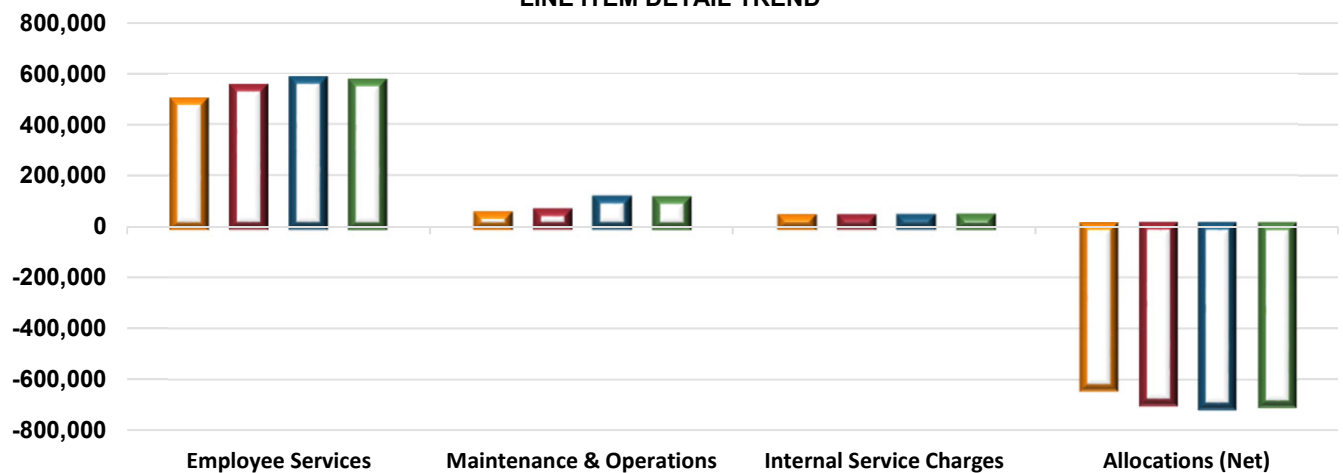
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	4.0	4.0	4.0	4.0
BUDGET:				
Employee Services	\$488,547	\$541,272	\$570,970	\$561,110
Maintenance & Operations	42,693	53,500	103,100	102,100
Internal Service Charges	32,190	30,530	32,030	34,700
Allocations (Net)	(631,200)	(689,860)	(706,100)	(697,910)
Total Budget	(\$67,770)	(\$64,558)	\$0	\$0

LINE ITEM DETAIL TREND



2020/21 ACTUAL

2021/22 REVISED

2022/23 BUDGET

2023/24 BUDGET

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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-024	RISK MANAGEMENT				
5001	REGULAR FULL-TIME	\$275,796	\$310,478	\$332,520	\$322,590
5020	OVERTIME	1,502	1,693	4,800	4,800
5025	OTHER EMPLOYEE OVERHEAD	9,791	10,976	11,320	10,610
5026	PERS-NORMAL COST	31,191	34,080	35,120	37,260
5029	PERS-UNFUNDED LIABILITY	87,880	100,520	105,590	99,890
5027	MEDICAL	49,922	47,398	47,330	61,940
5028	WORKERS' COMPENSATION	16,103	18,936	16,190	6,320
5030	FLEXIBLE BENEFITS	16,362	17,192	18,100	17,700
	TOTAL, EMPLOYEE SERVICES	488,547	541,272	570,970	561,110
5101	OFFICE/OPERATING SUPPLIES	3,069	6,520	2,300	2,500
5105	SAFETY EQUIPMENT	1,378	859	5,250	5,250
5109	PREVENTION SUPPLIES	987	5,259	11,500	11,500
5126	MAINTENANCE OF EQUIPMENT	0	4,610	6,500	6,500
5131	PROFESSIONAL SERVICES/CONTRACTS	30,655	26,850	61,500	61,500
5149	PREVENTION SERVICES	1,174	0	2,950	2,950
5160	TRAINING AND MEETINGS	1,713	4,238	1,000	1,000
5161	MILEAGE REIMBURSEMENT	0	91	200	200
5162	DUES AND SUBSCRIPTIONS	766	722	1,500	1,300
5166	OTHER DUPLICATING	27	75	250	250
5167	ADVERTISING AND PRINTING	0	0	150	150
5173	OTHER TELEPHONE	512	958	2,000	2,000
5180	RENT	0	0	1,000	0
5190	OTHER EXPENSE	2,413	3,318	7,000	7,000
	TOTAL, M & O	42,693	53,500	103,100	102,100
5125	BUILDING MAINTENANCE	14,990	18,060	19,780	19,750
5164	FLEET SERVICES	4,400	4,030	4,310	4,080
5165	DUPLICATING	1,800	480	310	380

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
001-024	RISK MANAGEMENT				
5172	TELECOMMUNICATIONS	1,110	1,120	710	350
5175	MAIL & MOBILE SERVICES	300	250	260	470
5178	NETWORK & SYSTEMS ADMINISTRATION	8,720	5,340	5,530	8,470
5183	INSURANCE	870	1,250	1,130	1,200
	TOTAL, INTERNAL SERVICE CHARGES	32,190	30,530	32,030	34,700
	SUBTOTAL, RISK MANAGEMENT	563,430	625,302	706,100	697,910
5901	ALLOCATED IN	37,570	40,250	45,050	47,520
5902	ALLOCATED OUT	(668,770)	(730,110)	(751,150)	(745,430)
	TOTAL, RISK MANAGEMENT	(\$67,770)	(\$64,558)	\$0	\$0

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

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

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

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
001-024 RISK MANAGEMENT				
5131-001-024 PROFESSIONAL SERVICES/CONTRACTS				
General Consulting/Industrial Hygienists	14,000	14,000	0	0.0%
Risk and Safety Program Development	25,500	25,500	0	0.0%
Risk and Safety Training Programs	<u>22,000</u>	<u>22,000</u>	0	0.0%
	61,500	61,500	0	0.0%
5149-001-024 PREVENTION SERVICES				
Ergonomic Training & Site Evaluation	2,950	2,950	0	0.0%
5160-001-024 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	1,000	1,000	0	0.0%
5161-001-024 MILEAGE REIMBURSEMENT	200	200	0	0.0%
5162-001-024 DUES AND SUBSCRIPTIONS				
Cal-OSHA Reporter Subscription	500	500	0	0.0%
Pacific Safety Center Membership Dues	250	150	(100)	-40.0%
PARMA Membership Dues	250	150	(100)	-40.0%
Subscriptions, Services and Databases	<u>500</u>	<u>500</u>	0	0.0%
	1,500	1,300	(200)	-13.3%
5166-001-024 OUTSIDE DUPLICATING	250	250	0	0.0%
5167-001-024 ADVERTISING AND PRINTING				
Safety Training & Programs	150	150	0	0.0%
5173-001-024 OTHER TELEPHONE				
Cellular Phone Expenses (2 phones @ \$50/motnth)	1,000	1,200	200	20.0%
Cell phone replacements as needed	<u>1,000</u>	<u>800</u>	(200)	-20.0%
	2,000	2,000	0	0.0%
5180-001-024 RENT				
Equipment from Outside Vendors	1,000	0	(1,000)	-100.0%
5190-001-024 OTHER EXPENSE				
Contingency - Safety Incident Review and Supplies	4,000	4,000	0	0.0%
Safety Incentive & Awards Program	1,000	1,000	0	0.0%
Unscheduled Hazardous Materials Storage & Disposal	<u>2,000</u>	<u>2,000</u>	0	0.0%
	7,000	7,000	0	0.0%
TOTAL, M & O	103,100	102,100	(1,000)	-1.0%

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

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

ANNUAL OPERATING BUDGET



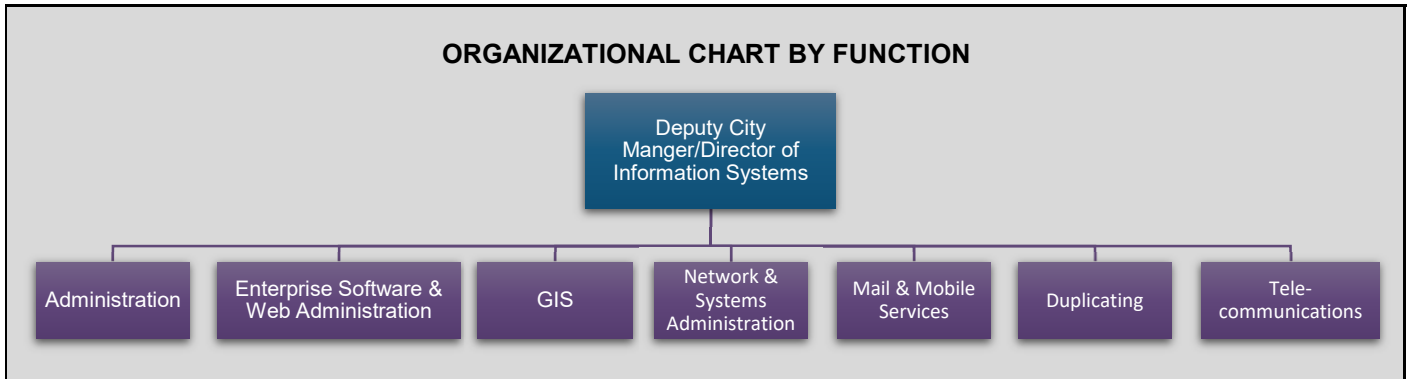
2023/24



CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

INFORMATION SYSTEMS

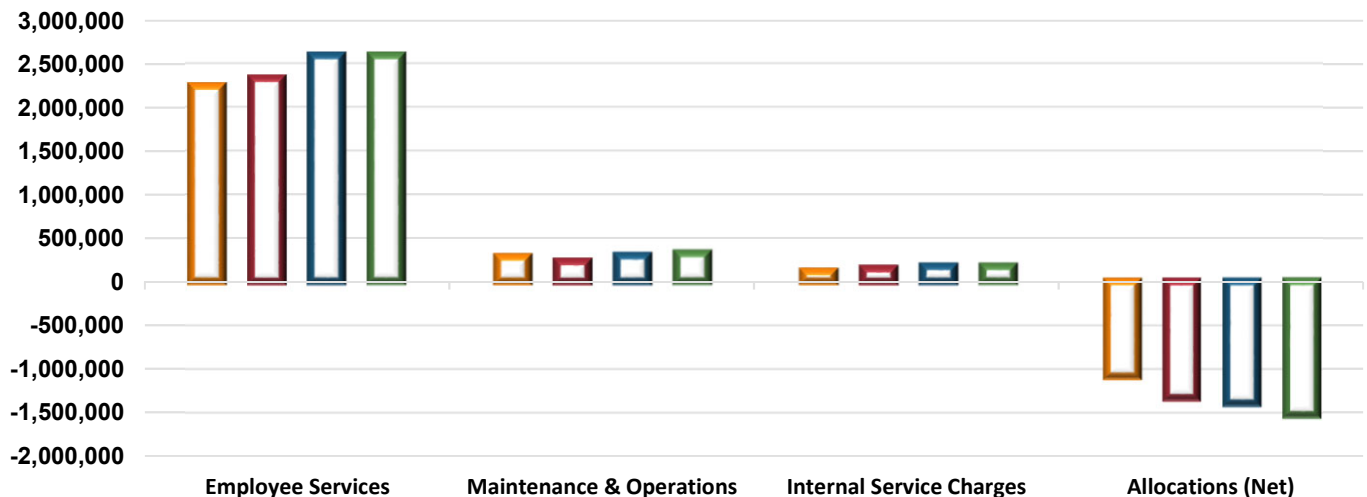
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	16.0	16.0	17.0	16.0
BUDGET:				
Employee Services	\$2,235,514	\$2,324,204	\$2,585,200	\$2,584,980
Maintenance & Operations	279,472	230,504	294,360	320,220
Internal Service Charges	113,440	147,345	174,970	169,260
Allocations (Net)	<u>(1,082,913)</u>	<u>(1,331,082)</u>	<u>(1,392,020)</u>	<u>(1,527,250)</u>
Total Budget	\$1,545,513	\$1,370,971	\$1,662,510	\$1,547,210

LINE ITEM DETAIL TREND



2020/21 ACTUAL

2021/22 REVISED

2022/23 BUDGET

2023/24 BUDGET

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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-031	INFO SYSTEMS/ADMINISTRATION				
5001	REGULAR FULL-TIME	\$361,762	\$408,726	\$366,740	\$369,450
5020	OVERTIME	0	200	0	0
5025	OTHER EMPLOYEE OVERHEAD	10,974	11,568	10,240	9,280
5026	PERS-NORMAL COST	39,278	39,396	38,730	42,450
5029	PERS-UNFUNDED LIABILITY	96,580	112,840	118,300	113,040
5027	MEDICAL	34,213	34,207	36,490	38,080
5028	WORKERS' COMPENSATION	5,420	7,513	5,900	4,670
5030	FLEXIBLE BENEFITS	17,335	18,049	18,560	18,600
	TOTAL, EMPLOYEE SERVICES	565,563	632,499	594,960	595,570
5101	OFFICE/OPERATING SUPPLIES	4,093	728	400	400
5126	MAINTENANCE OF EQUIPMENT	0	113	6,000	6,000
5131	PROFESSIONAL SERVICES/CONTRACTS	818	0	7,000	7,000
5160	TRAINING AND MEETINGS	0	0	650	2,500
5163	AUTO ALLOWANCE	5,350	5,400	5,400	5,400
5173	OTHER TELEPHONE	1,196	1,716	1,800	1,840
	TOTAL, M & O	11,457	7,956	21,250	23,140
5125	BUILDING MAINTENANCE	64,920	86,790	94,490	104,600
5165	DUPLICATING	2,840	430	1,510	910
5172	TELECOMMUNICATIONS	1,720	1,790	1,090	890
5175	MAIL & MOBILE SERVICES	0	0	0	0
5178	NETWORK & SYSTEMS ADMINISTRATION	4,450	3,930	5,440	10,090
5183	INSURANCE	1,580	7,430	10,170	3,870
	TOTAL, INTERNAL SERVICE CHARGES	75,510	100,370	112,700	120,360
	SUBTOTAL, INFO SYSTEMS/ADMINISTRATION	652,530	740,826	728,910	739,070
5902	ALLOCATED OUT	(159,440)	(193,800)	(227,560)	(300,760)
	TOTAL, INFO SYSTEMS/ADMINISTRATION	\$493,090	\$547,026	\$501,350	\$438,310

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

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

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

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

INFO SYSTEMS/ENTERPRISE SYSTEMS ADMINISTRATION



DESCRIPTION

The Enterprise Systems Administration division of Information Systems is primarily responsible for securing, administering, and facilitating reporting and data retrieval from the City's databases, and the enterprise-wide software packages that use them.

Some of the services Enterprise Systems Administration provides are: software analysis and maintenance; database installation; database reporting and data analysis;

application and database support, patching and upgrades; 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
- Continue to refine and improve business processes for efficiency and enhanced service to staff and the public
- Implement and deploy software and services as needed to fulfill the requirements of the Council Action Plan as it pertains to Enterprise Systems Administration

MAJOR BUDGET IMPACTS

- Increase in internal service charges, primarily network & systems administration, and general liability insurance charges

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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-032	ENTERPRISE SOFTWARE & WEB ADMINISTRATION				
5001	REGULAR FULL-TIME	\$649,604	\$659,097	\$788,000	\$747,690
5004	TEMPORARY PART-TIME	0	0	0	0
5020	OVERTIME	12,184	2,279	4,000	4,000
5025	OTHER EMPLOYEE OVERHEAD	24,050	23,155	24,630	22,860
5026	PERS-NORMAL COST	72,104	71,401	83,230	86,570
5029	PERS-UNFUNDED LIABILITY	187,150	216,390	253,430	252,280
5027	MEDICAL	64,689	62,311	89,150	91,200
5028	WORKERS' COMPENSATION	10,164	13,682	12,750	9,580
5030	FLEXIBLE BENEFITS	33,909	34,408	42,220	39,510
	TOTAL, EMPLOYEE SERVICES	1,053,854	1,082,723	1,297,410	1,253,690
5101	OFFICE/OPERATING SUPPLIES	890	3,146	2,500	2,500
5131	PROFESSIONAL SERVICES/CONTRACTS	126,333	76,424	72,500	72,500
5160	TRAINING AND MEETINGS	3,746	10,800	15,000	15,000
5162	DUES AND SUBSCRIPTIONS	99	0	210	210
5173	OTHER TELEPHONE	346	100	0	0
5193	SOFTWARE	112,399	55,544	79,500	65,800
	TOTAL, M & O	243,812	146,014	169,710	156,010
5165	DUPLICATING	20	2,010	60	130
5172	TELECOMMUNICATIONS	1,990	455	1,270	920
5175	MAIL & MOBILE SERVICES	0	0	100	80
5178	NETWORK & SYSTEMS ADMINISTRATION	7,420	12,110	15,330	18,060
5183	INSURANCE	7,700	10,570	19,750	7,400
	TOTAL, INTERNAL SERVICE CHARGES	17,130	25,145	36,510	26,590
	SUBTOTAL, ENTERPRISE SOFTWARE & WEB ADMINISTRATION	1,314,796	1,253,881	1,503,630	1,436,290

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
001-032	ENTERPRISE SOFTWARE & WEB ADMINISTRATION				
5902	ALLOCATED OUT	(594,810)	(719,740)	(725,510)	(724,960)
	TOTAL, ENTERPRISE SOFTWARE & WEB ADMINISTRATION	\$719,987	\$534,141	\$778,120	\$711,330

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

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

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

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

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 integrating with and underpinning other enterprise applications, including the asset management and permit/licensing software Cityworks.

GIS's responsibilities include: capturing, editing and managing spatial data that represents the

City's assets, facilities and activities; accessing and acquiring aerial imagery; analyzing spatial data; incorporating spatial data, imagery, and analysis into map products and applications; coordinating with external agencies to ensure the consistency of regional data; provisioning spatial data for the public; facilitation of the technical aspects of community involvement and interaction through the ArcGIS Hub platform.

DEPARTMENT PRIORITIES

- Support public safety applications; including crime analysis, the EOC and E-911 (including Next Generation 911), CAD map applications for dispatch, the Regional Public Safety map project, and the Map Book Atlas for emergency response
- Support the CityWorks Asset Management application for the Water, Wastewater, and Environmental Programs, along with other Public Works programs
- Support the CityWorks Permit, Land & Licensing application for the Building and Code Enforcement programs, along with other Community Development programs
- Support the ArcGIS Hub platform for the Community Advisory Groups effort
- Develop and support citywide map applications (including manager dashboards) 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

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to salary increases and increases in PERS-Unfunded Liability and workers' compensation costs
- Increase to GIS software maintenance agreement software costs due to the City moving to an Enterprise Agreement that provides greater access to GIS applications and tools for the entire City, rather than a limited subscription approach
- Increase in internal service charges, primarily insurance charges
- Increase in amount allocated out to Utilities and CIP due to the ongoing migration of vertical assets to Cityworks project at the water and sewer treatment centers project; and the expected water modelling project, as well as allocation of a portion of the GIS software maintenance agreement noted above

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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-035	GEOGRAPHIC INFORMATION SYSTEMS				
5001	REGULAR FULL-TIME	\$377,920	\$362,025	\$415,670	\$450,020
5004	TEMPORARY PART-TIME	0	3,219	0	0
5025	OTHER EMPLOYEE OVERHEAD	13,251	12,261	12,410	14,700
5026	PERS-NORMAL COST	43,369	38,709	43,900	51,980
5029	PERS-UNFUNDED LIABILITY	109,920	123,530	131,370	138,140
5027	MEDICAL	44,972	42,670	60,150	51,160
5028	WORKERS' COMPENSATION	5,985	7,446	6,700	5,720
5030	FLEXIBLE BENEFITS	20,680	19,122	22,630	24,000
	TOTAL, EMPLOYEE SERVICES	616,097	608,982	692,830	735,720
5101	OFFICE/OPERATING SUPPLIES	734	562	2,000	2,000
5126	MAINTENANCE OF EQUIPMENT	0	0	500	500
5131	PROFESSIONAL SERVICES/CONTRACTS	3,770	7,981	6,000	0
5160	TRAINING AND MEETINGS	171	3,402	5,000	18,000
5161	MILEAGE REIMBURSEMENT	0	0	300	300
5162	DUES AND SUBSCRIPTIONS	0	200	600	600
5193	SOFTWARE	18,383	62,000	87,000	117,670
5194	MINOR OFFICE EQUIPMENT	1,144	2,389	2,000	2,000
	TOTAL, M & O	24,203	76,534	103,400	141,070
5165	DUPLICATING	70	90	80	130
5172	TELECOMMUNICATIONS	1,330	1,340	850	580
5178	NETWORK & SYSTEMS ADMINISTRATION	14,740	13,370	15,250	18,160
5183	INSURANCE	4,660	7,030	9,580	3,440
	TOTAL, INTERNAL SERVICE CHARGES	20,800	21,830	25,760	22,310
	SUBTOTAL, GEOGRAPHIC INFORMATION SYSTEMS	661,100	707,346	821,990	899,100
5902	ALLOCATED OUT	(328,663)	(417,542)	(438,950)	(501,530)
	TOTAL, GEOGRAPHIC INFORMATION SYSTEMS	\$332,437	\$289,804	\$383,040	\$397,570

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

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
001-035 GEOGRAPHIC INFORMATION SYSTEMS				
5001-001-035 REGULAR FULL-TIME				
1 Geographic Information Systems Manager	\$105,030	\$110,290	\$5,260	5.0%
4 3 GIS Analyst I/II	248,070	339,730	91,660	36.9%
0 4-GIS Tech I/II	62,570	0	(62,570)	-100.0%
	<u>415,670</u>	<u>450,020</u>	34,350	8.3%
EMPLOYEE OVERHEAD:				
5025-001-035 OTHER EMPLOYEE OVERHEAD	12,410	14,700	2,290	18.5%
5026-001-035 PERS-NORMAL COST	43,900	51,980	8,080	18.4%
5029-001-035 PERS-UNFUNDED LIABILITY	131,370	138,140	6,770	5.2%
5027-001-035 MEDICAL	60,150	51,160	(8,990)	-14.9%
5028-001-035 WORKERS' COMPENSATION	6,700	5,720	(980)	-14.6%
5030-001-035 FLEXIBLE BENEFITS	22,630	24,000	1,370	6.1%
TOTAL, EMPLOYEE SERVICES	692,830	735,720	42,890	6.2%
5101-001-035 OFFICE/OPERATING SUPPLIES				
General Office Supplies	500	500	0	0.0%
Plotter Supplies	1,500	1,500	0	0.0%
	<u>2,000</u>	<u>2,000</u>	0	0.0%
5126-001-035 MAINTENANCE OF EQUIPMENT				
Plotter Service Contract	500	500	0	0.0%
5131-001-035 PROFESSIONAL SERVICES/CONTRACTS				
ESRI Platform Engineer Services	6,000	0	(6,000)	-100.0%
5160-001-035 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	5,000	18,000	13,000	260.0%
5161-001-035 MILEAGE REIMBURSEMENT	300	300	0	0.0%
5162-001-035 DUES AND SUBSCRIPTIONS	600	600	0	0.0%

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

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

ANNUAL OPERATING BUDGET



2023/24



DIGITAL MEDIA SERVICES



DESCRIPTION

Digital Media Services staff ensure that residents have access to high quality broadcasts of City Council meetings and the audio recording of Board & Commission 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
- Record Board & Commission meetings
- Maintain video archives to meet California digital media laws and City policy
- 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 staff training and recruitment, as well as promotional purposes related to City events and services

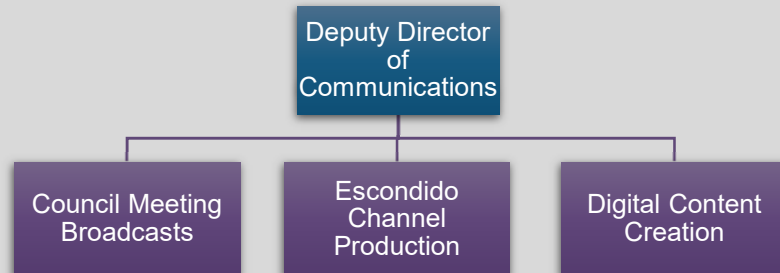
MAJOR BUDGET IMPACTS

- Increase in allocations out primarily due to the increase in the budget subtotal

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

DIGITAL MEDIA SERVICES

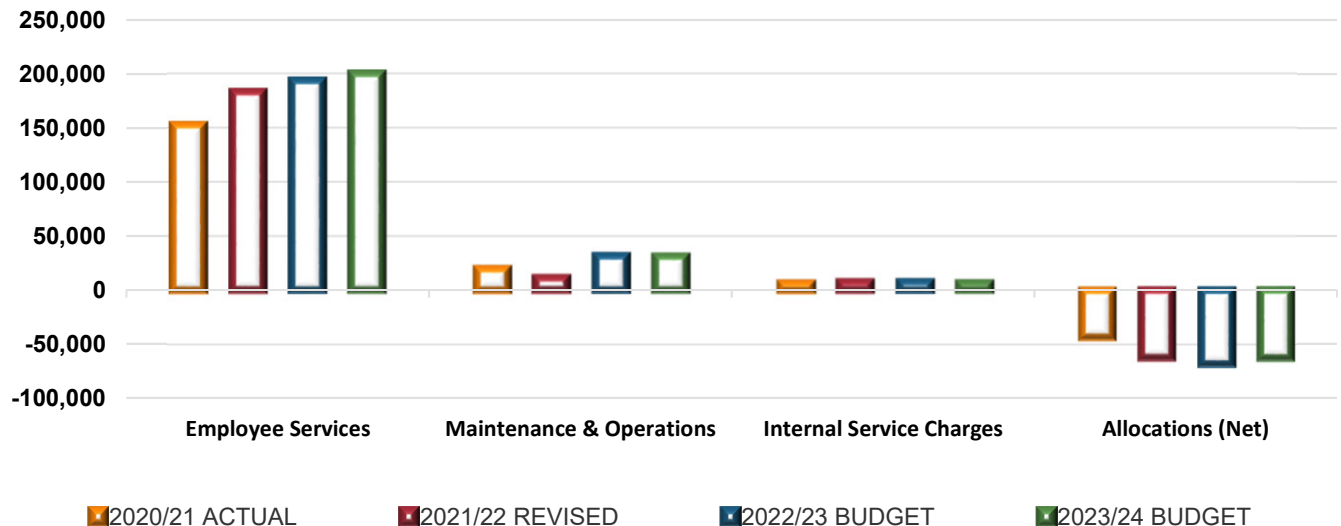
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	2.0	2.0
Temporary Part-Time (FTE)	1.9	1.9	0.0	0.0
Department Total	<u>2.9</u>	<u>2.9</u>	<u>2.0</u>	<u>2.0</u>
BUDGET:				
Employee Services	\$152,126	\$182,676	\$193,140	\$199,770
Maintenance & Operations	19,740	11,203	31,690	31,290
Internal Service Charges	6,460	7,430	7,620	6,340
Allocations (Net)	<u>(43,510)</u>	<u>(62,702)</u>	<u>(68,350)</u>	<u>(62,860)</u>
Total Budget	<u>\$134,816</u>	<u>\$138,607</u>	<u>\$164,100</u>	<u>\$174,540</u>

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-034	DIGITAL MEDIA SERVICES				
5001	REGULAR FULL-TIME	\$90,756	\$105,464	\$113,090	\$117,460
5004	TEMPORARY PART-TIME	6,130	0	0	0
5020	OVERTIME	1,430	1,974	0	0
5025	OTHER EMPLOYEE OVERHEAD	3,917	4,139	4,110	4,130
5026	PERS-NORMAL COST	10,431	11,636	11,950	13,560
5029	PERS-UNFUNDED LIABILITY	15,210	33,000	36,060	36,470
5027	MEDICAL	16,957	17,853	19,240	19,620
5028	WORKERS' COMPENSATION	1,560	2,259	1,820	1,480
5030	FLEXIBLE BENEFITS	5,736	6,351	6,870	7,050
TOTAL, EMPLOYEE SERVICES		152,126	182,676	193,140	199,770
5101	OFFICE/OPERATING SUPPLIES	241	875	1,770	1,890
5131	PROFESSIONAL SERVICES/CONTRACTS	19,499	9,848	25,600	25,600
5160	TRAINING & MEETINGS	0	0	400	0
5162	DUES AND SUBSCRIPTIONS	0	0	120	0
5173	OTHER TELEPHONE	0	480	2,000	2,000
5193	SOFTWARE	0	0	1,800	1,800
TOTAL, M & O		19,740	11,203	31,690	31,290
5172	TELECOMMUNICATIONS	440	450	280	230
5178	NETWORK & SYSTEMS ADMINISTRATION	4,360	3,980	4,120	5,310
5183	INSURANCE	1,660	3,000	3,220	800
TOTAL, INTERNAL SERVICE CHARGES		6,460	7,430	7,620	6,340
SUBTOTAL, DIGITAL MEDIA SERVICES		178,326	201,309	232,450	237,400
5902	ALLOCATED OUT	(43,510)	(62,702)	(68,350)	(62,860)
TOTAL, DIGITAL MEDIA SERVICES		\$134,816	\$138,607	\$164,100	\$174,540

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

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

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

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

ANNUAL OPERATING BUDGET



2023/24



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, Graphics, community 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 traditional media, grass-roots efforts, and social media engagement
- 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
- Under the guidance of the City's Communication Plan, oversee City-produced communications to ensure consistent and accurate information is shared with both internal and external audiences. This includes but is not limited to, quality control of our public-facing website and employee intranet, newsletters, printed materials, digital assets, and municipal signage
- Maintain and strengthen relations with our local and regional media partners to relay the City's core messages and encourage community dialogue

MAJOR BUDGET IMPACTS

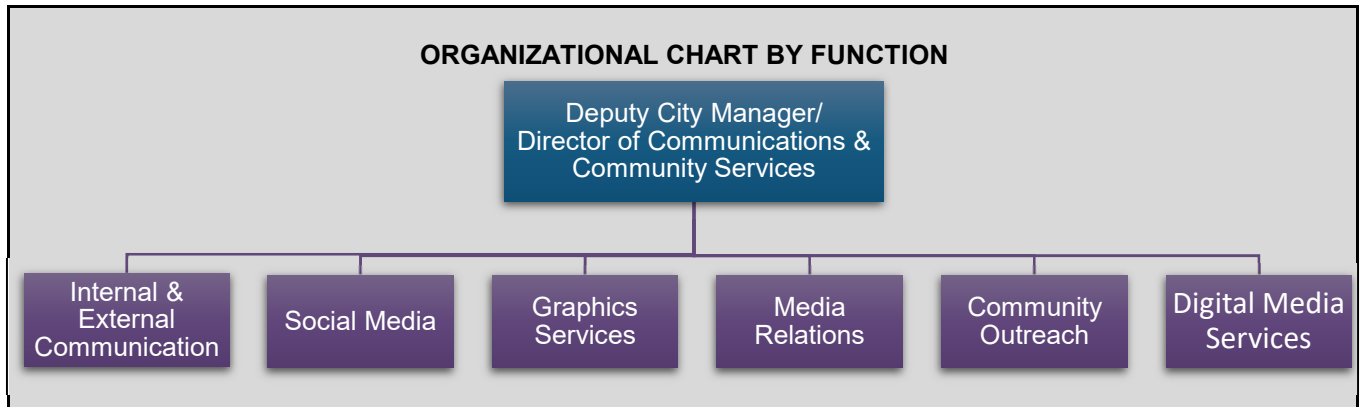
- The Website Design Technician position was moved from the Enterprise Software and Web Administrations (ESWA) department budget into Communications to better align the position with the department of responsibility. Communications will now oversee the

administration of the City's website in order to have more flexibility in curating the information being shared with the public to ensure consistent and accurate messaging.

- Increase in employee services primarily due to increase in salaries and PERS costs
- Increase in allocations out primarily due to increase in salaries and benefits

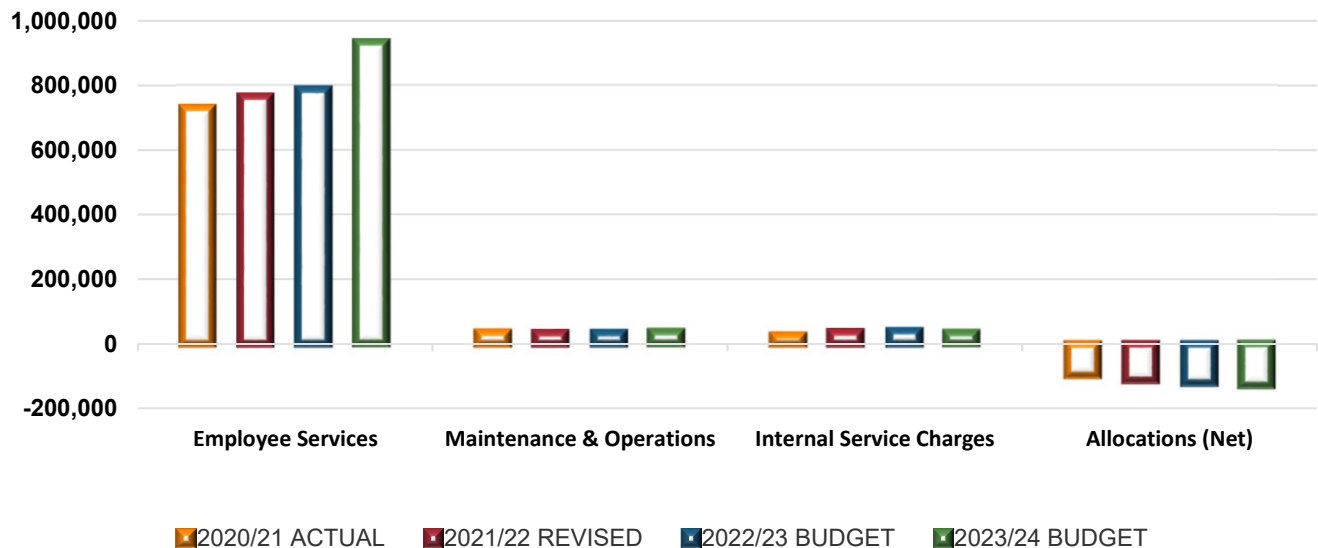
CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

COMMUNICATIONS



BUDGET SUMMARY				
	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	6.0	5.0	5.0	6.0
Temporary Part-Time (FTE)	0.0	1.0	0.0	0.0
Department Total	6.0	6.0	5.0	6.0
BUDGET:				
Employee Services	\$728,468	\$764,130	\$786,340	\$931,290
Maintenance & Operations	35,494	33,534	34,750	36,790
Internal Service Charges	26,470	37,060	41,020	33,200
Allocations (Net)	(97,129)	(112,800)	(121,700)	(129,780)
Total Budget	\$693,303	\$721,924	\$740,410	\$871,500

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-110	COMMUNICATIONS				
5001	REGULAR FULL-TIME	\$474,218	\$496,815	\$496,530	\$603,760
5020	OVERTIME	175	0	0	0
5025	OTHER EMPLOYEE OVERHEAD	16,308	16,521	14,610	17,170
5026	PERS-NORMAL COST	52,333	53,369	52,450	69,730
5029	PERS-UNFUNDED LIABILITY	129,040	136,380	160,740	166,290
5027	MEDICAL	31,815	32,698	35,300	42,490
5028	WORKERS' COMPENSATION	7,228	10,172	7,980	7,680
5030	FLEXIBLE BENEFITS	17,352	18,176	18,730	24,170
TOTAL, EMPLOYEE SERVICES		728,468	764,130	786,340	931,290
5101	OFFICE/OPERATING SUPPLIES	14,075	8,669	13,000	13,000
5126	MAINTENANCE OF EQUIPMENT	143	24	0	0
5131	PROFESSIONAL SERVICES/CONTRACTS	6,609	0	3,000	3,000
5160	TRAINING AND MEETINGS	827	4,344	5,000	6,000
5162	DUES AND SUBSCRIPTIONS	1,198	789	1,730	1,690
5163	AUTO ALLOWANCE	5,350	5,400	5,400	5,400
5167	ADVERTISING AND PRINTING	4,000	10,638	3,200	3,200
5173	OTHER TELEPHONE	1,253	614	1,320	2,400
5193	SOFTWARE	2,039	3,055	2,100	2,100
TOTAL, M & O		35,494	33,534	34,750	36,790
5125	BUILDING MAINTENANCE	6,750	5,970	5,140	6,620
5165	DUPLICATING	1,780	470	170	260
5172	TELECOMMUNICATIONS	660	670	420	580
5175	MAIL & MOBILE SERVICES	1,090	360	380	160
5178	NETWORK & SYSTEMS ADMINISTRATION	13,250	21,500	24,810	22,730

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
001-110	COMMUNICATIONS				
5183	INSURANCE	2,940	8,090	10,100	2,850
	TOTAL, INTERNAL SERVICE CHARGES	26,470	37,060	41,020	33,200
	SUBTOTAL, COMMUNICATIONS	790,432	834,724	862,110	1,001,280
5902	ALLOCATED OUT	(97,129)	(112,800)	(121,700)	(129,780)
	TOTAL, COMMUNICATIONS	\$693,303	\$721,924	\$740,410	\$871,500

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

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

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

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

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

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

ANNUAL OPERATING BUDGET



2023/24



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 Recreation Division supports these efforts by providing life-enriching recreational programs and activities for people of all ages, from toddlers to older adults.

Activities include aquatics; leisure classes in personal enrichment, music, dance, arts & crafts, swimming, preschool, tennis, and health & fitness; youth programming such as day camp and Before and after school programs; sports leagues including PAL basketball, youth soccer, and adult softball and hockey; special event permits and programming; picnic rentals; specialized facilities like the skate

park; and oversight of the Citywide Volunteer Escondido program.

In collaboration with Public Works' Building Maintenance and Parks Maintenance staff, the Recreation Division is able to provide a variety of meeting and other recreational facilities that enhance the community's quality of life.

DEPARTMENT PRIORITIES

- Promote a healthy City concept by encouraging community use of parks and facilities through the provision of a wide variety of programs and services
- Increase online self-service registration and reservation opportunities
- Enhance digital outreach through multimedia marketing and promotion of recreational program opportunities
- Continue to define and develop core services and programming through data informed decision-making
- Identify and apply for grants focused on park and sports facility maintenance and replacement

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

RECREATION

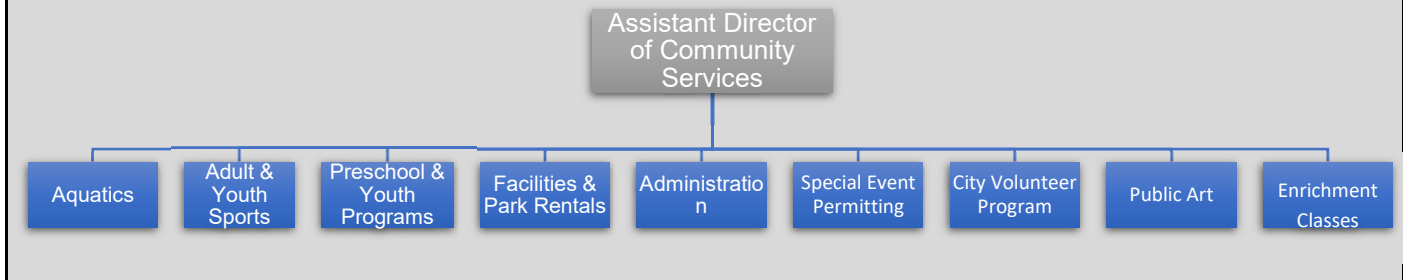
MAJOR BUDGET IMPACTS

- 20% increase in utilities costs
- Increase in Temporary Part-Time employee services costs due to critical staffing of Community Center facilities
- Dues and Subscriptions increased as a result of higher costs associated with music and multimedia licensing
- Elimination of Loan Principal Expense for facility solar system as it is now paid off
- In the past, a portion of the POWER Mobile Recreation costs has been funded through CDBG but due to the timing of the affirmation of Council priorities, this budget does not reflect that allocation.

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

RECREATION

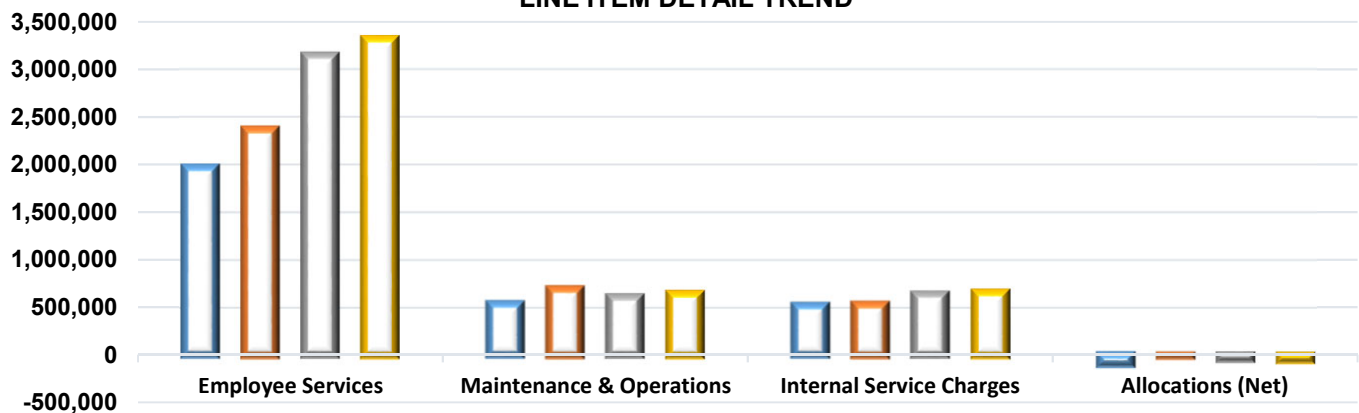
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	9.0	12.0	12.0	14.0
Regular Part-Time (FTE)	3.0	1.5	2.5	1.5
Temporary Part-Time (FTE)	26.7	45.4	45.2	42.9
Department Total	<u>38.7</u>	<u>58.9</u>	<u>59.7</u>	<u>58.4</u>
BUDGET:				
Employee Services	\$1,968,573	\$2,364,767	\$3,136,580	\$3,314,630
Maintenance & Operations	534,993	693,784	608,100	647,490
Internal Service Charges	518,230	531,990	634,360	663,490
Allocations (Net)	<u>(97,235)</u>	<u>(7,737)</u>	<u>(45,260)</u>	<u>(51,890)</u>
Total Budget	<u>\$2,924,561</u>	<u>\$3,582,804</u>	<u>\$4,333,780</u>	<u>\$4,573,720</u>

LINE ITEM DETAIL TREND



2020/21 ACTUAL

2021/22 REVISED

2022/23 BUDGET

2023/24 BUDGET

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
001-102	COMMUNITY SERVICES/RECREATION				
5001	REGULAR FULL-TIME	\$693,674	\$806,031	\$958,940	\$956,980
5002	CONTRACT/GRANT FUNDED	0	0	0	0
5003	REGULAR PART-TIME	108,383	119,761	72,500	72,810
5004	TEMPORARY PART-TIME	526,353	682,401	1,304,210	1,503,280
5020	OVERTIME	20,570	53,793	34,320	34,320
5025	OTHER EMPLOYEE OVERHEAD	42,756	49,083	59,130	59,540
5026	PERS-NORMAL COST	106,325	121,901	138,780	150,720
5029	PERS-UNFUNDED LIABILITY	253,530	276,460	317,410	313,870
5027	MEDICAL	132,875	148,265	160,130	143,680
5028	WORKERS' COMPENSATION	62,274	81,547	63,610	49,590
5030	FLEXIBLE BENEFITS	21,834	25,525	27,550	29,840
TOTAL, EMPLOYEE SERVICES		1,968,573	2,364,767	3,136,580	3,314,630
5101	OFFICE/OPERATING SUPPLIES	117,035	122,896	138,850	151,120
5126	MAINTENANCE OF EQUIPMENT	0	0	0	0
5131	PROFESSIONAL SERVICES/CONTRACTS	144,567	275,404	153,890	160,710
5160	TRAINING AND MEETINGS	25	5,035	13,850	7,350
5161	MILEAGE REIMBURSEMENT	0	110	0	0
5162	DUES AND SUBSCRIPTIONS	4,790	31,988	9,990	11,470
5167	ADVERTISING AND PRINTING	8,135	14,704	14,600	6,000
5170	UTILITIES	154,070	198,009	187,900	225,480
5173	OTHER TELEPHONE	4,108	5,413	10,780	12,460
5190	OTHER EXPENSE	97,078	39,361	49,780	44,060
5193	SOFTWARE	0	0	28,460	28,840
5525	LOAN PRINCIPAL EXPENSE	5,184	864	0	0
TOTAL, M & O		534,993	693,784	608,100	647,490
5125	BUILDING MAINTENANCE	325,710	349,730	399,520	483,600
5164	FLEET SERVICES	31,030	29,470	25,560	24,470

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
001-102	COMMUNITY SERVICES/RECREATION				
5165	DUPLICATING	13,220	8,280	6,130	18,170
5172	TELECOMMUNICATIONS	20,190	14,590	15,610	20,570
5175	MAIL & MOBILE SERVICES	4,060	2,840	1,760	2,130
5178	NETWORK & SYSTEMS ADMINISTRATION	53,290	47,160	50,210	67,050
5183	INSURANCE	70,730	79,920	135,570	47,500
TOTAL, INTERNAL SERVICE CHARGES		518,230	531,990	634,360	663,490
SUBTOTAL, COMMUNITY SERVICES/RECREATION		3,021,796	3,590,541	4,379,040	4,625,610
5901	ALLOCATED IN	14,110	14,830	0	0
5902	ALLOCATED OUT	(111,345)	(22,567)	(45,260)	(51,890)
TOTAL, COMMUNITY SERVICES/RECREATION		\$2,924,561	\$3,582,804	\$4,333,780	\$4,573,720

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

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

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
001-102 RECREATION				
5101-001-102 OFFICE/OPERATING SUPPLIES				
Administration	9,500	12,550	3,050	32.1%
Before and After School Program	10,000	25,190	15,190	151.9%
Aquatics	20,900	14,750	(6,150)	-29.4%
Camps	2,000	0	(2,000)	-100.0%
Classes	2,500	1,600	(900)	-36.0%
EVCC	4,400	5,170	770	17.5%
Maintenance Construction Supplies & Tools	10,000	11,400	1,400	14.0%
POWER Mobile Recreation	1,200	0	(1,200)	-100.0%
Sports	0	26,860	26,860	100.0%
Sports & Special Events	23,350	500	(22,850)	-97.9%
Sports Center	40,000	45,700	5,700	14.3%
Tiny Tots	2,000	1,000	(1,000)	-50.0%
Volunteer Program	13,000	6,400	(6,600)	-50.8%
	<u>138,850</u>	<u>151,120</u>	12,270	8.8%
5131-001-102 PROFESSIONAL SERVICES/CONTRACTS				
Advantage Printers Rec Guide Printing & Mailing	26,000	0	(26,000)	-100.0%
Contract Class Instructors	109,000	135,000	26,000	23.9%
Day Camp Transportation	6,000	6,000	0	0.0%
ESC Hockey/Soccer Contracts	6,150	0	(6,150)	-100.0%
EVCC	3,980	0	(3,980)	-100.0%
Skate Park Instructor Payments	0	5,780	5,780	100.0%
Insurance for Contractors	0	4,000	4,000	100.0%
Freelance Media Generation	0	2,300	2,300	100.0%
Livescan Background Checks	0	3,430	3,430	100.0%
Linen Service	0	1,300	1,300	100.0%
MUSCO Lighting Systems	2,760	2,900	140	5.1%
	<u>153,890</u>	<u>160,710</u>	6,820	4.4%
5160-001-102 TRAINING AND MEETINGS				
Aquatics	4,750	4,600	(150)	-3.2%
Trainings, Workshops, and Conferences	9,100	1,950	(7,150)	-78.6%
Volunteer Outreach Opportunities	0	800	800	100.0%
	<u>13,850</u>	<u>7,350</u>	(6,500)	-46.9%
5162-001-102 DUES AND SUBSCRIPTIONS				
Aquatics	50	50	0	0.0%
Zoom License	0	200	200	100.0%
Licensing Fees - SESAC, BMI, ASCAP, MPLC	9,220	10,670	1,450	15.7%
Professional Associations Memberships - CPRS	720	550	(170)	-23.6%
	<u>9,990</u>	<u>11,470</u>	1,480	14.8%

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

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

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

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

ANNUAL OPERATING BUDGET



2023/24



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 items in print, audio, and digital formats. Community members enjoy a wide selection of fiction and non-fiction books, magazines, books on CD, DVDs, eBooks, eMagazines, eAudiobooks, and premium online subscription resources, including access to over

one million additional eBooks, eComics, eAudiobooks, and streaming videos for recreation, research and study. The 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, special engagements with authors and speakers, cultural programming, Adult Literacy classes, and English as a Second Language tutoring.

The Pioneer Room, Escondido'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.

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

LIBRARY

DEPARTMENT PRIORITIES

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

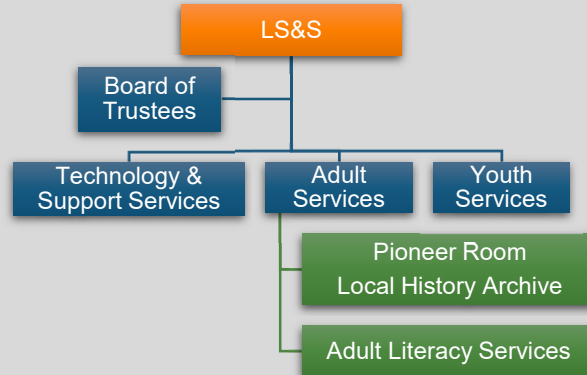
MAJOR BUDGET IMPACTS

- Annual 3% contract increase
- Utilities in excess of \$159,864 (\$137,900 plus 3% annual escalator), and internal service charges (excluding janitorial costs) remain the City's responsibility

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

LIBRARY

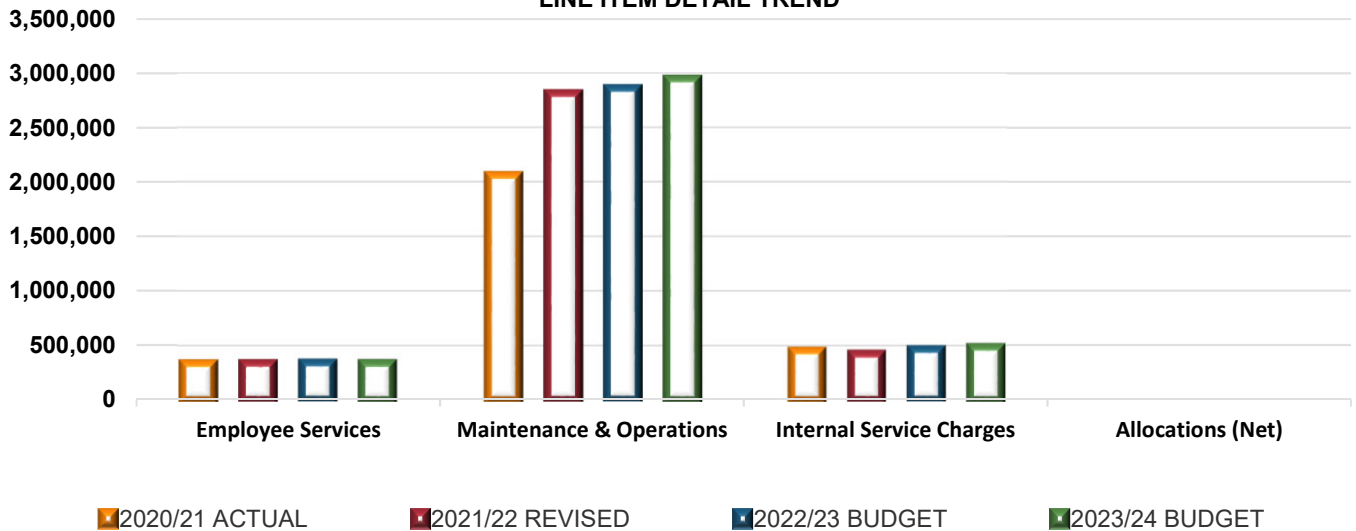
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
BUDGET:				
Employee Services	\$340,540	\$340,540	\$340,540	\$340,540
Maintenance & Operations	2,059,683	2,810,138	2,858,190	2,945,140
Internal Service Charges	453,520	425,940	463,230	485,360
Total Budget	<u>\$2,853,743</u>	<u>\$3,576,618</u>	<u>\$3,661,960</u>	<u>\$3,771,040</u>

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-104	LIBRARY				
5029	PERS-UNFUNDED LIABILITY	\$340,540	\$340,540	\$340,540	\$340,540
	TOTAL, EMPLOYEE SERVICES	340,540	340,540	340,540	340,540
5101	OFFICE/OPERATING SUPPLIES	244	0	0	0
5131	PROFESSIONAL SERVICES/CONTRACTS	2,034,813	2,778,772	2,858,190	2,945,140
5170	UTILITIES	24,626	31,366	0	0
	TOTAL, M & O	2,059,683	2,810,138	2,858,190	2,945,140
5125	BUILDING MAINTENANCE	174,620	171,080	208,610	202,300
5165	DUPLICATING	18,450	21,060	21,300	34,570
5172	TELECOMMUNICATIONS	34,810	14,410	18,620	16,600
5175	MAIL & MOBILE SERVICES	2,410	2,770	2,810	4,880
5178	NETWORK & SYSTEMS ADMINISTRATION	179,360	162,850	148,120	171,400
5183	INSURANCE	43,870	53,770	63,770	55,610
	TOTAL, INTERNAL SERVICE CHARGES	453,520	425,940	463,230	485,360
	TOTAL, LIBRARY	\$2,853,743	\$3,576,618	\$3,661,960	\$3,771,040

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

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

ANNUAL OPERATING BUDGET



2023/24



OLDER ADULT SERVICES



DESCRIPTION

Older Adult Services strives to provide an environment rich in social, recreational, wellbeing, and lifelong learning programs that enhance quality of life and support ongoing independence. Located at the Park Avenue Community Center, Older Adult Services provides access to a variety of age-specific community resources, meal service (Senior Nutrition Program*), and other leisure interests that foster social connections through vibrant

and engaging activities.

*Older Adult Services and Senior Nutrition are two distinct divisions within the Community Services Department with the overarching goal of providing services and programs to older adults.

DEPARTMENT PRIORITIES

- Provide a welcoming and safe environment where older adults can participate in life-long learning opportunities
- Offer programs that provide socialization opportunities for older adults that foster good nutrition, health, and wellbeing
- Coordinate and provide space for community resource-based organizations that support the mission of serving older adults
- Facilitate meeting space and facility reservations that align with department goals to create a community center atmosphere while generating revenue
- Develop activities that inspire intergenerational and community-based programming to widen participation among the older adult demographic

MAJOR BUDGET IMPACTS

- This increase is the result of step increases for Temporary Part-Time positions that are critical for programming and staffing of Community Center facilities.

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

OLDER ADULT SERVICES

ORGANIZATIONAL CHART BY FUNCTION

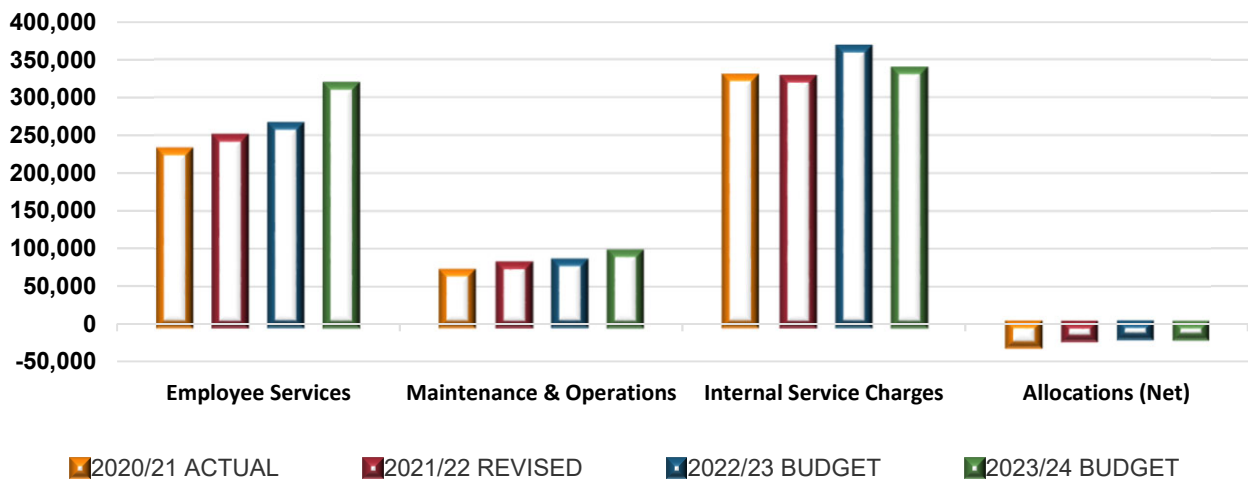
Assistant Director of
Community
Services

Older Adult
Services

BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	2.0	2.0	2.0	2.0
Temporary Part-Time (FTE)	2.6	2.4	2.6	3.5
Department Total	4.6	4.4	4.6	5.5
BUDGET:				
Employee Services	\$228,464	\$246,794	\$262,000	\$314,750
Maintenance & Operations	68,251	78,441	81,800	93,680
Internal Service Charges	325,680	323,960	363,780	334,740
Allocations (Net)	(27,371)	(18,238)	(16,000)	(16,000)
Total Budget	\$595,025	\$630,957	\$691,580	\$727,170

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-105	OLDER ADULT SERVICES				
5001	REGULAR FULL-TIME	\$122,518	\$124,346	\$125,640	\$125,650
5004	TEMPORARY PART-TIME	32,891	42,256	55,070	113,020
5020	OVERTIME	1,345	2,019	2,000	2,000
5025	OTHER EMPLOYEE OVERHEAD	5,236	5,345	6,080	6,040
5026	PERS-NORMAL COST	15,599	15,784	15,770	17,010
5029	PERS-UNFUNDED LIABILITY	34,650	39,270	41,110	38,090
5027	MEDICAL	5,540	5,617	6,060	6,210
5028	WORKERS' COMPENSATION	8,421	9,863	7,920	4,380
5030	FLEXIBLE BENEFITS	2,263	2,294	2,350	2,350
	TOTAL, EMPLOYEE SERVICES	228,464	246,794	262,000	314,750
5101	OFFICE/OPERATING SUPPLIES	12,175	9,082	11,700	13,900
5126	MAINTENANCE OF EQUIPMENT	0	278	1,950	1,160
5131	PROFESSIONAL SERVICES/CONTRACTS	1,007	5,134	4,240	2,630
5160	TRAINING AND MEETINGS	225	124	1,380	800
5162	DUES AND SUBSCRIPTIONS	0	165	370	0
5170	UTILITIES	54,579	63,659	62,160	74,590
5173	OTHER TELEPHONE	266	0	0	600
	TOTAL, M & O	68,251	78,441	81,800	93,680
5125	BUILDING MAINTENANCE	289,160	279,710	316,270	295,760
5165	DUPLICATING	8,340	13,590	10,970	6,940
5172	TELECOMMUNICATIONS	7,550	6,350	7,240	6,790
5175	MAIL & MOBILE SERVICES	20	140	150	100
5178	NETWORK & SYSTEMS ADMINISTRATION	10,290	9,400	12,530	14,940
5183	INSURANCE	10,320	14,770	16,620	10,210
	TOTAL, INTERNAL SERVICE CHARGES	325,680	323,960	363,780	334,740
	SUBTOTAL, OLDER ADULT SERVICES	622,396	649,195	707,580	743,170

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
001-105	OLDER ADULT SERVICES				
5901	ALLOCATED IN	0	0	0	0
5902	ALLOCATED OUT	(27,371)	(18,238)	(16,000)	(16,000)
	TOTAL, OLDER ADULT SERVICES	\$595,025	\$630,957	\$691,580	\$727,170

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

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

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

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

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

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

ANNUAL OPERATING BUDGET



2023/24



SENIOR NUTRITION CENTER



DESCRIPTION

The Senior Nutrition Program provides high quality, cost effective meals to older adults while promoting socialization in a congregate setting at the Park Avenue Community Center. Designed to address dietary inadequacy and social isolation among individuals aged 60 and older, it targets older adults with the greatest economic and social need. The program also provides transportation assistance to/from the

community center for greater access to activities and services in an effort of achieving this goal.

Older Adult Services and Senior Nutrition are two distinct divisions within the Community Services Department with the overarching goal of providing services and programs to older adults.

DEPARTMENT PRIORITIES

- Provide a nutritious, well-balanced meal, Monday through Friday, to low and moderate income adults, 60 years and older
- Provide transportation to older adults (60+) 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 wellbeing for the senior population

MAJOR BUDGET IMPACTS

- Increase in internal service charges due to the addition of a new vehicle to transport seniors for meal service
- Increase in employee services primarily due to a position was moved from the Recreation 102 budget into the Senior Nutrition Budget in order to better support operations of the Senior Nutrition Transportation program as we work to move away from contracted services and toward bringing that service in-house.

CITY OF ESCONDIDO
FY2023/24 Operating Budget
Department Summary

- Increase in professional services primarily due the new Meal & Delivery contract rates as a result of inflation

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

SENIOR NUTRITION CENTER

ORGANIZATIONAL CHART BY FUNCTION

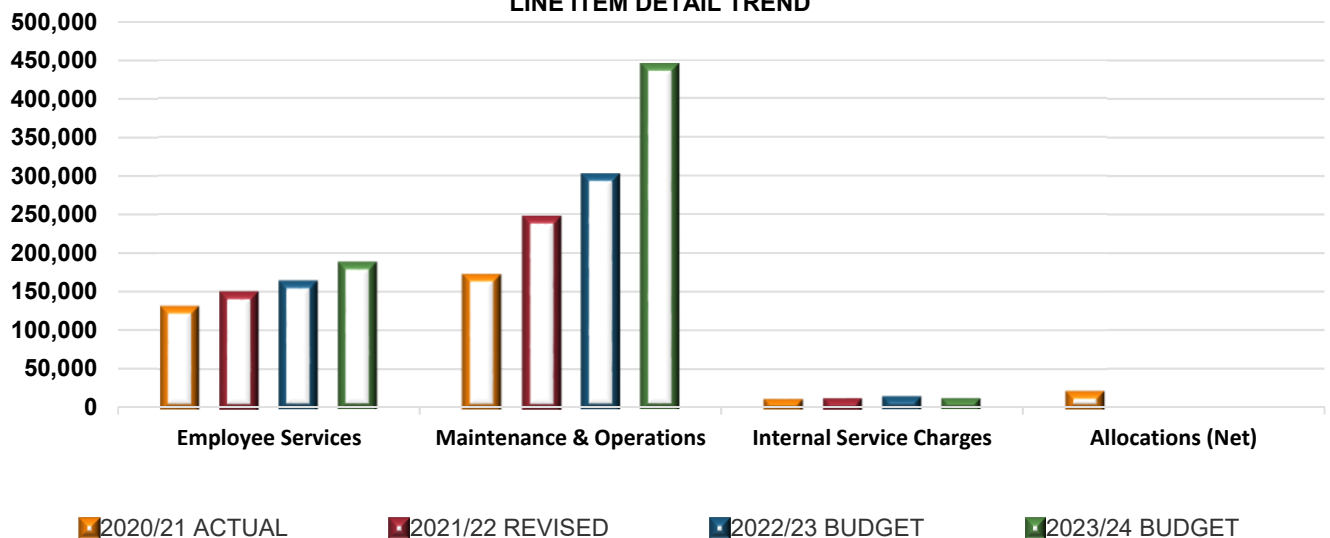
Assistant Director of
Community
Services

Senior Nutrition
Services

BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
Temporary Part-Time (FTE)	0.6	1.4	1.4	2.0
Department Total	1.6	2.4	2.4	3.0
BUDGET:				
Employee Services	\$126,228	\$145,508	\$158,720	\$183,650
Maintenance & Operations	167,386	242,529	297,420	440,000
Internal Service Charges	6,350	7,460	9,560	6,810
Allocations (Net)	16,555	0	0	0
Total Budget	\$316,518	\$395,497	\$465,700	\$630,460

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-107	SENIOR NUTRITION CENTER				
5001	REGULAR FULL-TIME	\$66,229	\$68,034	\$69,060	\$69,060
5004	TEMPORARY PART-TIME	18,090	30,581	40,230	66,120
5020	OVERTIME	0	146	0	0
5025	OTHER EMPLOYEE OVERHEAD	2,531	2,716	2,870	2,850
5026	PERS-NORMAL COST	7,469	9,325	9,840	10,530
5029	PERS-UNFUNDED LIABILITY	19,510	21,410	22,830	21,150
5027	MEDICAL	11,081	11,233	12,130	12,410
5028	WORKERS' COMPENSATION	1,317	2,062	1,760	1,530
	TOTAL, EMPLOYEE SERVICES	126,228	145,508	158,720	183,650
5101	OFFICE/OPERATING SUPPLIES	8,249	10,667	13,300	14,300
5126	MAINTENANCE OF EQUIPMENT	966	2,956	5,820	6,820
5131	PROFESSIONAL SERVICES/CONTRACTS	158,046	228,906	275,900	416,230
5160	TRAINING AND MEETINGS	126	0	800	1,600
5168	PERMITS	0	0	400	450
5173	OTHER TELEPHONE	0	0	1,200	600
	TOTAL, M & O	167,386	242,529	297,420	440,000
5172	TELECOMMUNICATIONS	2,130	1,680	1,560	1,210
5178	NETWORK & SYSTEMS ADMINISTRATION	1,480	1,360	1,410	3,310
5183	INSURANCE	2,740	4,420	6,590	2,290
	TOTAL, INTERNAL SERVICE CHARGES	6,350	7,460	9,560	6,810
	SUBTOTAL, SENIOR NUTRITION CENTER	299,964	395,497	465,700	630,460
5901	ALLOCATED IN	24,270	0	0	0
5902	ALLOCATED OUT	(7,715)	0	0	0
	TOTAL, SENIOR NUTRITION CENTER	\$316,518	\$395,497	\$465,700	\$630,460

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

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

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

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

ANNUAL OPERATING BUDGET



2023/24



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 through the development of long-range policy documents that assist in 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 Development Services 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

The 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 service at the Development Services Counter when providing planning and zoning information, reviewing building permits, and processing administrative permits.
- Review all Development Projects - Process all applications for a decision within California Permit Streamlining Act and California Environmental Quality Act timeframes. We review development project proposals in a timely and efficient manner and ensure consistency of all development proposals with the City's General Plan, zoning, subdivision, and environmental ordinances.

PLANNING

- 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. Assist in ensuring 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 and policy documents
- Participate in special planning projects and studies, including staffing boards, commissions, and SANDAG working groups
- Provide planning assistance to other Departments, for the preparation of various Master Plans and Economic Development programs

MAJOR BUDGET IMPACTS

- This budget includes an increase in professional services to provide additional staffing capacity on an as-needed basis. A portion of this increase will be covered by fees assessed on private development projects. As a result of the challenges encountered in recruiting Planning Division staff, consultant services are essential to maintaining the current level of service provided to the development community.
- The following personnel changes are also included to more appropriately provide the level of service necessary to provide for Division operations:
 - Replacement of an Administrative Coordinator position with a Management Analyst position
 - Reclassification of one vacant Assistant Planner position to an Associate Planner position

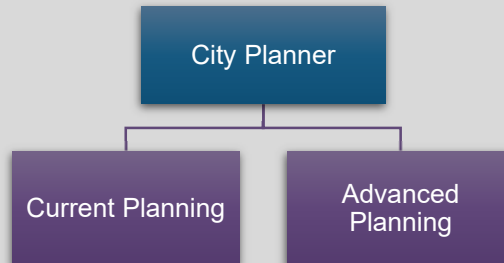
CITY OF ESCONDIDO
FY2023/24 Operating Budget
Department Summary

- Reclassification of one Senior Planner to a Principal Planner
- Reclassification of a Development Technician II to a Development Technician I

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

PLANNING

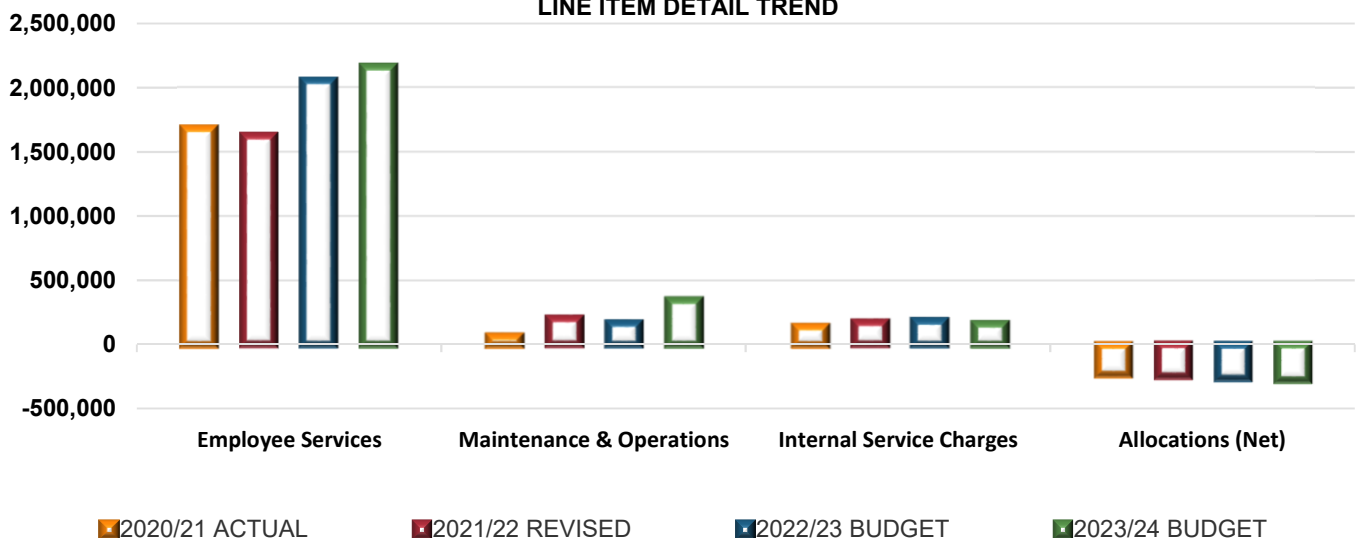
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	14.0	14.0	15.0	15.0
Temporary Part-Time (FTE)	0.9	0.9	0.9	1.0
Department Total	<u>14.9</u>	<u>14.9</u>	<u>15.9</u>	<u>16.0</u>
BUDGET:				
Employee Services	\$1,678,317	\$1,620,751	\$2,051,470	\$2,159,140
Maintenance & Operations	67,889	202,609	167,340	346,490
Internal Service Charges	143,560	172,020	186,170	162,910
Allocations (Net)	<u>(232,169)</u>	<u>(247,840)</u>	<u>(259,930)</u>	<u>(276,680)</u>
Total Budget	<u>\$1,657,597</u>	<u>\$1,747,539</u>	<u>\$2,145,050</u>	<u>\$2,391,860</u>

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-200 PLANNING					
5001	REGULAR FULL-TIME	\$979,602	\$916,503	\$1,191,780	\$1,299,270
5004	TEMPORARY PART-TIME	11,956	14,298	19,120	20,910
5020	OVERTIME	1,042	990	2,000	2,000
5025	OTHER EMPLOYEE OVERHEAD	33,069	30,671	36,230	38,250
5026	PERS-NORMAL COST	107,740	94,286	125,840	149,840
5029	PERS-UNFUNDED LIABILITY	318,570	348,170	387,750	393,350
5027	MEDICAL	143,216	130,958	191,620	177,430
5028	WORKERS' COMPENSATION	48,582	49,953	49,820	24,790
5030	FLEXIBLE BENEFITS	34,541	34,922	47,310	53,300
TOTAL, EMPLOYEE SERVICES		1,678,317	1,620,751	2,051,470	2,159,140
5101	OFFICE/OPERATING SUPPLIES	5,228	6,321	8,460	7,460
5126	MAINTENANCE OF EQUIPMENT	1,762	2,264	3,400	3,400
5131	PROFESSIONAL SERVICES/CONTRACTS	18,309	179,421	115,890	295,040
5138	PRIOR PERIOD EXPENSE	22,933	0	0	0
5160	TRAINING AND MEETINGS	630	4,275	10,900	10,900
5161	MILEAGE REIMBURSEMENT	0	5	600	600
5162	DUES AND SUBSCRIPTIONS	1,567	2,640	3,000	3,000
5163	AUTO ALLOWANCE	5,100	0	5,100	5,100
5167	ADVERTISING AND PRINTING	6,752	5,133	13,600	13,600
5173	OTHER TELEPHONE	552	718	1,850	1,850
5193	SOFTWARE	3,850	353	2,540	3,540
5194	MINOR OFFICE EQUIPMENT	1,206	1,479	2,000	2,000
TOTAL, M & O		67,889	202,609	167,340	346,490
5125	BUILDING MAINTENANCE	39,710	56,860	59,160	70,480
5164	FLEET SERVICES	3,030	3,610	3,100	3,070
5165	DUPLICATING	28,780	29,210	25,930	13,780
5172	TELECOMMUNICATIONS	3,100	3,140	3,840	3,140

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
001-200	PLANNING				
5175	MAIL & MOBILE SERVICES	15,540	19,370	19,690	14,880
5178	NETWORK & SYSTEMS ADMINISTRATION	33,830	29,550	29,190	40,080
5183	INSURANCE	19,570	30,280	45,260	17,480
	TOTAL, INTERNAL SERVICE CHARGES	143,560	172,020	186,170	162,910
	SUBTOTAL, PLANNING	1,889,766	1,995,379	2,404,980	2,668,540
5902	ALLOCATED OUT	(232,169)	(247,840)	(259,930)	(276,680)
	TOTAL, PLANNING	\$1,657,597	\$1,747,539	\$2,145,050	\$2,391,860

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

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

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

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

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

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

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

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

ANNUAL OPERATING BUDGET



2023/24



CODE COMPLIANCE



DESCRIPTION

The Code Compliance Division performs a variety of technical duties in support of the City's code compliance 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 Compliance 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 compliance 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 Compliance provides information on City regulations to property owners, residents, businesses, the general public, and other City department sand divisions.

A special revenue source of funding such as Community Development Block Grant funds are currently utilized to enhance the service provided to the Escondido community.

DEPARTMENT PRIORITIES

- Respond swiftly to address serious private property violations and assign a priority to each investigation. Cases that pose imminent health and safety hazards or constitute significant code violations are given the highest priority, since they have the highest potential result in significant harm to the community.
- To protect Escondido residents. Code Compliance Staff enforces the California Housing Law and The Escondido Municipal Code to ensure that existing buildings used for human occupancy and the surrounding property are maintained in a safe and healthy manner.
- To protect the life, health, safety, and property of our community members through compliance with the Escondido Municipal Code; to establish a consistent aesthetic standard throughout the community, maintenance and regulation of property, prevent blight, protect property values and enhance economic conditions

CODE COMPLIANCE

- Responsible for the implementation of SB205. A person who conducts a business operation that is a regulated industry to demonstrate enrollment with NPDES permit program by providing specified information, under penalty of perjury, on the application, including among other things the Standard Industrial Classification Code for the business.
- Responsible for the enforcement of Title 25, California Code of Regulations, Ch. 2 Mobile Home Parks and Installations, for all mobile home parks located within the City of Escondido.
- The complete implementation of City Works for Code Compliance. Access to CLETS, Arjis Web, and TLO for complete investigative research.

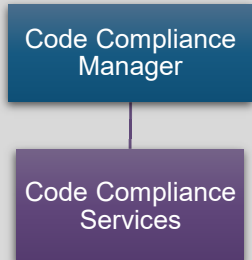
MAJOR BUDGET IMPACTS

- Increase in employee services, primarily due to negotiated salary increases and increase in PERS-Unfunded Liability costs
- Increase in internal service charges, primarily building maintenance and general liability insurance charges
- Increase in allocations due to an increase in employee services

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

CODE COMPLIANCE

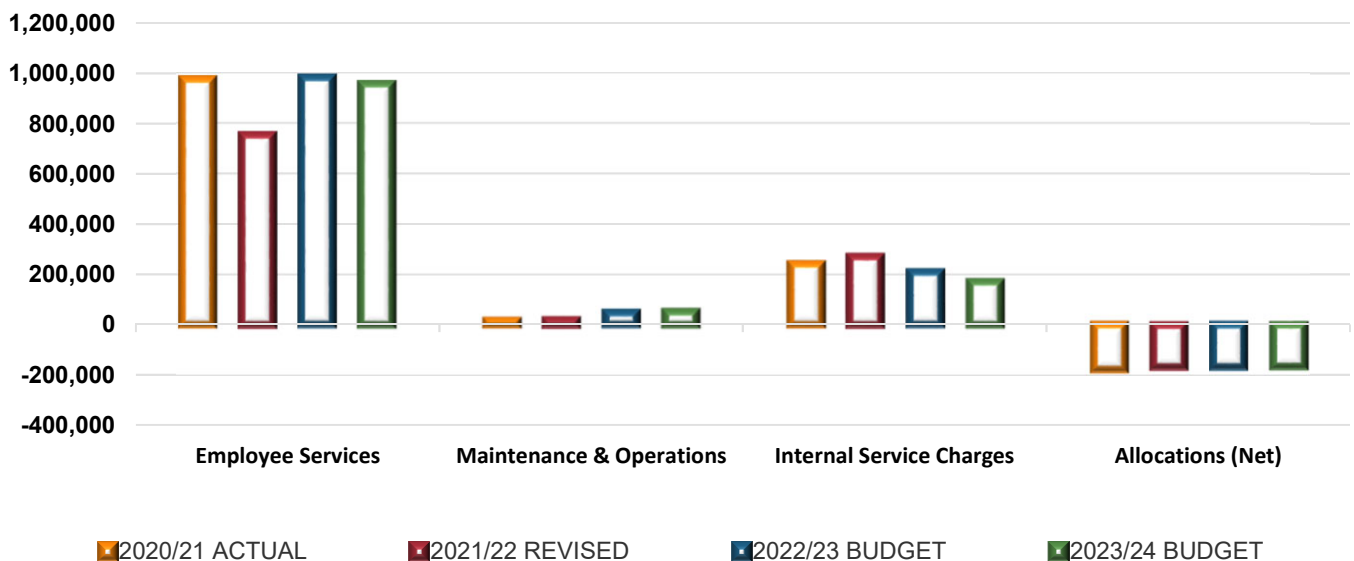
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	11.0	10.0	8.0	8.0
Temporary Part-Time (FTE)	0.0	0.0	0.0	2.0
Department Total	<u>11.0</u>	<u>10.0</u>	<u>8.0</u>	<u>10.0</u>
BUDGET:				
Employee Services	\$973,012	\$750,781	\$978,870	\$954,230
Maintenance & Operations	15,887	20,041	46,540	51,590
Internal Service Charges	241,780	271,650	206,940	171,020
Allocations (Net)	<u>(178,593)</u>	<u>(167,220)</u>	<u>(168,380)</u>	<u>(165,640)</u>
Total Budget	<u>\$1,052,086</u>	<u>\$875,252</u>	<u>\$1,063,970</u>	<u>\$1,011,200</u>

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-250	CODE COMPLIANCE				
5001	REGULAR FULL-TIME	\$533,913	\$377,290	\$555,950	\$562,200
5004	TEMPORARY PART-TIME	0	39,730	0	0
5020	OVERTIME	0	0	2,000	2,000
5025	OTHER EMPLOYEE OVERHEAD	21,633	15,624	19,700	20,460
5026	PERS-NORMAL COST	60,460	39,590	58,690	64,700
5029	PERS-UNFUNDED LIABILITY	203,490	169,050	182,520	171,200
5027	MEDICAL	96,794	69,110	106,530	107,180
5028	WORKERS' COMPENSATION	49,692	39,409	45,750	18,470
5030	FLEXIBLE BENEFITS	7,031	978	7,730	8,020
	TOTAL, EMPLOYEE SERVICES	973,012	750,781	978,870	954,230
5101	OFFICE/OPERATING SUPPLIES	3,291	4,558	8,200	7,000
5126	MAINTENANCE OF EQUIPMENT	945	667	3,000	3,620
5131	PROFESSIONAL SERVICES/CONTRACTS	2,154	3,577	8,420	4,800
5160	TRAINING AND MEETINGS	850	2,899	7,820	7,820
5162	DUES AND SUBSCRIPTIONS	400	1,550	4,000	1,350
5167	ADVERTISING AND PRINTING	1,316	644	2,000	1,000
5173	OTHER TELEPHONE	6,537	5,550	11,000	11,000
5194	MINOR OFFICE EQUIPMENT	395	595	2,100	15,000
	TOTAL, M & O	15,887	20,041	46,540	51,590
5125	BUILDING MAINTENANCE	28,000	38,770	41,380	47,590
5164	FLEET SERVICES	50,890	61,900	61,660	56,180
5165	DUPLICATING	17,300	23,790	3,000	780
5172	TELECOMMUNICATIONS	3,970	4,030	4,410	2,440
5174	RADIO COMMUNICATIONS	17,430	16,730	0	0
5175	MAIL & MOBILE SERVICES	41,110	55,930	8,610	4,640
5178	NETWORK & SYSTEMS ADMINISTRATION	61,470	36,900	38,250	44,990

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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-250	CODE COMPLIANCE				
5183	INSURANCE	21,610	33,600	49,630	14,400
	TOTAL, INTERNAL SERVICE CHARGES	241,780	271,650	206,940	171,020
	SUBTOTAL, CODE COMPLIANCE	1,230,679	1,042,472	1,232,350	1,176,840
5902	ALLOCATED OUT	(178,593)	(167,220)	(168,380)	(165,640)
	TOTAL, CODE COMPLIANCE	\$1,052,086	\$875,252	\$1,063,970	\$1,011,200

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

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

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

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

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

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

ANNUAL OPERATING BUDGET



2023/24



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 department permit tracking software and retain necessary plans and permit records

DEPARTMENT PRIORITIES

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

BUILDING

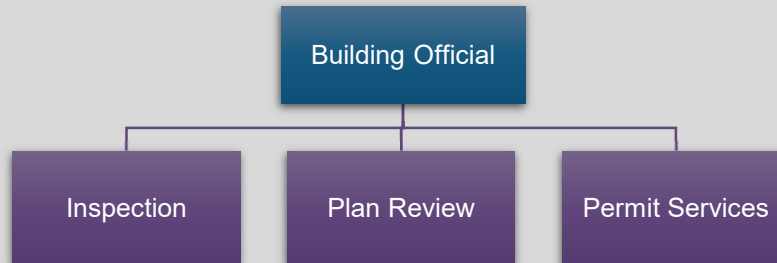
MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to negotiated salary increases and increase in PERS-Unfunded Liability costs
- Increase in Temporary Part-Time projections to be consistent with prior year actuals
- Increase in internal service charges, primarily building maintenance, telecommunications, and general liability insurance charges
- Increase in allocations out primarily due to increase in employee services

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

BUILDING

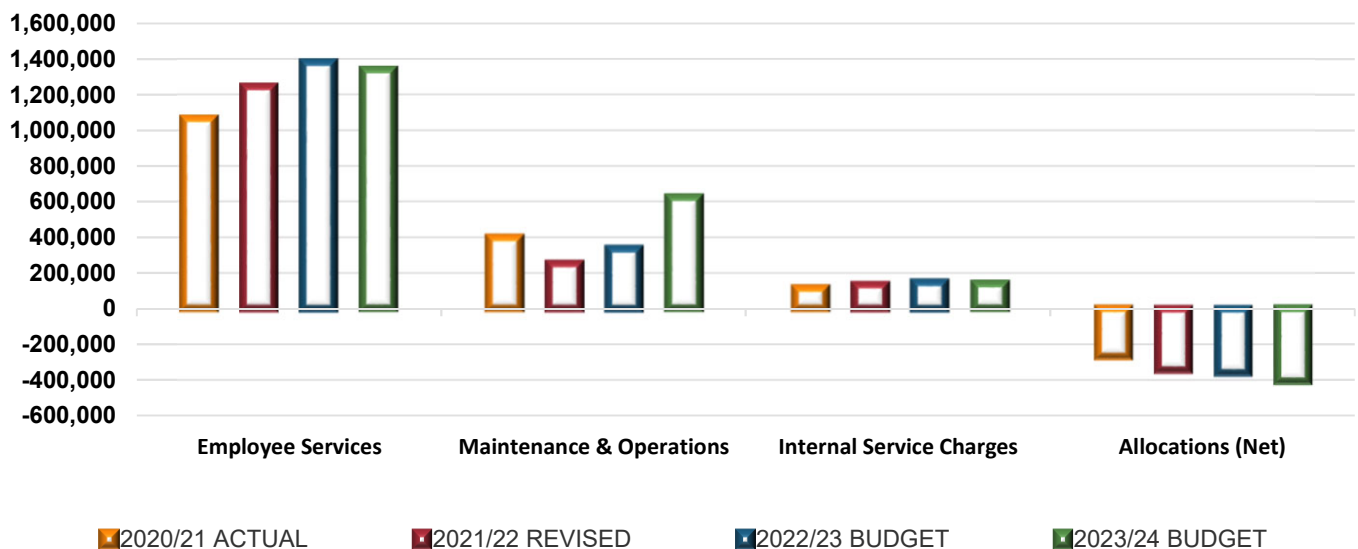
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	8.0	9.0	9.0	9.0
Temporary Part-Time (FTE)	1.6	0.8	0.8	0.5
Department Total	9.6	9.8	9.8	9.5
BUDGET:				
Employee Services	\$1,064,690	\$1,244,243	\$1,379,480	\$1,338,430
Maintenance & Operations	395,224	252,159	336,180	621,750
Internal Service Charges	112,250	133,820	148,850	138,350
Allocations (Net)	(270,600)	(348,080)	(362,380)	(409,980)
Total Budget	\$1,301,564	\$1,282,143	\$1,502,130	\$1,688,550

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-300	BUILDING				
5001	REGULAR FULL-TIME	\$628,758	\$720,415	\$814,340	\$814,670
5004	TEMPORARY PART-TIME	38,435	37,297	40,030	40,030
5020	OVERTIME	1,049	844	2,500	2,500
5025	OTHER EMPLOYEE OVERHEAD	22,379	24,708	25,540	25,630
5026	PERS-NORMAL COST	71,616	78,897	85,990	94,000
5029	PERS-UNFUNDED LIABILITY	188,460	247,830	264,010	246,250
5027	MEDICAL	67,941	76,878	93,840	80,070
5028	WORKERS' COMPENSATION	33,746	42,309	37,600	20,210
5030	FLEXIBLE BENEFITS	12,306	15,065	15,630	15,070
	TOTAL, EMPLOYEE SERVICES	1,064,690	1,244,243	1,379,480	1,338,430
5101	OFFICE/OPERATING SUPPLIES	4,841	7,256	7,800	9,000
5126	MAINTENANCE OF EQUIPMENT	1,976	1,617	3,300	3,300
5131	PROFESSIONAL SERVICES/CONTRACTS	378,322	223,687	301,200	585,000
5160	TRAINING AND MEETINGS	2,823	10,323	12,650	12,650
5161	MILEAGE REIMBURSEMENT	0	48	0	0
5162	DUES & SUBSCRIPTIONS	830	1,777	1,950	1,950
5167	ADVERTISING AND PRINTING	1,170	734	1,500	1,500
5173	OTHER TELEPHONE	3,686	3,130	3,980	4,550
5194	MINOR OFFICE EQUIPMENT	1,578	3,587	3,800	3,800
	TOTAL, M & O	395,224	252,159	336,180	621,750
5125	BUILDING MAINTENANCE	31,570	44,450	47,310	55,220
5164	FLEET SERVICES	22,590	30,950	31,280	33,250
5165	DUPLICATING	6,270	6,150	2,420	3,320
5172	TELECOMMUNICATIONS	2,650	2,690	4,680	3,220
5175	MAIL & MOBILE SERVICES	3,600	3,000	3,120	3,960
5178	NETWORK & SYSTEMS ADMINISTRATION	23,360	21,330	22,090	27,650

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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-300	BUILDING				
5183	INSURANCE	22,210	25,250	37,950	11,730
	TOTAL, INTERNAL SERVICE CHARGES	112,250	133,820	148,850	138,350
	SUBTOTAL, BUILDING	1,572,164	1,630,223	1,864,510	2,098,530
5902	ALLOCATED OUT	(270,600)	(348,080)	(362,380)	(409,980)
	TOTAL, BUILDING	\$1,301,564	\$1,282,143	\$1,502,130	\$1,688,550

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

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

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

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

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

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

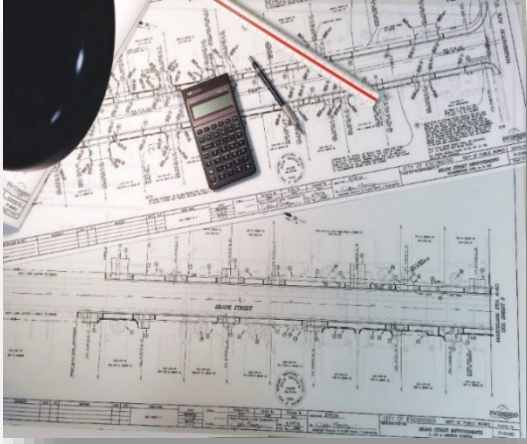
ANNUAL OPERATING BUDGET



2023/24



ENGINEERING



DESCRIPTION

Engineering Services designs and manages construction of infrastructure improvement projects, including projects to support safe and connected transportation for all modes of travel and enhancement of public spaces; facilitates quality development through plan review and construction inspection services for private development projects; and improves neighborhoods through major street resurfacing, sidewalk and tree canopy enhancement, and well-maintained landscape maintenance districts.

DEPARTMENT PRIORITIES

- Continue proactive maintenance of City infrastructure by resurfacing 50-lane-miles of City streets, rehabilitating 1/2-mile of the highest priority storm drains and replacing 1/2-mile of sidewalks
- Improve safety and connectivity by filling in gaps in sidewalk around Juniper Elementary with the Juniper Safe Routes to School Project, evaluation of microtransit opportunities within the City, and completing a Comprehensive Active Transportation Plan
- Enhance the economic vitality of the City by constructing the second phase of the Grand Avenue Vision Plan and completing construction of the Citracado Parkway Extension project that will connect the Palomar Hospital and Escondido Research and Technology Center with homes and businesses south of the Escondido Creek
- Improve efficiency and safety of travel for City residents and visitors by completing the Master Plan for upgrading the traffic signal communication and control system, completing design of improvements to 12 top priority intersections identified in the Local Roadway Safety Plan, and

ENGINEERING

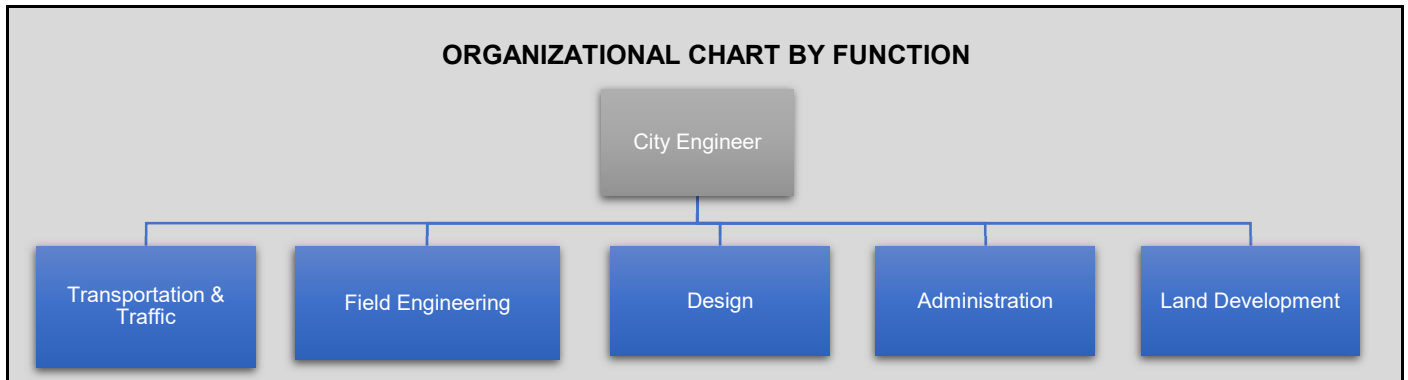
implementing priority school safety projects selected by the Transportation and Community Safety Commission

MAJOR BUDGET IMPACTS

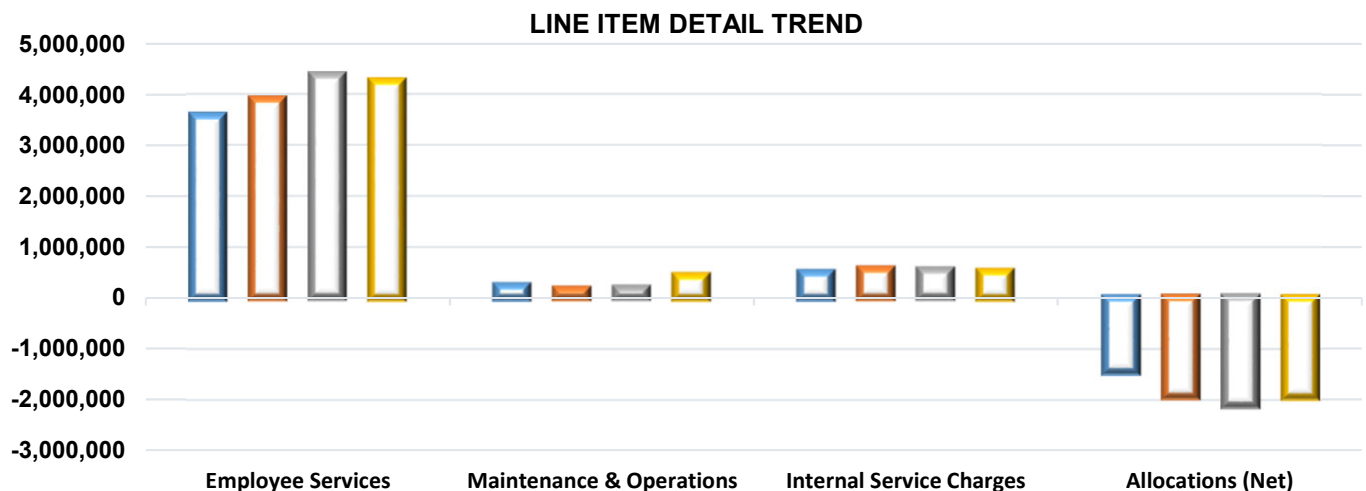
- Administrative Assistant position to a Development Technician is recommended. Increased costs will be offset by allocations to Capital Projects.

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

ENGINEERING



BUDGET SUMMARY				
	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	24.0	25.0	26.0	26.0
Grant Funded	1.0	1.0	1.0	0.0
Temporary Part-Time (FTE)	2.2	2.2	2.3	1.0
Department Total	<u>27.2</u>	<u>28.2</u>	<u>29.3</u>	<u>27.0</u>
BUDGET:				
Employee Services	\$3,570,256	\$3,889,487	\$4,363,160	\$4,246,310
Maintenance & Operations	238,509	159,263	170,580	434,130
Internal Service Charges	493,950	558,640	530,820	516,700
Allocations (Net)	<u>(1,449,122)</u>	<u>(1,937,252)</u>	<u>(2,123,780)</u>	<u>(1,945,690)</u>
Total Budget	<u>\$2,853,593</u>	<u>\$2,670,137</u>	<u>\$2,940,780</u>	<u>\$3,251,450</u>



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-402	ENGINEERING				
5001	REGULAR FULL-TIME	\$2,022,083	\$2,214,063	\$2,524,430	\$2,553,650
5002	GRANT FUNDED POSITIONS	67,108	49,439	0	0
5004	TEMPORARY PART-TIME	22,426	12,805	45,950	45,950
5020	OVERTIME	53,238	52,047	50,000	50,000
5025	OTHER EMPLOYEE OVERHEAD	71,680	72,492	76,510	76,490
5026	PERS-NORMAL COST	234,712	242,526	266,580	294,880
5029	PERS-UNFUNDED LIABILITY	620,269	731,750	823,840	737,560
5027	MEDICAL	263,938	260,114	329,330	326,110
5028	WORKERS' COMPENSATION	162,745	191,103	172,910	87,490
5030	FLEXIBLE BENEFITS	52,056	63,147	73,610	74,180
	TOTAL, EMPLOYEE SERVICES	3,570,256	3,889,487	4,363,160	4,246,310
5101	OFFICE/OPERATING SUPPLIES	14,611	16,548	20,450	18,950
5126	MAINTENANCE OF EQUIPMENT	1,267	1,028	5,570	5,570
5131	PROFESSIONAL SERVICES/CONTRACTS	101,316	56,798	93,000	365,780
5160	TRAINING AND MEETINGS	4,312	4,452	4,560	4,560
5161	MILEAGE REIMBURSEMENT	0	0	1,000	1,000
5162	DUES AND SUBSCRIPTIONS	6,981	5,349	3,300	3,300
5163	AUTO ALLOWANCE	5,100	5,100	5,100	0
5166	OTHER DUPLICATING	0	88	1,500	1,500
5170	UTILITIES	41,024	53,986	0	0
5173	OTHER TELEPHONE	10,742	10,499	25,000	21,550
5180	RENT	44,100	0	0	0
5190	OTHER EXPENSES	5,264	560	1,000	1,820
5193	SOFTWARE	2,950	3,068	4,600	4,600
5194	MINOR OFFICE EQUIPMENT	842	1,787	5,500	5,500
	TOTAL, M & O	238,509	159,263	170,580	434,130
5125	BUILDING MAINTENANCE	158,100	225,790	184,390	226,010

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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-402	ENGINEERING				
5164	FLEET SERVICES	68,890	64,180	62,070	65,320
5165	DUPLICATING	14,300	13,480	9,120	7,380
5172	TELECOMMUNICATIONS	104,920	87,950	91,580	89,670
5174	RADIO COMMUNICATIONS	1,710	0	0	0
5175	MAIL & MOBILE SERVICES	3,480	4,050	4,280	2,380
5178	NETWORK & SYSTEMS ADMINISTRATION	61,460	58,480	62,080	82,480
5183	INSURANCE	81,090	104,710	117,300	43,460
TOTAL, INTERNAL SERVICE CHARGES		493,950	558,640	530,820	516,700
SUBTOTAL, ENGINEERING		4,302,715	4,607,389	5,064,560	5,197,140
5901	ALLOCATED IN	28,210	29,660	0	0
5902	ALLOCATED OUT	(1,477,332)	(1,966,912)	(2,123,780)	(1,945,690)
TOTAL, ENGINEERING		\$2,853,593	\$2,670,137	\$2,940,780	\$3,251,450

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

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

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

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

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

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

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

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

ANNUAL OPERATING BUDGET



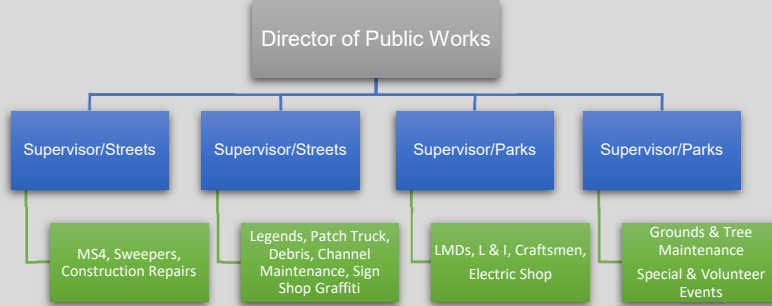
2023/24



CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

MAINTENANCE/STREETS & PARKS

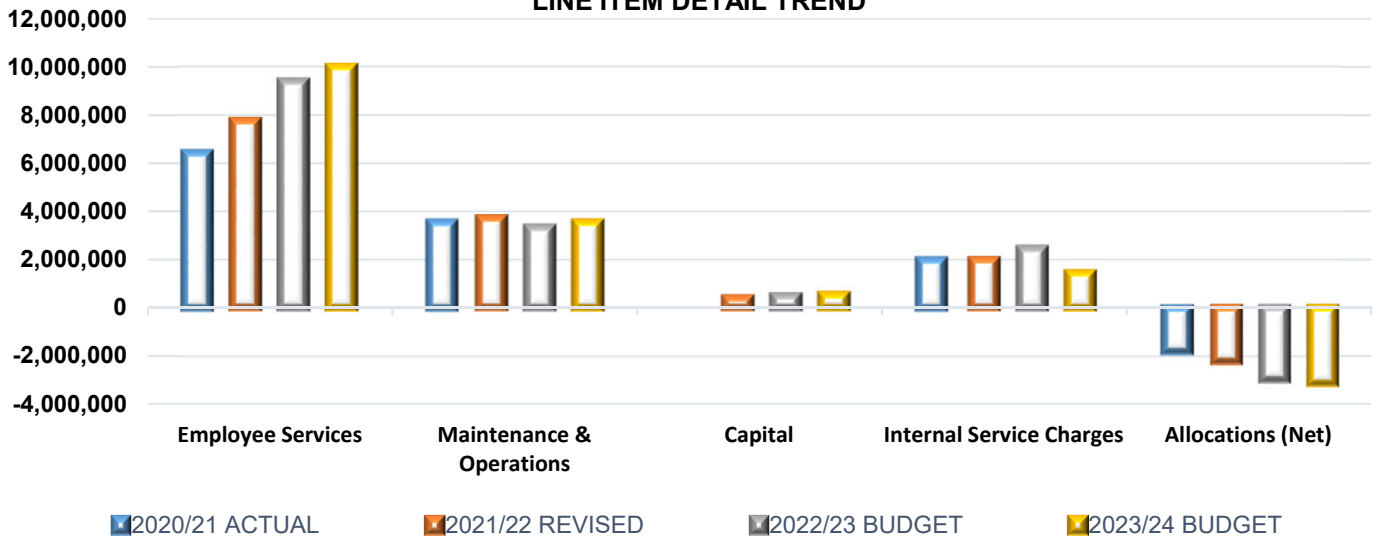
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	58.0	58.0	76.0	77.0
Temporary Part-Time (FTE)	21.9	17.6	21.1	16.5
Department Total	79.9	75.6	97.1	93.5
BUDGET:				
Employee Services	\$6,408,338	\$7,745,151	\$9,382,800	\$9,986,390
Maintenance & Operations	3,548,569	3,713,012	3,334,850	3,548,120
Capital Outlay	0	404,093	500,000	552,000
Internal Service Charges	1,991,810	1,978,730	2,458,380	1,454,080
Allocations (Net)	(1,804,148)	(2,237,047)	(2,992,530)	(3,142,120)
Total Budget	\$10,144,569	\$11,603,939	\$12,683,500	\$12,398,470

LINE ITEM DETAIL TREND



MAINTENANCE/STREETS



DESCRIPTION

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

Traffic Signals – With over 170 traffic signalized intersections, Streets Electricians maintain these signals to ensure traffic flows are efficient throughout the City.

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

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

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

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

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

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

MAINTENANCE/STREETS

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

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

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

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

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

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

MAINTENANCE/STREETS

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'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
- Further development of a 7-day work week for our debris/encampment & Weekend Park crews to better serve the needs of the community

MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to increase in salary and PERS-Unfunded Liability costs
- Increase in amount projected for overtime to be consistent with historical expenditures
- Increase in City Water to be consistent with historical expenditures.
- Decrease in Telephone line item to reflect historical expenditures.
- Increase in Utilities due to significant rate increase from SDG&E.
- Increase in internal service charges, primarily building maintenance, radio communications, network & systems administration, and general liability insurance charges
- Increase in allocations out primarily due to increased personnel costs and new vehicle Purchases
- Increase in union-negotiated M&O wage increases
- Added Backhoe and Wheel Loader to replace current equipment with no replacement value.

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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-403	MAINTENANCE/STREETS				
5001	REGULAR FULL-TIME	\$2,111,297	\$2,716,973	\$3,391,850	\$3,444,980
5004	TEMPORARY PART-TIME	307,206	202,398	412,100	420,440
5020	OVERTIME	326,699	423,533	250,900	401,440
5025	OTHER EMPLOYEE OVERHEAD	88,926	109,601	129,240	131,440
5026	PERS-NORMAL COST	226,747	289,796	358,480	397,490
5029	PERS-UNFUNDED LIABILITY	666,139	761,190	1,063,560	1,054,180
5027	MEDICAL	295,490	388,574	527,570	573,490
5028	WORKERS' COMPENSATION	137,998	203,189	261,260	276,640
5030	FLEXIBLE BENEFITS	22,136	28,951	41,690	42,400
	TOTAL, EMPLOYEE SERVICES	4,182,638	5,124,206	6,436,650	6,742,500
5101	OFFICE/OPERATING SUPPLIES	820,544	1,040,557	910,530	910,530
5126	MAINTENANCE OF EQUIPMENT	729	885	2,000	2,000
5131	PROFESSIONAL SERVICES/CONTRACTS	649,304	322,705	266,780	311,780
5160	TRAINING AND MEETINGS	280	0	5,000	5,000
5161	MILEAGE REIMBURSEMENT	0	0	1,500	1,500
5162	DUES & SUBSCRIPTIONS	828	800	2,500	5,000
5163	AUTO ALLOWANCE	5,100	5,100	5,100	5,100
5166	OTHER DUPLICATING	0	0	500	500
5170	UTILITIES	1,242,520	1,307,006	1,300,000	1,378,000
5171	WATER	64,267	55,901	65,000	65,000
5173	OTHER TELEPHONE	26,380	25,444	60,000	39,600
5180	RENT	3,160	11,124	20,000	20,000
5190	OTHER EXPENSE	9,010	10,712	15,900	15,900
5193	SOFTWARE	0	12,030	20,000	20,000
	TOTAL, M & O	2,822,121	2,792,264	2,674,810	2,779,910

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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-403	MAINTENANCE/STREETS				
5209	OTHER CAPITAL OUTLAY	0	142,883	500,000	500,000
	TOTAL, CAPITAL OUTLAY	0	142,883	500,000	500,000
5125	BUILDING MAINTENANCE	73,420	68,380	77,110	78,820
5127	WAREHOUSE	15,080	11,260	15,950	14,790
5164	FLEET SERVICES	1,006,920	1,006,920	1,006,920	503,460
5165	DUPLICATING	10,700	15,120	6,050	8,670
5172	TELECOMMUNICATIONS	17,640	18,960	15,160	8,860
5174	RADIO COMMUNICATIONS	4,910	4,730	21,500	22,960
5175	MAIL & MOBILE SERVICES	11,700	6,620	7,210	5,330
5178	NETWORK & SYSTEMS ADMINISTRATION	81,690	76,990	89,510	116,590
5183	INSURANCE	183,020	194,880	458,040	118,210
	TOTAL, INTERNAL SERVICE CHARGES	1,405,080	1,403,860	1,697,450	877,690
	SUBTOTAL, MAINTENANCE/STREETS	8,409,839	9,463,213	11,308,910	10,900,100
5901	ALLOCATED IN	27,977	30,080	30,080	27,110
5902	ALLOCATED OUT	(1,586,424)	(1,847,721)	(2,612,260)	(2,750,160)
	TOTAL, MAINTENANCE/STREETS	\$6,851,392	\$7,645,572	\$8,726,730	\$8,177,050

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

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

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

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

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

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

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

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

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

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

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 services at various City facilities.

Park and Facility Landscape Maintenance section - The primary goal is to safely maintain the turf and planter beds at forty-two 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 five

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 and the other three crews are responsible for the maintenance of all other Parks, Facilities and ROW's.

Craftsmen Section - This crew of five is responsible for the pool maintenance, large mainline irrigation repairs and keeping playground equipment safe and in good repair. This crew also will service and maintain the new NFC fitness courts to be installed in various city parks and facilities.

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. Most of these projects require Park employees, equipment and materials to complete.

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

DEPARTMENT PRIORITIES

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

MAINTENANCE/PARKS

- To ensure local parks are maintained at levels that will provide maximum usage by our citizens
- To ensure swimming pools are maintained in compliance with County of San Diego Health Department
- To perform landscape maintenance services at all City facilities and Parks
- To maintain all amenities in our public Parks
- To provide clean and sanitized restrooms, playgrounds, park amenities ensuring a first-class experience for our residents

MAJOR BUDGET IMPACTS

- The Parks Division added six temporary part-time positions to the budget. The duties they perform will alleviate full time staff to focus on more technical task and repairs. The net result is lower labor costs incurred while performing entry level duties. The addition of these positions will have a positive effect on the budget as well as increase the value of the department's recruiting sources.
- Increase in employee services is primarily due to increase in salaries, PERS-Unfunded Liability, and Workers' Compensation costs.
- Decrease amount projected for Capital Outlay due to one-time purchases
- Increase in internal service charges, primarily building maintenance, fleet services and general liability insurance charges
- Increase in allocations out primarily due to increase in salary and benefit costs

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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-103	MAINTENANCE/PARKS				
5001	REGULAR FULL-TIME	\$1,212,159	\$1,400,017	\$1,648,400	\$1,704,280
5004	TEMPORARY PART-TIME	18,377	11,044	24,130	124,280
5020	OVERTIME	152,873	266,763	125,000	204,420
5025	OTHER EMPLOYEE OVERHEAD	47,469	55,117	60,630	64,060
5026	PERS-NORMAL COST	117,086	133,535	161,710	182,070
5029	PERS-UNFUNDED LIABILITY	390,810	426,400	541,990	519,030
5027	MEDICAL	197,435	206,472	246,450	294,130
5028	WORKERS' COMPENSATION	80,268	112,298	127,530	141,130
5030	FLEXIBLE BENEFITS	9,223	9,298	10,310	10,490
	TOTAL, EMPLOYEE SERVICES	2,225,699	2,620,945	2,946,150	3,243,890
5101	OFFICE/OPERATING SUPPLIES	412,767	613,684	230,130	230,130
5131	PROFESSIONAL SERVICES/CONTRACTS	105,747	24,187	21,000	61,000
5160	TRAINING AND MEETINGS	0	0	1,000	4,000
5162	DUES AND SUBSCRIPTIONS	0	170	280	280
5168	PERMITS	0	0	3,270	3,870
5170	UTILITIES	196,353	268,672	361,360	433,630
5171	WATER	833	1,813	20,000	20,000
5173	OTHER TELEPHONE	7,131	6,920	10,000	10,000
5180	RENT	3,618	5,302	13,000	5,300
	TOTAL, M & O	726,448	920,748	660,040	768,210
5209	OTHER CAPITAL OUTLAY	0	261,210	0	52,000
	TOTAL, CAPITAL OUTLAY	0	261,210	0	52,000
5125	BUILDING MAINTENANCE	342,660	323,600	342,500	340,100
5127	WAREHOUSE	16,760	16,880	17,720	16,440
5164	FLEET SERVICES	166,190	166,190	230,330	157,600
5174	RADIO COMMUNICATIONS	2,460	2,360	2,360	2,560

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
001-103	MAINTENANCE/PARKS				
5175	MAIL & MOBILE SERVICES	0	1,520	1,670	1,150
5178	NETWORK & SYSTEMS ADMINISTRATION	5,750	5,250	6,760	18,140
5183	INSURANCE	52,910	59,070	159,590	40,400
	TOTAL, INTERNAL SERVICE CHARGES	586,730	574,870	760,930	576,390
	SUBTOTAL, MAINTENANCE/PARKS	3,538,877	4,377,773	4,367,120	4,640,490
5901	ALLOCATED IN	14,320	15,040	15,140	13,550
5902	ALLOCATED OUT	(260,020)	(434,447)	(425,490)	(432,620)
	TOTAL, MAINTENANCE/PARKS	\$3,293,177	\$3,958,366	\$3,956,770	\$4,221,420

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

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

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

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

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

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

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

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

ANNUAL OPERATING BUDGET



2023/24



RADIO COMMUNICATIONS



DESCRIPTION

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

DEPARTMENT PRIORITIES

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

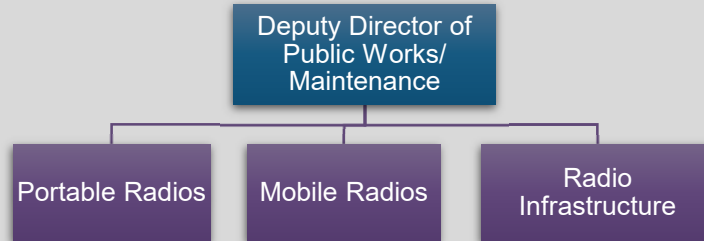
MAJOR BUDGET IMPACTS

- No Major Budget Impacts

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

RADIO COMMUNICATIONS

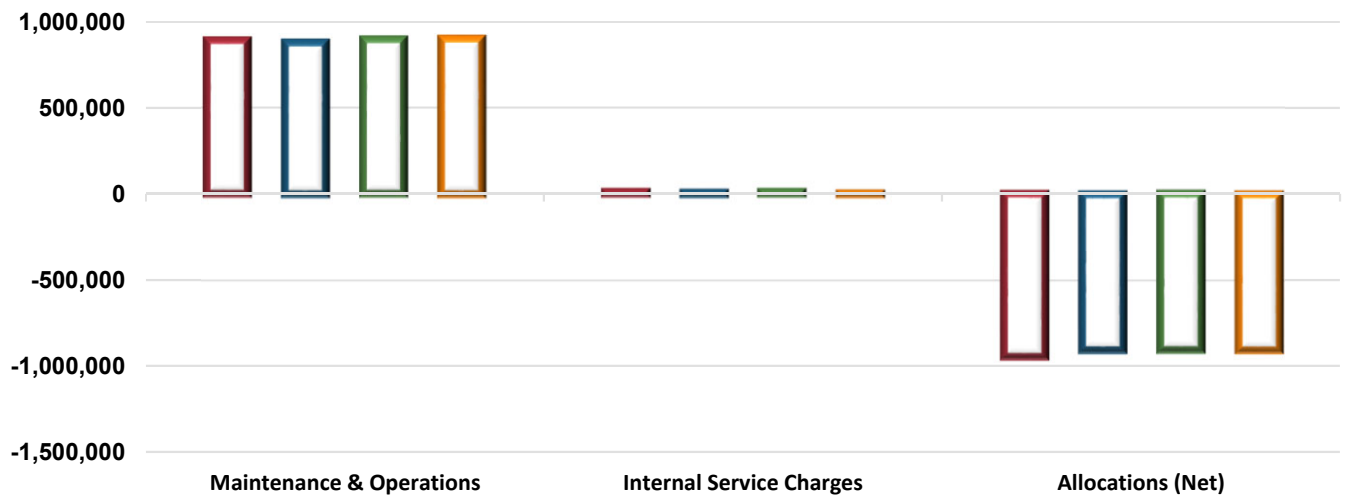
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
BUDGET:				
Maintenance & Operations	\$888,813	\$876,801	\$894,940	\$899,020
Internal Service Charges	10,990	10,140	12,030	5,060
Allocations (Net)	(945,910)	(904,740)	(906,970)	(904,080)
Total Budget	(\$46,107)	(\$17,799)	\$0	\$0

LINE ITEM DETAIL TREND



■ 2020/21 ACTUAL

■ 2021/22 REVISED

■ 2022/23 BUDGET

■ 2023/24 BUDGET

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
001-404	RADIO COMMUNICATIONS				
5126	MAINTENANCE OF EQUIPMENT	\$0	\$0	\$15,000	\$15,000
5131	PROFESSIONAL SERVICES/CONTRACTS	255,423	242,784	242,820	243,510
5170	UTILITIES	13,295	13,976	17,000	20,400
5501	INTEREST	78,469	63,351	47,850	31,870
5525	LOAN PRINCIPAL EXPENSE	541,626	556,689	572,270	588,240
	TOTAL, M & O	888,813	876,801	894,940	899,020
5125	BUILDING MAINTENANCE	6,990	6,030	8,350	5,060
5172	TELECOMMUNICATIONS	3,970	4,060	3,680	0
5183	INSURANCE	30	50	0	0
	TOTAL, INTERNAL SERVICE CHARGES	10,990	10,140	12,030	5,060
	SUBTOTAL, RADIO COMMUNICATIONS	899,803	886,941	906,970	904,080
5902	ALLOCATED OUT	(945,910)	(904,740)	(906,970)	(904,080)
	TOTAL, RADIO COMMUNICATIONS	(\$46,107)	(\$17,799)	\$0	\$0

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

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

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

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

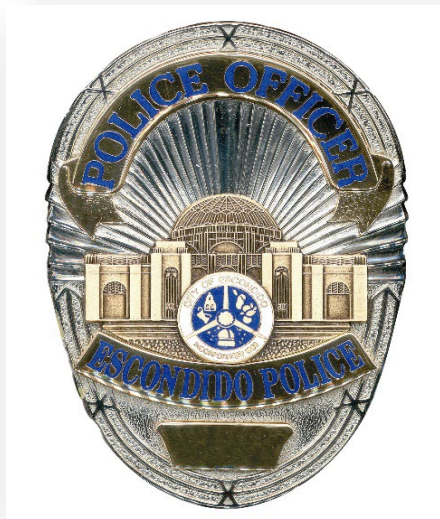
ANNUAL OPERATING BUDGET



2023/24



POLICE



DESCRIPTION

ESCONDIDO POLICE DEPARTMENT MISSION STATEMENT: *To protect our community through exceptional police service.*

The Police Department is responsible for maintaining public order and safety through the enforcement of the law, detecting criminal activity, and investigating crimes. Furthermore, the Police Department works cooperatively with the community to address crime through crime prevention activities, problem-solving methods, and community engagement. This collaborative approach, known as Community Policing, balances reactive police responses with proactive problem-solving practices. The Community Policing philosophy complements the Escondido Police Department's three pillar performance

areas of Crime, Crashes, and Community.

DEPARTMENT PRIORITIES

Crime: Reduce crime and the fear of crime through data analysis, proactive policing, and modern investigative methods.

Crashes: Improve traffic safety through data driven enforcement. Focused enforcement towards traffic violations that contribute to serious injury and fatal collisions.

- DUI Driver
- Excessive Speed
- Moving violations, including running red lights and stop signs.

COMMUNITY: Increase community partnerships, engagement, and trust.

ORGANIZATION STRUCTURE

The Escondido Police Department is led by the Chief of Police and four executive staff members. Each executive staff member commands a Bureau.

POLICE

OPERATIONS BUREAU

The Operations Bureau includes the Patrol Division, the Traffic Division, the K-9 Unit, the COPPS (Community Oriented Policing and Problem Solving) Unit, the Custody Transport Unit, and police volunteer programs. Each year, the Patrol Division responds to approximately 53,000 calls for service; responds to 1,000 traffic collisions; and makes 5,300 arrests. Members of the Operations Bureau routinely attend community meetings, community events, and speak to youth at our local schools.

INVESTIGATIONS BUREAU

The Investigations Bureau includes teams of detectives, sergeants, community service officers, analysts, forensic technicians, and administrative staff to investigate crimes and improve community safety. Units within the Investigations Bureau includes the Crimes of Violence Unit, Family Protection Unit, Crimes of Property Unit, Gang Investigation Unit, Special Investigation Unit, Criminal Intelligence Unit, and Forensic Services Unit.

SUPPORT SERVICES BUREAU

Teams within the Support Services Bureau support front-line law enforcement and serve the community through communication, customer service and administrative assistance. Units within the Support Services Bureau include the Police/Fire Communications Center (Dispatch), Business Division, the Property and Evidence Division, and the Records Division.

PROFESSIONAL STANDARDS BUREAU

The Professional Standards Bureau focuses on preparing, training, and recruiting officers and professional staff members to work professionally and cooperatively with the community.

ADDITIONAL INFORMATION ABOUT THE ESCONDIDO POLICE DEPARTMENT

- 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](https://twitter.com/escondidopolice)

Facebook: www.facebook.com/escondidopolice

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

POLICE

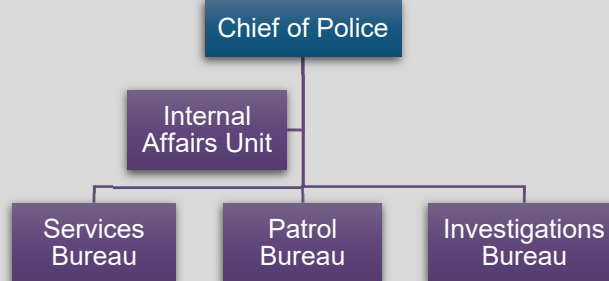
MAJOR BUDGET IMPACTS

- 2.5% contractual across the board salary range increase on 1/1/2023 for all Police Officers. This affects both salary and overtime rates.
- 3.6% contractual across the board salary range increase on 1/1/2023 for all Police Sergeants. This affects both salary and overtime rates.
- Increase of \$163,030 to Animal Control Contract

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

POLICE

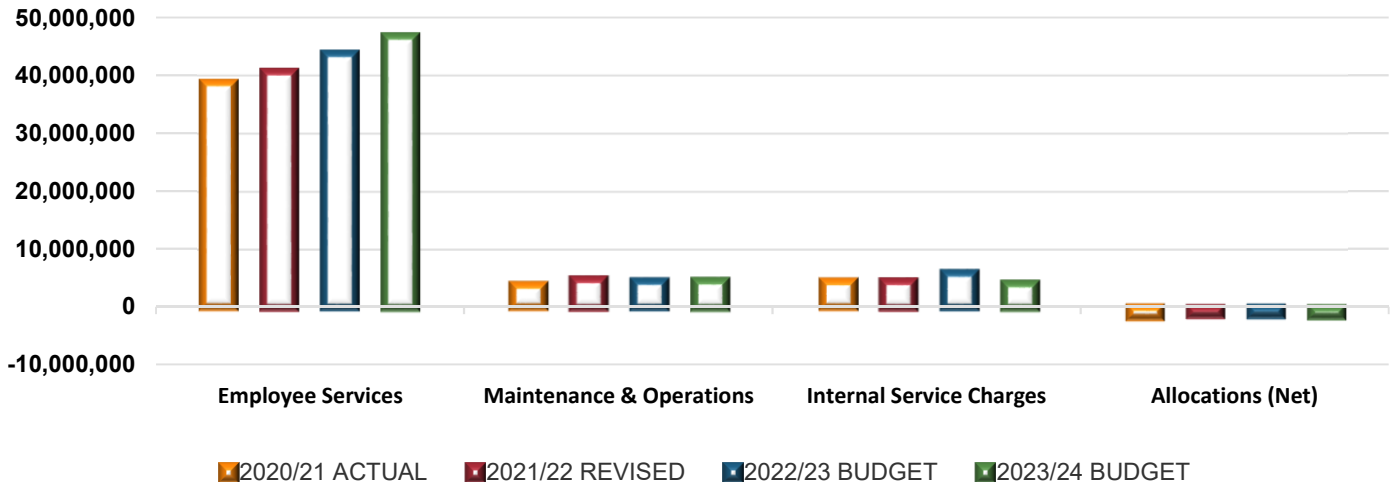
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	217.0	210.0	216.0	218.0
Regular Part-Time (FTE)	0.0	0.0	0.0	0.0
Temporary Part-Time (FTE)	12.1	4.1	4.1	4.1
Department Total	229.1	214.1	220.1	222.1
BUDGET:				
Employee Services	\$38,748,132	\$40,633,795	\$43,776,650	\$46,781,190
Maintenance & Operations	3,877,491	4,927,724	4,531,860	4,697,890
Internal Service Charges	4,482,460	4,588,910	5,988,270	4,194,880
Allocations (Net)	(1,782,699)	(1,251,539)	(1,357,420)	(1,464,140)
Total Budget	\$45,325,384	\$48,898,890	\$52,939,360	\$54,209,820

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-500	POLICE				
5001	REGULAR FULL-TIME	\$20,673,274	\$20,845,682	\$23,183,270	\$24,547,290
5002	CONTRACT/GRANT FUNDED	361	0	0	0
5004	TEMPORARY PART-TIME	102,551	538,613	82,580	82,580
5020	OVERTIME	2,645,701	3,107,323	1,777,280	1,777,280
5025	OTHER EMPLOYEE OVERHEAD	645,349	650,557	672,030	682,060
5026	PERS-NORMAL COST	3,753,359	3,696,412	4,050,490	4,844,980
5029	PERS-UNFUNDED LIABILITY	6,823,363	7,578,224	8,524,070	8,676,150
5027	MEDICAL	2,140,190	2,094,643	2,585,540	2,671,200
5028	WORKERS' COMPENSATION	1,817,240	1,980,603	2,719,480	3,335,660
5030	FLEXIBLE BENEFITS	146,743	141,738	181,910	163,990
	TOTAL, EMPLOYEE SERVICES	38,748,132	40,633,795	43,776,650	46,781,190
5101	OFFICE/OPERATING SUPPLIES	398,921	730,144	625,330	628,330
5105	SAFETY EQUIPMENT	345,065	727,700	749,650	749,650
5126	MAINTENANCE OF EQUIPMENT	27,477	18,480	21,160	21,160
5131	PROFESSIONAL SERVICES/CONTRACTS	2,348,650	2,580,409	2,488,720	2,651,750
5160	TRAINING AND MEETINGS	76,526	146,553	100,000	100,000
5161	MILEAGE REIMBURSEMENT	346	154	1,500	1,500
5162	DUES AND SUBSCRIPTIONS	27,371	30,088	12,180	12,180
5167	ADVERTISING & PRINTING	0	1,794	15,000	15,000
5169	OTHER INSURANCE	30,260	0	77,760	77,760
5170	UTILITIES	1,967	0	3,000	3,000
5173	OTHER TELEPHONE	66,814	71,454	126,160	126,160
5180	RENT	19,347	31,604	9,140	9,140
5184	TUITION	76,151	142,966	75,000	75,000
5190	OTHER EXPENSE	46,412	68,971	48,130	48,130
5193	SOFTWARE	151,520	179,869	134,130	134,130
5194	MINOR OFFICE EQUIPMENT	260,665	197,537	45,000	45,000

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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-500	POLICE				
	TOTAL, M & O	3,877,491	4,927,724	4,531,860	4,697,890
5125	BUILDING MAINTENANCE	1,279,770	1,337,820	1,458,690	1,561,900
5164	FLEET SERVICES	1,282,770	1,282,770	1,890,020	641,390
5165	DUPLICATING	64,560	59,140	63,110	70,670
5172	TELECOMMUNICATIONS	127,420	139,950	131,430	140,830
5174	RADIO COMMUNICATIONS	583,070	553,910	555,590	548,200
5175	MAIL & MOBILE SERVICES	20,680	47,990	50,760	57,580
5178	NETWORK & SYSTEMS ADMINISTRATION	580,890	603,470	657,810	816,210
5183	INSURANCE	543,300	563,860	1,180,860	358,100
	TOTAL, INTERNAL SERVICE CHARGES	4,482,460	4,588,910	5,988,270	4,194,880
	SUBTOTAL, POLICE	47,108,083	50,150,429	54,296,780	55,673,960
5901	ALLOCATED IN	12,807	0	0	0
5902	ALLOCATED OUT	(1,795,506)	(1,251,539)	(1,357,420)	(1,464,140)
	TOTAL, POLICE	\$45,325,384	\$48,898,890	\$52,939,360	\$54,209,820

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
001-500 POLICE				
5001-001-500 REGULAR FULL-TIME				
1 Chief of Police	\$210,250	\$250,000	\$39,750	18.9%
4 Community Service Officers	246,200	245,270	(930)	-0.4%
1 Crime Analyst	72,590	61,110	(11,480)	-15.8%
2 Customer Service Representative I/II	92,780	88,580	(4,200)	-4.5%
1 Division Coordinator	47,730	52,630	4,900	10.3%
1 Executive Assistant-Chief of Police	84,140	84,140	0	0.0%
1 Forensic Services Supervisor	95,190	104,720	9,530	10.0%
1 Latent Print & Evidence Specialist	82,090	82,090	0	0.0%
3 Police Captains	563,910	594,690	30,780	5.5%
7 Police Lieutenants	1,132,300	1,251,920	119,620	10.6%
125 Police Officers	13,124,450	13,997,100	872,650	6.6%
2 Police Projects Specialists	128,260	114,710	(13,550)	-10.6%
1 Police Records Supervisor	62,950	66,110	3,160	5.0%
6 Police Records Technicians	297,010	284,820	(12,190)	-4.1%
23 Police Sergeants	3,297,860	3,591,400	293,540	8.9%
1 Police Services Analyst	130,620	81,890	(48,730)	-37.3%
1 Police Training Coordinator	62,570	62,570	0	0.0%
1 Program Coordinator	0	65,700	65,700	100.0%
1 Property & Evidence Supervisor	70,790	70,790	0	0.0%
1 Property & Evidence Technician I	39,230	39,420	190	0.5%
1 Public Safety Communications Manager	111,300	111,300	0	0.0%
24 Public Safety Dispatchers I/II	1,824,610	1,818,580	(6,030)	-0.3%
4 Public Safety Shift Supervisors	372,560	374,060	1,500	0.4%
1 Sr. Crime Analyst	71,810	67,370	(4,440)	-6.2%
1 Sr. Property Evidence Technician	52,630	52,630	0	0.0%
1 Criminal Intelligence Analyst	90,610	90,610	0	0.0%
1 Criminal Intelligence Supervisor	105,080	105,080	0	0.0%
1 Deputy Director of Police Support Services	116,870	116,870	0	0.0%
Acting Pay	20,000	20,000	0	0.0%
Bilingual Pay	139,800	164,050	24,250	17.3%
Float Holiday Payoff	150,000	150,000	0	0.0%
Holiday Pay	200,000	200,000	0	0.0%
POST Increases	18,280	18,280	0	0.0%
Shift Pay	42,400	42,400	0	0.0%
Tactical Operations Pay	26,400	26,400	0	0.0%
	23,183,270	24,547,290	1,364,020	5.9%
5004-001-500 TEMPORARY PART-TIME				
5 Parking Attendants	82,580	82,580	0	0.0%

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

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
001-500 POLICE				
5020-001-500 OVERTIME				
Bilingual Pay	25,000	25,000	0	0.0%
Comp Time Contingency	80,000	80,000	0	0.0%
Holiday Pay	350,000	350,000	0	0.0%
Overtime - Canine Pay	103,490	103,490	0	0.0%
Overtime - Court	118,000	118,000	0	0.0%
Overtime - Emergency Operations	179,420	179,420	0	0.0%
Overtime - Extended Day/Callback	551,980	551,980	0	0.0%
Overtime - Motor Pay	98,270	98,270	0	0.0%
Overtime - Task Force	44,000	44,000	0	0.0%
Overtime - Training (Mandated)	227,120	227,120	0	0.0%
	<u>1,777,280</u>	<u>1,777,280</u>	0	0.0%
EMPLOYEE OVERHEAD:				
5025-001-500 OTHER EMPLOYEE OVERHEAD	672,030	682,060	10,030	1.5%
5026-001-500 PERS-NORMAL COST	4,050,490	4,844,980	794,490	19.6%
5029-001-500 PERS-UNFUNDED LIABILITY	8,524,070	8,676,150	152,080	1.8%
5027-001-500 MEDICAL	2,585,540	2,671,200	85,660	3.3%
5028-001-500 WORKERS' COMPENSATION	2,719,480	3,335,660	616,180	22.7%
5030-001-500 FLEXIBLE BENEFITS	181,910	163,990	(17,920)	-9.9%
TOTAL, EMPLOYEE SERVICES	43,776,650	46,781,190	3,004,540	6.9%
5101-001-500 OFFICE/OPERATING SUPPLIES				
Canine Food and Supplies	6,000	6,000	0	0.0%
Computer Aided Dispatch Equipment	294,630	294,630	0	0.0%
Crime Lab Chemicals and Evidence Tech Supplies	12,000	12,000	0	0.0%
General Office Supplies (Toner, Paper, etc.)	25,000	28,000	0	0.0%
Patrol & Field Supplies (Batteries,Gloves,Safety Glasses,etc.)	115,000	115,000	0	0.0%
Range Armory Class Supplies and Targets	10,000	10,000	0	0.0%
Uniform Allowance (Including Reserve Officers)	162,700	162,700	0	0.0%
	<u>625,330</u>	<u>628,330</u>	0	0.0%

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

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

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

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

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

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
001-500 POLICE				
5190-001-500 OTHER EXPENSE				
Awards Dinner (Cadets)	1,600	1,600	0	0.0%
Chaplain's Program (Association Dues & Conferences)	2,000	2,000	0	0.0%
Emergency Operations Fund	500	500	0	0.0%
Employee Recognition	7,000	7,000	0	0.0%
Explorer/Cadet Program	6,800	6,800	0	0.0%
Generator Fuel (Traffic and Range)	5,000	5,000	0	0.0%
Reserve Program	2,000	2,000	0	0.0%
Seals, Lettering, Striping	15,000	15,000	0	0.0%
Special Events	4,000	4,000	0	0.0%
Volunteer Program	4,230	4,230	0	0.0%
	<u>48,130</u>	<u>48,130</u>	0	0.0%
5193-001-500 SOFTWARE				
CopWare/TMS (Training)	4,180	4,180	0	0.0%
Emergency Medical Interface License Fee	30,000	30,000	0	0.0%
Software Licensing	99,950	99,950	0	0.0%
	<u>134,130</u>	<u>134,130</u>	0	0.0%
5194-001-500 MINOR OFFICE EQUIPMENT				
Computer Maintenance Supplies	10,000	10,000	0	0.0%
Desktop Computers	20,000	20,000	0	0.0%
Replacement Modems, Antennas, Cabling & UB Keys	15,000	15,000	0	0.0%
	<u>45,000</u>	<u>45,000</u>	0	0.0%
TOTAL, M & O	4,531,860	4,697,890	163,030	3.6%
5125-001-500 BUILDING MAINTENANCE	1,458,690	1,561,900	103,210	7.1%
5164-001-500 FLEET SERVICES	1,890,020	641,390	(1,248,630)	-66.1%
5165-001-500 DUPLICATING	63,110	70,670	7,560	12.0%
5172-001-500 TELECOMMUNICATIONS	131,430	140,830	9,400	7.2%
5174-001-500 RADIO COMMUNICATIONS	555,590	548,200	(7,390)	-1.3%
5175-001-500 MAIL & MOBILE SERVICES	50,760	57,580	6,820	13.4%
5178-001-500 NETWORK & SYSTEMS ADMINISTRATION	657,810	816,210	158,400	24.1%

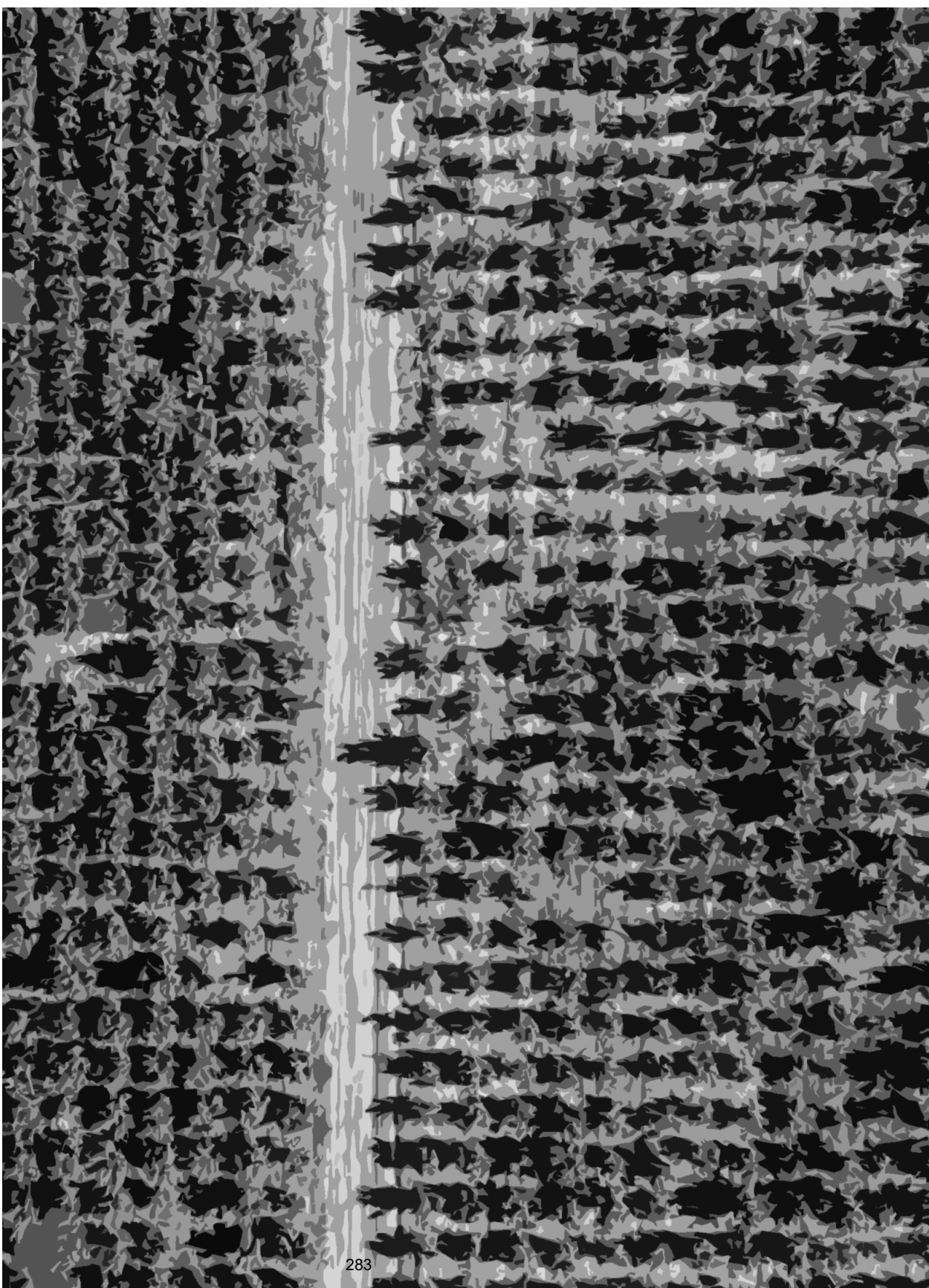
CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Line Item Detail

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
001-500 POLICE				
5183-001-500 INSURANCE				
General Liability Insurance	1,101,400	269,180	(832,220)	-75.6%
Property Insurance	<u>79,460</u>	<u>88,920</u>	9,460	11.9%
	1,180,860	358,100	(822,760)	-69.7%
TOTAL, INTERNAL SERVICE CHARGES	5,988,270	4,194,880	(1,793,390)	-29.9%
SUBTOTAL, POLICE	54,296,780	55,673,960	1,374,180	2.5%
5902-001-500 ALLOCATED OUT				
Wastewater	(40,720)	(43,930)	(3,210)	7.9%
Water	<u>(1,316,700)</u>	<u>(1,420,210)</u>	(103,510)	7.9%
	(1,357,420)	(1,464,140)	(106,720)	7.9%
TOTAL, POLICE	\$52,939,360	\$54,209,820	\$1,267,460	2.4%

ANNUAL OPERATING BUDGET



2023/24



**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

FIRE



DESCRIPTION

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

Response Team (CERT) and an active Support Volunteer program and opportunities for citizens to help improve our fire hydrant system. In addition, the Fire Department invests in the future of Escondido's youth through an impactful Fire Explorer program that has helped launch public safety careers for many community members.

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

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

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

DEPARTMENT PRIORITIES

- Ensure personnel, apparatus and equipment are prepared for effective and efficient response to emergencies
- Recruit and retain high quality and diverse personnel who have a passion for service and professional growth

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

FIRE

- Maintain, repair and replace aging facilities, apparatus, equipment and safety gear to ensure the Department's effectiveness. Address past deferred maintenance to maintain current effectiveness and mitigate future cost growth
- Ensure the physical and behavioral health and safety of all Fire Department personnel through illness and injury mitigation and prevention, wellness and peer support programs
- Utilize technologies to improve department efficiencies and accountability:
 - Evaluate the available data through the Computer Aided Dispatch (CAD), Patient Care Records (PCR), Records Management System (RMS), and Geographic Information Systems (GIS) to develop a thorough understanding of the needs of the community and the effectiveness of the Fire Department
 - Fully implement the Regional Communication Interoperability Project (RCIP) or CAD-to-CAD so Escondido is able to fully integrate into and maximize auto and mutual aid
- Provide responsive building plans review and fire code application through excellent customer service
- Provide risk reduction through regular inspections of mandated and permitted businesses and safety education programs with community partners

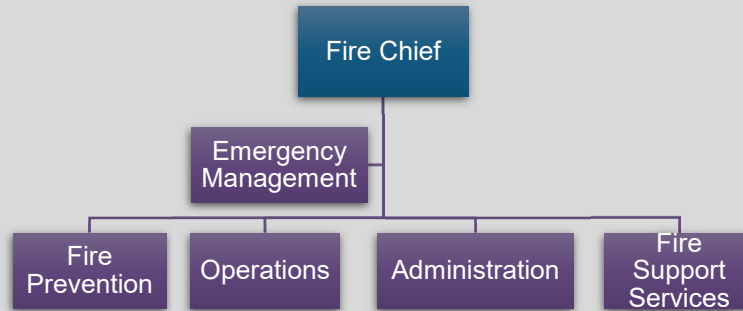
MAJOR BUDGET IMPACTS

- 2.5% contractual across the board salary range increase on 1/1/2023 for all members of the Escondido Firefighters Association (EFA) which includes Captains, Engineers, Firefighter/Paramedics and Paramedics. This affects both salary and overtime rates.
- Increased utility costs from SDG&E. Rate increases impacted our Utilities line item by 25%.
- New line item – \$1.8 million for the Public Providers Ground Emergency Medical Transportation (PP-GEMT) Intergovernmental Transfer (IGT) Program. Managed by the California Department of Health Care Services, agencies that provide ambulance transportation, pay into a fund that provides DHCS with the non-federal share of funds that are then matched with federal funds to increase the reimbursement for Medical patients. The estimated increased revenue for Escondido is estimated to be \$3.5 million. Accounting for IGT cost, the elimination of previous revenue programs for Medical patients, and patient bill costs, the new net revenue is estimated to be \$1.7 million this year.

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

FIRE/EMERGENCY MANAGEMENT

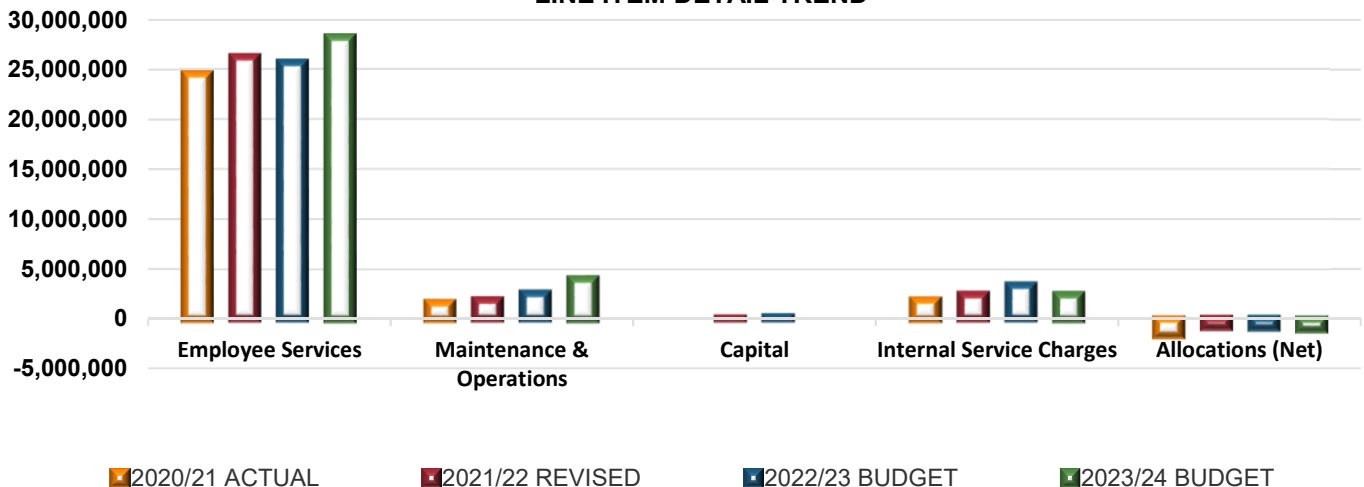
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	121.0	121.0	123.0	123.0
Regular Part-Time (FTE)	0.8	0.8	0.0	0.0
Temporary Part-Time (FTE)	0.8	0.8	0.8	0.8
Department Total	122.6	122.6	123.8	123.8
BUDGET:				
Employee Services	\$24,455,278	\$26,150,524	\$25,602,120	\$28,155,350
Maintenance & Operations	1,633,518	1,855,779	2,542,660	4,031,910
Capital Outlay	0	34,402	160,000	0
Internal Service Charges	1,888,360	2,416,500	3,359,970	2,441,400
Allocations (Net)	(1,648,101)	(857,000)	(943,320)	(1,029,440)
Total Budget	\$26,329,054	\$29,600,205	\$30,721,430	\$33,599,220

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-600	FIRE				
5001	REGULAR FULL-TIME	\$11,211,181	\$11,469,804	\$12,798,830	\$14,021,030
5003	REGULAR PART-TIME	28,386	0	0	0
5004	TEMPORARY PART-TIME	344,114	451,433	15,570	16,000
5020	OVERTIME	4,215,300	4,916,020	2,596,700	3,718,090
5025	OTHER EMPLOYEE OVERHEAD	399,117	414,489	392,250	403,570
5026	PERS-NORMAL COST	2,207,844	2,240,312	2,338,410	2,790,630
5029	PERS-UNFUNDED LIABILITY	3,517,356	4,044,302	4,670,290	4,611,900
5027	MEDICAL	1,361,664	1,326,955	1,568,480	1,399,000
5028	WORKERS' COMPENSATION	966,141	1,073,034	999,900	972,320
5030	FLEXIBLE BENEFITS	63,223	66,336	69,900	70,680
TOTAL, EMPLOYEE SERVICES		24,314,326	26,002,686	25,450,330	28,003,220
5101	OFFICE/OPERATING SUPPLIES	561,630	604,460	654,260	652,630
5105	SAFETY EQUIPMENT	128,785	174,058	310,500	277,500
5111	GAS	3,617	2,268	0	0
5118	MISCELLANEOUS MOTIVE	7,278	10,786	300	300
5126	MAINTENANCE OF EQUIPMENT	54,514	80,057	115,250	127,750
5131	PROFESSIONAL SERVICES/CONTRACTS	529,357	567,871	925,030	2,346,740
5148	PERMITS	2,420	5,645	3,500	0
5160	TRAINING AND MEETINGS	15,703	28,677	28,250	27,250
5161	MILEAGE REIMBURSEMENT	622	179	0	0
5162	DUES AND SUBSCRIPTIONS	5,367	4,652	10,450	9,450
5167	ADVERTISING AND PRINTING	337	351	500	500
5168	PERMITS	0	0	0	5,700
5170	UTILITIES	214,769	249,091	296,630	370,000
5171	WATER	6,841	6,708	7,500	7,500
5173	OTHER TELEPHONE	28,494	34,943	54,500	49,200
5184	TUITION	28,933	27,214	45,000	65,800
5190	OTHER EXPENSE	3,115	2,346	23,000	22,500

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
001-600	FIRE				
5193	SOFTWARE	32,831	33,435	31,840	31,840
5194	MINOR OFFICE EQUIPMENT	0	0	5,000	5,000
TOTAL, M & O		1,624,614	1,832,742	2,511,510	3,999,660
5209	OTHER CAPITAL OUTLAY	0	34,402	160,000	0
TOTAL, CAPITAL OUTLAY		0	34,402	160,000	0
5125	BUILDING MAINTENANCE	342,330	335,230	402,340	966,300
5164	FLEET SERVICES	826,790	1,290,320	1,897,570	645,160
5165	DUPLICATING	20,640	14,700	21,550	22,520
5172	TELECOMMUNICATIONS	50,330	62,810	57,200	49,380
5174	RADIO COMMUNICATIONS	206,970	200,430	200,730	187,490
5175	MAIL & MOBILE SERVICES	19,960	10,390	11,270	10,520
5178	NETWORK & SYSTEMS ADMINISTRATION	137,870	170,210	198,610	288,620
5183	INSURANCE	243,430	294,480	532,860	232,990
TOTAL, INTERNAL SERVICE CHARGES		1,848,320	2,378,570	3,322,130	2,402,980
SUBTOTAL, FIRE		27,787,260	30,248,400	31,443,970	34,405,860
5902	ALLOCATED OUT	(1,648,101)	(857,000)	(943,320)	(1,029,440)
TOTAL, FIRE		\$26,139,159	\$29,391,400	\$30,500,650	\$33,376,420

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
001-600 FIRE				
5001-001-600 REGULAR FULL-TIME				
1 Fire Chief	\$217,290	\$231,000	\$13,710	6.3%
2 4 Administrative Assistants	42,770	85,250	42,480	99.3%
1 Administrative Coordinator	58,640	61,580	2,940	5.0%
1 Department Aide	38,440	0	(38,440)	-100.0%
1 Deputy Fire Chief	189,070	198,520	9,450	5.0%
1 EMS Program Coordinator	69,050	69,060	10	0.0%
15 48 EMT/Paramedics	801,030	962,450	161,420	20.2%
1 Fire Admin Services Manager	81,890	81,880	(10)	0.0%
3 Fire Battalion Chiefs	479,280	503,240	23,960	5.0%
24 Fire Captains	3,064,270	3,355,330	291,060	9.5%
1 Fire Division Chief	178,230	187,140	8,910	5.0%
24 Fire Engineers	2,584,170	2,835,930	251,760	9.7%
42 39 Firefighter/Paramedics	3,878,560	4,167,970	289,410	7.5%
1 Fire Marshal	98,070	127,020	28,950	29.5%
5 Fire Prevention Specialists	366,950	372,850	5,900	1.6%
Bilingual Pay	35,400	36,300	900	2.5%
Certification/Education Pay	52,000	56,000	4,000	7.7%
Holiday Pay	495,420	572,210	76,790	15.5%
Longevity Stipend	24,000	73,000	49,000	204.2%
Paramedic Mentor/Preceptor Pay	20,000	20,000	0	0.0%
Paramedic Recertification Pay	18,900	18,900	0	0.0%
TOU Pay	5,400	5,400	0	0.0%
	12,798,830	14,021,030	1,222,200	9.5%
5004-001-600 TEMPORARY PART-TIME				
1 Fire Service Officer	15,570	16,000	430	2.8%
5020-001-600 OVERTIME				
Battalion Chief Non-Scheduled Hours	93,200	95,390	2,190	2.3%
Constant-Staffing Program	2,048,000	3,166,000	1,118,000	54.6%
Fire Suppression Compensatory Time Payoff	11,300	12,500	1,200	10.6%
FLSA	374,500	374,500	0	0.0%
Paramedic Program - Regular Overtime	60,700	60,700	0	0.0%
Standby Pay	9,000	9,000	0	0.0%
	2,596,700	3,718,090	1,121,390	43.2%
EMPLOYEE OVERHEAD:				
5025-001-600 OTHER EMPLOYEE OVERHEAD	392,250	403,570	11,320	2.9%
5026-001-600 PERS-NORMAL COST	2,338,410	2,790,630	452,220	19.3%
5029-001-600 PERS-UNFUNDED LIABILITY	4,670,290	4,611,900	(58,390)	-1.3%
5027-001-600 MEDICAL	1,568,480	1,399,000	(169,480)	-10.8%
5028-001-600 WORKERS' COMPENSATION	999,900	972,320	(27,580)	-2.8%

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
001-600 FIRE				
5030-001-600 FLEXIBLE BENEFITS	69,900	70,680	780	1.1%
TOTAL, EMPLOYEE SERVICES	25,450,330	28,003,220	2,552,890	10.0%
 5101-001-600 OFFICE/OPERATING SUPPLIES				
Awards, Plaques & Volunteer Recognition/Badges	3,500	3,500	0	0.0%
Building & Grounds Maintenance Supplies	4,000	5,000	1,000	25.0%
Chaplain Program	500	500	0	0.0%
Display Screen Technology	2,000	0	(2,000)	-100.0%
EMS Durable Supplies	5,000	5,000	0	0.0%
EMS Supplies	350,000	350,000	0	0.0%
Explorer Program	1,500	1,500	0	0.0%
Fire Prevention/Investigation Supplies	7,130	5,500	(1,630)	-22.9%
Honor Guard Program	500	500	0	0.0%
Leadership Development Supplies	1,000	1,000	0	0.0%
Office Supplies	9,000	9,000	0	0.0%
Oxygen and Related Supplies	28,000	28,000	0	0.0%
Pharmaceutical Supplies	88,000	88,000	0	0.0%
Replacement Uniforms (Part-Time Employees)	500	500	0	0.0%
Station Supplies	50,000	50,000	0	0.0%
Training Props and Materials	10,000	10,000	0	0.0%
Uniform Allowance	91,630	91,630	0	0.0%
Volunteer Program	2,000	3,000	1,000	50.0%
	<u>654,260</u>	<u>652,630</u>	(1,630)	-0.2%
 5105-001-600 SAFETY EQUIPMENT				
Communication Equipment	15,000	15,000	0	0.0%
Fire Engine Equipment	24,000	24,000	0	0.0%
Fire Hose	50,000	45,000	(5,000)	-10.0%
Firefighting Foam	6,000	6,000	0	0.0%
Personal Protective Equipment	200,000	160,000	(40,000)	-20.0%
Prevention Personal Protective Equipment	3,000	4,000	1,000	33.3%
Rope Rescue Equipment	0	10,000	10,000	100.0%
Safety Glasses	1,000	1,000	0	0.0%
SCBA Equipment	10,000	10,000	0	0.0%
TOU Equipment	1,500	2,500	1,000	66.7%
	<u>310,500</u>	<u>277,500</u>	(33,000)	-10.6%
 5118-001-600 MISCELLANEOUS MOTIVE				
FasTrak	300	300	0	0.0%

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
001-600 FIRE				
5126-001-600 MAINTENANCE OF EQUIPMENT				
Annual Pax Contract Maintenance	1,000	500	(500)	-50.0%
Carpet Cleaning for Stations	12,000	13,000	1,000	8.3%
Compressor Maintenance & Testing	1,500	3,500	2,000	133.3%
EKG Battery Replacement	4,750	4,750	0	0.0%
EKG Monitors Maintenance Agreement	15,000	13,000	(2,000)	-13.3%
Exhaust Removal System Maintenance	4,000	4,000	0	0.0%
Gurney Maintenance Program	15,000	13,000	(2,000)	-13.3%
Hose & Ladder Testing	13,000	15,000	2,000	15.4%
O2 Maintenance Program	2,000	2,000	0	0.0%
Paramedic Equipment Repair	1,000	1,000	0	0.0%
SCBA Repair & Maintenance	15,000	15,000	0	0.0%
Station Equipment Repair	1,000	0	(1,000)	-100.0%
Trailer Tower Pump Maintenance Service Parts	0	13,000	13,000	100.0%
Training Facility Maintenance	30,000	30,000	0	0.0%
	115,250	127,750	12,500	10.8%
5131-001-600 PROFESSIONAL SERVICES/CONTRACTS				
Background Outsourcing	25,000	25,000	0	0.0%
Controlled Substance Regulated Waste Contract	2,750	4,750	2,000	72.7%
County of San Diego Pre Hospital Continuing Ed Provider Fee	0	1,500	1,500	100.0%
Cox Cable	180	180	0	0.0%
DHCS Admin Cost Per Transport/Metro Fire Admin Fee	12,500	0	(12,500)	-100.0%
EMS Fee Study	50,000	0	(50,000)	-100.0%
EMS Medical Director Contract	20,800	19,000	(1,800)	-8.7%
EMS, Standards of Coverage Study & Strategic Plan	150,000	150,000	0	0.0%
Extinguisher Servicing	2,500	3,500	1,000	40.0%
First Arriving Contract	0	7,400	7,400	100.0%
First Responder Wellness App & Wellness Counseling	45,000	40,000	(5,000)	-11.1%
Haz Incident Response Team Program	149,300	169,960	20,660	13.8%
NBS Consulting Contract	18,200	9,380	(8,820)	-48.5%
PP-GEMT IGT Program/Admin Fee	0	1,812,370	1,812,370	100.0%
Quality Assurance Fee	374,800	0	(374,800)	-100.0%
RMS - Target Solutions	9,400	9,700	300	3.2%
Station Alerting System Maintenance Contract	39,500	43,900	4,400	11.1%
Training Tower Inspection	5,500	5,500	0	0.0%
Training Tower Pump Service Contract	15,000	0	(15,000)	-100.0%
Turnout Cleaning Inspection & Hydrostatic Testing	0	40,000	40,000	100.0%
Unified Disaster Council Membership	4,600	4,600	0	0.0%
	925,030	2,346,740	1,421,710	153.7%
5160-001-600 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	28,250	27,250	(1,000)	-3.5%

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
001-600 FIRE				
5162-001-600 DUES AND SUBSCRIPTIONS				
Fire Administration/Management Publications/Associations	2,200	2,200	0	0.0%
Fire EMS Publications/Associations	250	250	0	0.0%
Fire Prevention Code Books/Publications/Associations	7,500	6,500	(1,000)	-13.3%
Training Publications/Associations	500	500	0	0.0%
	<u>10,450</u>	<u>9,450</u>	(1,000)	-9.6%
5167-001-600 ADVERTISING AND PRINTING				
Business Cards	500	500	0	0.0%
5168-001-600 PERMITS				
Station EPA Permit & Haz Facility Permits	3,500	5,700	2,200	62.9%
5170-001-600 UTILITIES				
San Diego Gas & Electric	296,630	370,000	73,370	24.7%
5171-001-600 WATER				
Water Service-Other Agencies	7,500	7,500	0	0.0%
5173-001-600 OTHER TELEPHONE				
Cellular Phones Monthly Service (74 cell phones)	27,300	26,800	(500)	-1.8%
EKG Connectivity	1,800	1,800	0	0.0%
EMS Tablet	11,300	2,000	(9,300)	-82.3%
Cell Phone Replacements	0	3,000	3,000	100.0%
Mobile Data Computers	14,100	15,600	1,500	10.6%
	<u>54,500</u>	<u>49,200</u>	(5,300)	-9.7%
5184-001-600 TUITION				
Blue Card Accreditation for Trainers	4,000	4,000	0	0.0%
Blue Card Training	2,000	2,000	0	0.0%
Fire Prevention Classes	4,000	5,000	1,000	25.0%
Rescue/Promotion Tuition Reimbursement	20,000	41,800	21,800	109.0%
Tuition Palomar College Agreement	15,000	13,000	(2,000)	-13.3%
	<u>45,000</u>	<u>65,800</u>	20,800	46.2%

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
001-600 FIRE				
5190-001-600 OTHER EXPENSE				
Advanced Cardiac Life Support Skills Testing	3,000	2,500	(500)	-16.7%
FF1 & FF2 Certification Fees	6,000	8,000	2,000	33.3%
Paramedic Licensing & Re-accreditation Fees	11,000	11,000	0	0.0%
Pre-Hospital Trauma Life Support (PHTLS)	500	1,000	500	100.0%
Prevention Equipment	<u>2,500</u>	<u>0</u>	(2,500)	-100.0%
	23,000	22,500	(500)	-2.2%
5193-001-600 SOFTWARE				
Constant Staffing Software Maintenance & Tech Support	14,500	14,500	0	0.0%
EMS Software Maintenance & Tech Support	16,000	16,000	0	0.0%
MDM Licensing for Tablets & Devices	840	840	0	0.0%
Avenza Pro Software Subscription	<u>500</u>	<u>500</u>	0	0.0%
	31,840	31,840	0	0.0%
5194-001-600 MINOR OFFICE EQUIPMENT				
Gym Equipment	5,000	5,000	0	0.0%
TOTAL, M & O	2,511,510	3,999,660	1,488,150	59.3%
5205-001-600 OFFICE FURNITURE & EQUIPMENT				
Fire Prevention Plans Tables	30,000	0	(30,000)	-100.0%
Fire Station Ice Machines	<u>30,000</u>	<u>0</u>	(30,000)	-100.0%
	60,000	0	(60,000)	-100.0%
5209-001-600 OTHER CAPITAL OUTLAY				
Fire Communication Headsets	100,000	0	(100,000)	-100.0%
TOTAL, CAPITAL OUTLAY	160,000	0	(160,000)	-100.0%
5125-001-600 BUILDING MAINTENANCE	402,340	966,300	563,960	140.2%
5164-001-600 FLEET SERVICES	1,897,570	645,160	(1,252,410)	-66.0%
5165-001-600 DUPLICATING	21,550	22,520	970	4.5%
5172-001-600 TELECOMMUNICATIONS	57,200	49,380	(7,820)	-13.7%
5174-001-600 RADIO COMMUNICATIONS	200,730	187,490	(13,240)	-6.6%

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
001-600 FIRE				
5175-001-600 MAIL & MOBILE SERVICES	11,270	10,520	(750)	-6.7%
5178-001-600 NETWORK & SYSTEMS ADMINISTRATION	198,610	288,620	90,010	45.3%
5183-001-600 INSURANCE				
General Liability Insurance	415,830	101,330	(314,500)	-75.6%
Property Insurance	<u>117,030</u>	<u>131,660</u>	14,630	12.5%
	532,860	232,990	(299,870)	-56.3%
TOTAL, INTERNAL SERVICE CHARGES	3,322,130	2,402,980	(919,150)	-27.7%
SUBTOTAL, FIRE	31,443,970	34,405,860	2,961,890	9.4%
5902-001-600 ALLOCATED OUT				
Wastewater	(28,300)	(30,880)	(2,580)	9.1%
Water	<u>(915,020)</u>	<u>(998,560)</u>	(83,540)	9.1%
	(943,320)	(1,029,440)	(86,120)	9.1%
TOTAL, FIRE	\$30,500,650	\$33,376,420	\$2,875,770	9.4%

EMERGENCY MANAGEMENT



DESCRIPTION

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

Emergency Management maintains the operational readiness of the Emergency Operations Center (EOC) and training of City staff

for their roles within the EOC. Emergency Management also collaborates with local, county, state and regional governments as well as private business partners to plan, train and be prepared for major incidents or disasters.

The following Emergency Plans are also reviewed and updated by Emergency Management:

- Emergency Operations Plan
- Continuity of Operations Plan
- Evacuation and Repopulation Plan
- Mass Care and Shelter Plan
- Multi-Jurisdictional Hazard Mitigation Plan

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

EMERGENCY MANAGEMENT

MAJOR BUDGET IMPACTS

- Increase in salary and PERS-Unfunded Liability costs

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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
001-601	FIRE/EMERGENCY MANAGEMENT				
5001	REGULAR FULL-TIME	\$95,183	\$97,238	\$100,210	\$100,210
5004	TEMPORARY PART-TIME	0	0	0	0
5025	OTHER EMPLOYEE OVERHEAD	3,331	3,353	3,160	3,180
5026	PERS-NORMAL COST	10,366	10,519	10,580	11,570
5029	PERS-UNFUNDED LIABILITY	25,870	29,820	31,020	30,690
5028	WORKERS' COMPENSATION	1,453	2,005	1,610	1,270
5030	FLEXIBLE BENEFITS	4,747	4,903	5,210	5,210
	TOTAL, EMPLOYEE SERVICES	140,951	147,838	151,790	152,130
5101	OFFICE/OPERATING SUPPLIES	3,314	15,295	9,500	9,500
5160	TRAINING AND MEETINGS	33	519	2,000	2,000
5161	MILEAGE REIMBURSEMENT	0	8	100	100
5162	DUES & SUBSCRIPTIONS	275	275	700	700
5167	ADVERTISING AND PRINTING	1,641	3,815	14,700	14,700
5173	OTHER TELEPHONE	1,000	960	1,000	2,100
5184	TUITION	20	0	750	750
5190	OTHER EXPENSE	2,171	2,165	2,400	2,400
5193	SOFTWARE	450	0	0	0
	TOTAL, M & O	8,904	23,037	31,150	32,250
5178	NETWORK & SYSTEMS ADMINISTRATION	40,040	37,930	37,840	38,420
	TOTAL, INTERNAL SERVICE CHARGES	40,040	37,930	37,840	38,420
	TOTAL, FIRE/EMERGENCY MANAGEMENT	\$189,895	\$208,805	\$220,780	\$222,800

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
001-601 FIRE/EMERGENCY MANAGEMENT				
5001-001-601 REGULAR FULL-TIME				
1 Emergency/Disaster Preparedness Manager	\$100,210	\$100,210	\$0	0.0%
EMPLOYEE OVERHEAD:				
5025-001-601 OTHER EMPLOYEE OVERHEAD	3,160	3,180	20	0.6%
5026-001-601 PERS-NORMAL COST	10,580	11,570	990	9.4%
5029-001-601 PERS-UNFUNDED LIABILITY	31,020	30,690	(330)	-1.1%
5028-001-601 WORKERS' COMPENSATION	1,610	1,270	(340)	-21.1%
5030-001-601 FLEXIBLE BENEFITS	5,210	5,210	0	0.0%
TOTAL, EMPLOYEE SERVICES	151,790	152,130	340	0.2%
5101-001-601 OFFICE/OPERATING SUPPLIES				
Community Emergency Response Team (CERT)	3,000	3,000	0	0.0%
EOC Supplies	4,000	4,000	0	0.0%
Miscellaneous Supplies	1,500	1,500	0	0.0%
Police/Fire Command Vehicle Supplies/Equipment	1,000	1,000	0	0.0%
	9,500	9,500	0	0.0%
5160-001-601 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	2,000	2,000	0	0.0%
5161-001-601 MILEAGE REIMBURSEMENT	100	100	0	0.0%
5162-001-601 DUES & SUBSCRIPTIONS				
Dues & Subscriptions	700	700	0	0.0%
5167-001-601 ADVERTISING AND PRINTING				
Event Materials	6,000	6,000	0	0.0%
Public Outreach	7,500	7,500	0	0.0%
Publications	1,200	1,200	0	0.0%
	14,700	14,700	0	0.0%
5173-001-601 OTHER TELEPHONE				
Cellular & EOC MiFi Access Point	1,000	2,100	1,100	110.0%

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

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

ANNUAL OPERATING BUDGET



2023/24



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.

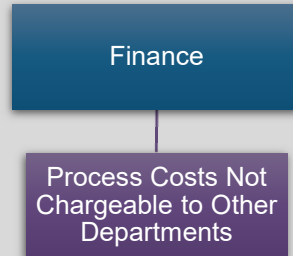
MAJOR BUDGET IMPACTS

- Amounts budgeted in the PERS-Normal Cost account in this department are for a Replacement Benefit Plan, which is a qualified excess benefit arrangement pursuant to the IRC section 415(m).
- Decrease in amount projected for Election costs: No planned elections in 2023
- Increase in Software costs mainly due to implementation of Workday ERP Software

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

NON-DEPARTMENTAL

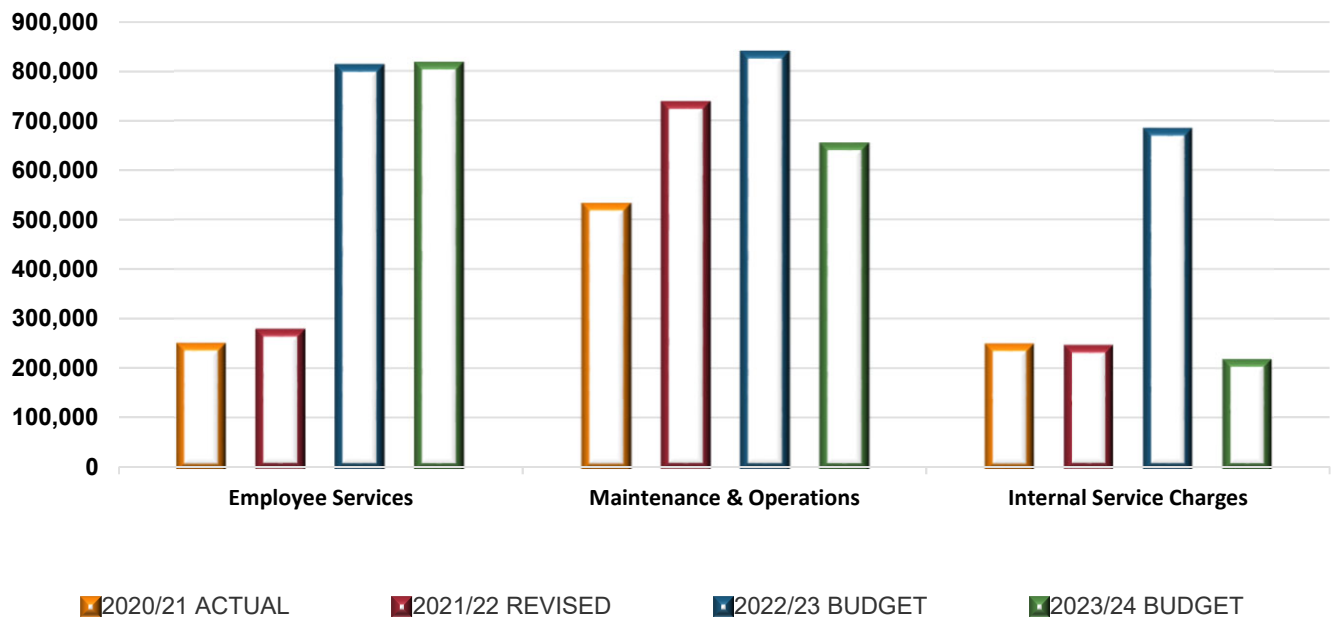
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
BUDGET:				
Employee Services	\$244,402	\$270,454	\$805,000	\$810,000
Maintenance & Operations	525,151	730,383	832,320	647,180
Internal Service Charges	242,810	238,050	676,170	210,280
Total Budget	<u>\$1,012,363</u>	<u>\$1,238,887</u>	<u>\$2,313,490</u>	<u>\$1,667,460</u>

LINE ITEM DETAIL TREND



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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
001-701	NON-DEPARTMENTAL				
5001	REGULAR FULL-TIME	\$0	\$0	\$580,000	\$580,000
5026	REPLACEMENT BENEFIT CONTRIBUTION	223,392	168,368	225,000	230,000
5029	PERS-UNFUNDED LIABILITY	21,010	102,086	0	0
	TOTAL, EMPLOYEE SERVICES	244,402	270,454	805,000	810,000
5131	PROFESSIONAL SERVICES	232	10,000	300	250
5170	UTILITIES	574	693	1,000	1,200
5190	OTHER EXPENSES	401,208	584,173	726,020	343,260
5193	SOFTWARE	123,138	135,517	105,000	302,470
	TOTAL, M & O	525,151	730,383	832,320	647,180
5164	FLEET SERVICES	24,730	29,030	27,870	25,900
5165	DUPLICATING	2,650	2,650	2,650	2,650
5178	NETWORK & SYSTEMS ADMINISTRATION	67,760	58,180	60,930	59,570
5183	INSURANCE	147,670	148,190	584,720	122,160
	TOTAL, INTERNAL SERVICE CHARGES	242,810	238,050	676,170	210,280
5977	COST SAVINGS REDUCTION	0	0	(600,000)	(600,000)
	TOTAL, NON-DEPARTMENTAL	\$1,012,363	\$1,238,887	\$1,713,490	\$1,067,460

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
001-701 NON-DEPARTMENTAL				
5001-001-701 REGULAR FULL-TIME				
Comp-Time Payoff Contingency	\$50,000	\$50,000	\$0	0.0%
Retirement Contingency	300,000	300,000	0	0.0%
Vacation Payoff Contingency	<u>230,000</u>	<u>230,000</u>	0	0.0%
	580,000	580,000	0	0.0%
5026-001-701 PERS-NORMAL COST	225,000	230,000	5,000	2.2%
TOTAL, EMPLOYEE SERVICES	805,000	810,000	5,000	0.6%
5131-001-701 PROFESSIONAL SERVICES				
Cox Cable TV Services - Training Room 1	300	250	(50)	-16.7%
5170-001-701 UTILITIES				
SDG&E - Wireless Communication Equipment	1,000	1,200	200	20.0%
5190-001-701 OTHER EXPENSES				
Amazon Prime Membership (moved to Finance 022)	1,300	0	(1,300)	-100.0%
Election & Translation Costs	401,000	0	(401,000)	-100.0%
LAFCO Fees	40,000	40,000	0	0.0%
Property Tax Administration	131,000	135,000	4,000	3.1%
San Dieguito River Park JPA	<u>152,720</u>	<u>168,260</u>	15,540	10.2%
	726,020	343,260	(382,760)	-52.7%
5193-001-701 SOFTWARE				
Placer.ai Software Subscription	0	34,000	34,000	100.0%
Cityworks AMS/PLL - (25/25 share with Utilities)	105,000	111,300	6,300	6.0%
Workday ERP Software - (11/11 share with Utilities)	<u>0</u>	<u>157,170</u>	157,170	100.0%
	105,000	302,470	197,470	188.1%
TOTAL, M & O	832,320	647,180	(185,140)	-22.2%
5164-001-701 FLEET SERVICES	27,870	25,900	(1,970)	-7.1%
5165-001-701 DUPLICATING	2,650	2,650	0	0.0%
5178-001-701 NETWORK & SYSTEMS ADMINISTRATION	60,930	59,570	(1,360)	-2.2%

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
001-701 NON-DEPARTMENTAL				
5183-001-701 INSURANCE				
General Liability Insurance	584,500	121,930	(462,570)	-79.1%
Property Insurance	<u>220</u>	<u>230</u>	10	4.5%
	584,720	122,160	(462,560)	-79.1%
TOTAL, INTERNAL SERVICE CHARGES	676,170	210,280	(465,890)	-68.9%
5977-001-103 COST SAVINGS REDUCTION				
Cost Savings Reduction	(1,000,000)	(1,000,000)	0	0.0%
Cost Savings Contingency	<u>400,000</u>	<u>400,000</u>	0	0.0%
	(600,000)	(600,000)	0	0.0%
TOTAL, NON-DEPARTMENTAL	\$1,713,490	\$1,067,460	(\$646,030)	-37.7%

ANNUAL OPERATING BUDGET



2023/24



COMMUNITY RELATIONS



DESCRIPTION

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

DEPARTMENT PRIORITIES

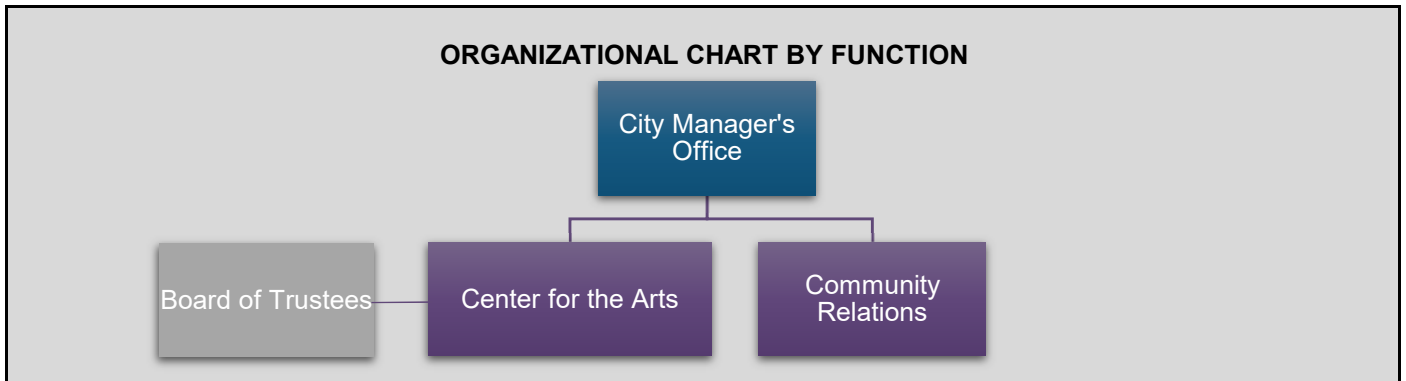
- To bring people of the community together to celebrate cultural and historical activities, and other community events

MAJOR BUDGET IMPACTS

- Increase in amounts projected for Cruisin' Grand, community fireworks, and Veteran's Day parade

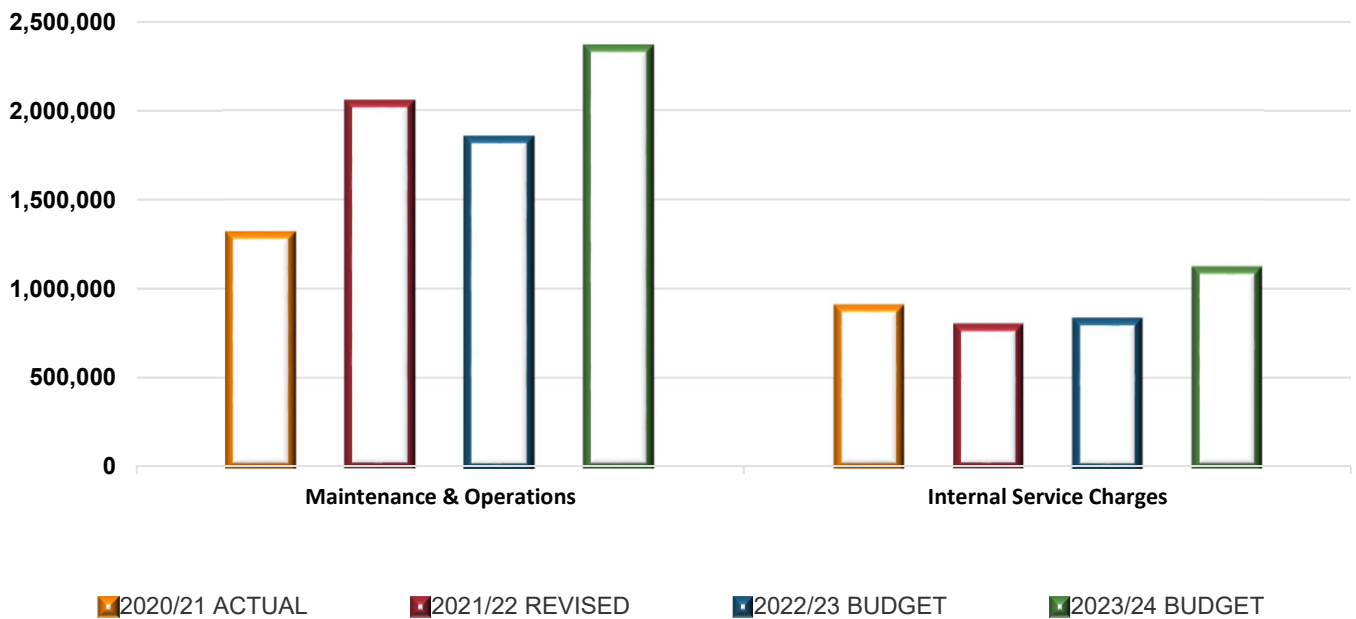
CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

COMMUNITY RELATIONS AND CENTER FOR THE ARTS



BUDGET SUMMARY				
	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
BUDGET:				
Maintenance & Operations	\$1,298,258	\$2,035,914	\$1,835,670	\$2,346,020
Internal Service Charges	888,370	782,480	815,360	1,101,170
Total Budget	\$2,186,628	\$2,818,394	\$2,651,030	\$3,447,190

LINE ITEM DETAIL TREND



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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
001-705	COMMUNITY RELATIONS				
5131	PROFESSIONAL SERVICES	\$4,962	\$70,717	\$170,300	\$199,820
	TOTAL, COMMUNITY RELATIONS	\$4,962	\$70,717	\$170,300	\$199,820

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

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

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 (CCAIE), 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 Wednesday's performances.

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

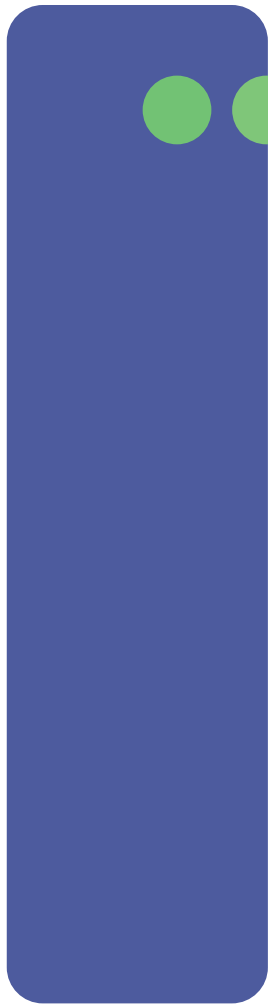
- Projected increase in Utilities due to increase in rates
- Increase in City portion of CCAIE Insurance Premiums

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
001-140	CENTER FOR THE ARTS				
5131	PROFESSIONAL SERVICES/CONTRACTS	\$788,370	\$800,200	\$655,370	\$660,000
5170	UTILITIES	502,815	964,997	810,000	1,177,300
5190	OTHER EXPENSE	0	200,000	200,000	200,000
5193	OTHER INSURANCE	0	0	0	108,900
5525	LOAN PRINCIPAL EXPENSE	2,112	0	0	0
	TOTAL, M & O	1,293,296	1,965,197	1,665,370	2,146,200
5125	BUILDING MAINTENANCE	750,780	682,860	713,270	1,008,960
5172	TELECOMMUNICATIONS	59,680	24,780	24,300	17,870
5178	NETWORK & SYSTEMS ADMINISTRATION	77,910	74,840	77,790	74,340
	TOTAL, INTERNAL SERVICE CHARGES	888,370	782,480	815,360	1,101,170
	TOTAL, CENTER FOR THE ARTS	\$2,181,666	\$2,747,677	\$2,480,730	\$3,247,370

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

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



SPECIAL REVENUE FUNDS



VEHICLE PARKING DISTRICT



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

- Increase in allocations in from the Parks and Streets departments who maintain the downtown parking lots
- Converting parking lot lighting to LED fixtures has reduced utility costs

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

VEHICLE PARKING DISTRICT

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

Sources of Funds:

Transfer from General Fund	\$104,600
TOTAL, Sources	<u><u>\$104,600</u></u>

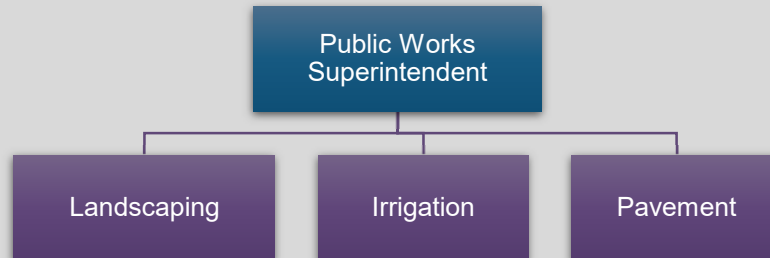
Uses of Funds:

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

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

VEHICLE PARKING DISTRICT

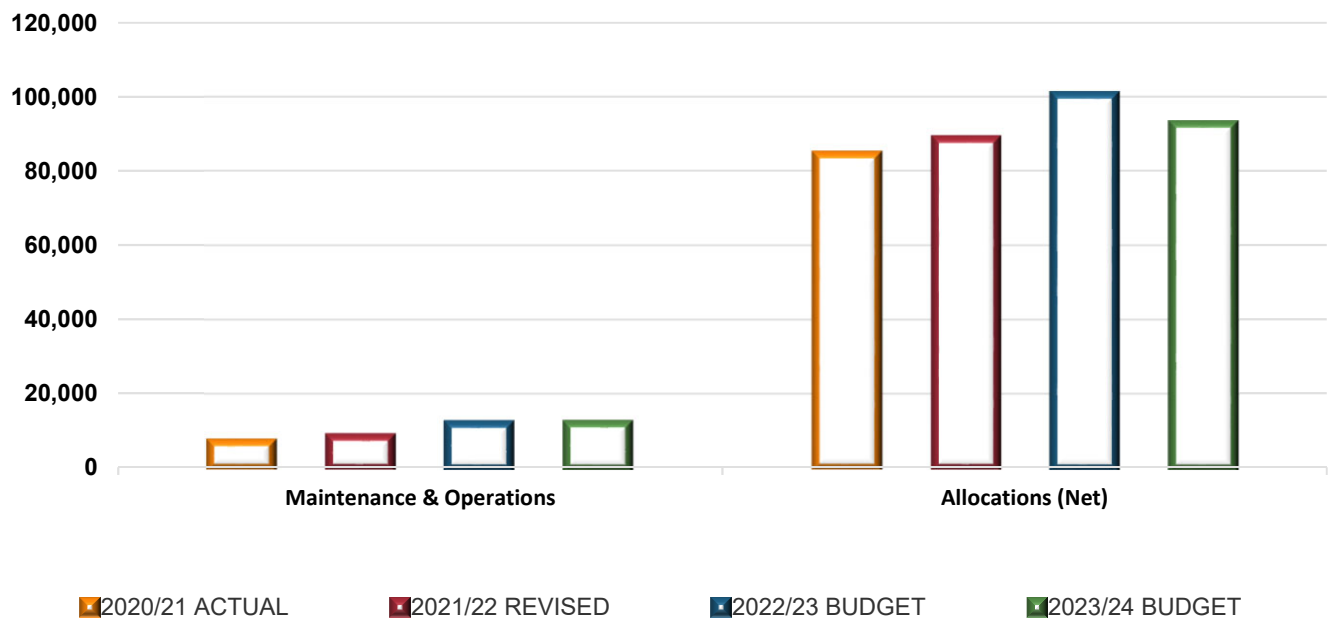
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
BUDGET:				
Maintenance & Operations	\$6,783	\$8,324	\$12,000	\$12,000
Allocations (Net)	84,370	88,540	100,400	92,600
Total Budget	<u>\$91,153</u>	<u>\$96,864</u>	<u>\$112,400</u>	<u>\$104,600</u>

LINE ITEM DETAIL TREND



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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
107-409	VEHICLE PARKING DISTRICT				
5101	OFFICE & OPERATING SUPPLIES	\$0	\$0	\$200	\$200
5170	UTILITIES	3,151	1,376	5,800	4,800
5171	WATER	3,633	6,948	6,000	7,000
	TOTAL, M & O	6,783	8,324	12,000	12,000
	SUBTOTAL, VEHICLE PARKING DISTRICT	6,783	8,324	12,000	12,000
5901	ALLOCATED IN	84,370	88,540	100,400	92,600
	TOTAL, VEHICLE PARKING DISTRICT	\$91,153	\$96,864	\$112,400	\$104,600

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

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

ANNUAL OPERATING BUDGET



2023/24



REIDY CREEK GOLF COURSE



DESCRIPTION

Reidy Creek is a challenging executive par 3 golf course. 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 newly renovated Creekside Tavern, you may indulge in a wide variety of beers and wines including some of San Diego's finest award-winning local brews. You will also enjoy a variety of snacks and hot food items served by friendly and professional staff.

This golf course is managed by JC Resorts who has been 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
- Bring community programming to the course by welcoming non golfers to events such as comedy nights, movie nights, and concerts
- Bring in more leagues and tournaments
- Continue to bring in creative sporting events as well as special events to increase revenue

MAJOR BUDGET IMPACTS

- Increase in M & O primarily due to increase in costs to improve areas of the course that have been maintained at a bare minimum and increase in costs related to the increase in the use of the course
- \$60,000 projected addition to fund balance

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

REIDY CREEK GOLF COURSE

This fund was established to account for transactions related to the operations of the Reidy Creek Golf Course. The golf course is operated under contract with a golf course management company. The management agreement with JC Resorts expired in FY2021/22. In September 2022, City Council approved a management agreement with Escondido Golf, LLC who is now operating the course.

Sources of Funds:

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

Uses of Funds:

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

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

REIDY CREEK GOLF COURSE

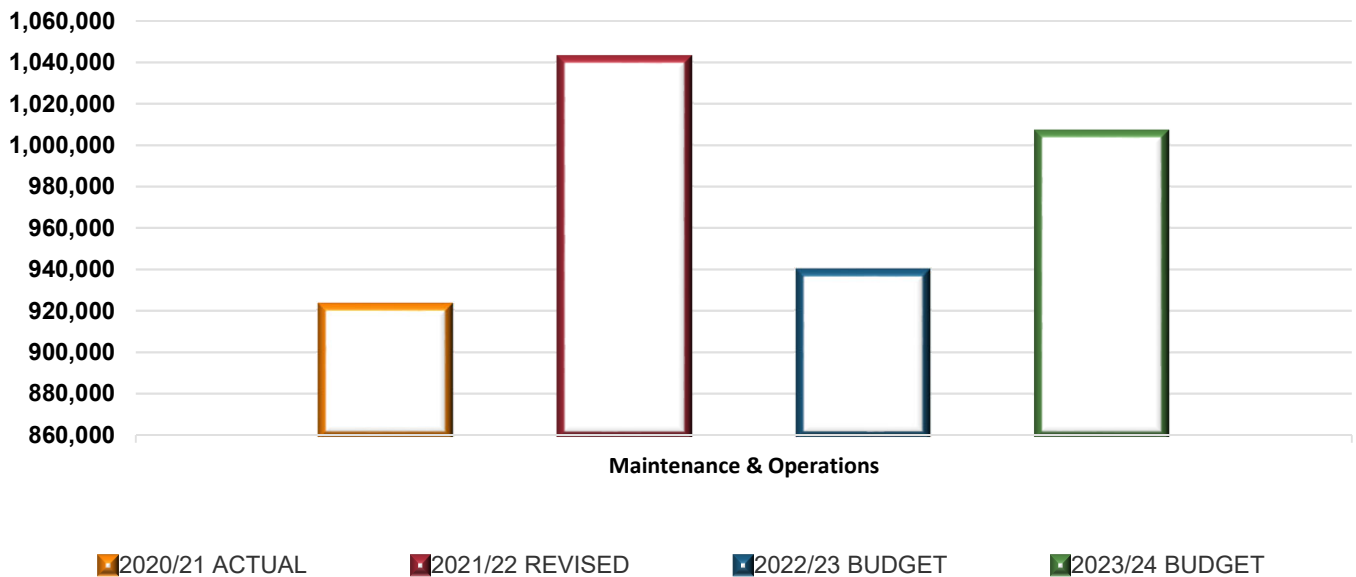
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
BUDGET:				
Maintenance & Operations	\$921,477	\$1,041,201	\$937,960	\$1,005,270

LINE ITEM DETAIL TREND



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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
553-130	REIDY CREEK GOLF COURSE				
5118	MISCELLANEOUS MOTIVE	\$11,181	\$10,279	\$10,290	\$10,280
5131	PROFESSIONAL SERVICES	91,051	93,646	96,910	76,880
5155	GOLF SHOP OPERATIONS	285,979	287,370	296,700	310,250
5156	GOLF COURSE MAINTENANCE	394,335	365,651	401,930	440,660
5157	GOLF COURSE GENERAL AND ADMIN	81,307	76,861	85,830	126,000
5158	GOLF COURSE MERCHANDISE	48,232	36,151	32,440	41,200
5169	OTHER INSURANCE	9,392	12,958	13,860	0
	TOTAL, M & O	921,477	882,916	937,960	1,005,270
5209	OTHER CAPITAL OUTLAY	0	158,285	0	0
	TOTAL, CAPITAL OUTLAY	0	158,285	0	0
	TOTAL, REIDY CREEK GOLF COURSE	\$921,477	\$1,041,201	\$937,960	\$1,005,270

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

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

ANNUAL OPERATING BUDGET



2023/24



COMMUNITY DEVELOPMENT BLOCK GRANT ADMIN



DESCRIPTION

The Community Development Block Grant Administration (CDBG) 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 such as homelessness, basic needs, mental health, neighborhood revitalization, economic development and public safety. In 2022, the City used CDBG to fund public services to renovate a patio at the Park Avenue Community Center to expand outdoor dining and recreative programming for seniors in response to the pandemic, offer additional mental health counseling at the local high schools for students and fund emergency shelter for individuals experiencing homelessness.

DEPARTMENT PRIORITIES

- Meet the goals and objectives outlined in the City's Five-Year Consolidated Plan
- Operate and expend CDBG funds in a timely manner to meet HUD's CDBG timeliness
- Create meaningful opportunities for the community to participate and provide feedback at all stages of the CDBG development
- Manage and complete all open capital improvement projects
- Update the City's CDBG Census Block Maps with current demographic and economic data
- Support, build, and maintain a strong sense of community in the neighborhood groups

MAJOR BUDGET IMPACTS

- The Program Administrator position was reclassified to a Management Analyst position in order to build capacity and bring resources to focus on the community's desire to address homelessness through flexibility and teamwork. This position was moved out of the CDBG budget into the Successor Housing Agency budget.

COMMUNITY DEVELOPMENT BLOCK GRANT ADMIN

- Increase in M & O due to need for additional training for new staff and potential new initiatives, and professional services to allow better contracting oversight
- Increase in internal service charges, primarily building maintenance, City Council and City Manager salary expenses
- Increase in Allocations In from Successor Agency-Housing for services to be provided by Housing & Neighborhood Services Manager and increase in allocations out to CDBG Capital Projects
- The CDBG Program saw a decrease of \$20,242 or 7% from FY 2022-23

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

COMMUNITY DEVELOPMENT BLOCK GRANT ADMIN

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

Sources of Funds:

Grant	\$1,748,080
TOTAL, Sources	<u>\$1,748,080</u>

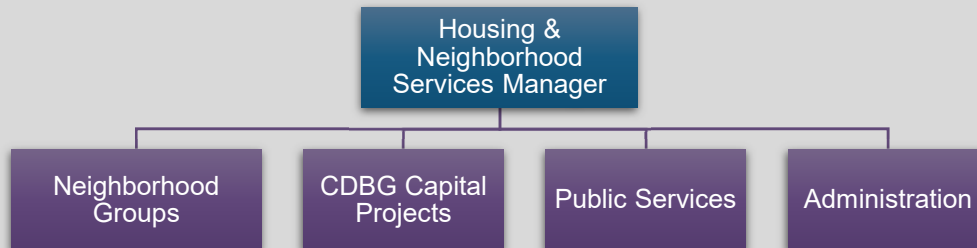
Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$259,280
Maintenance and Operations	10,150
Internal Service Charges	26,390
Allocations	<u>(22,740)</u>
TOTAL, Operating Budget	<u>\$273,080</u>
CDBG Capital Projects	1,170,000
CDBG Fair Housing Contract	35,000
CDBG Public Service	<u>270,000</u>
TOTAL, Uses	<u>\$1,748,080</u>
	\$0

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

COMMUNITY DEVELOPMENT BLOCK GRANT ADMIN

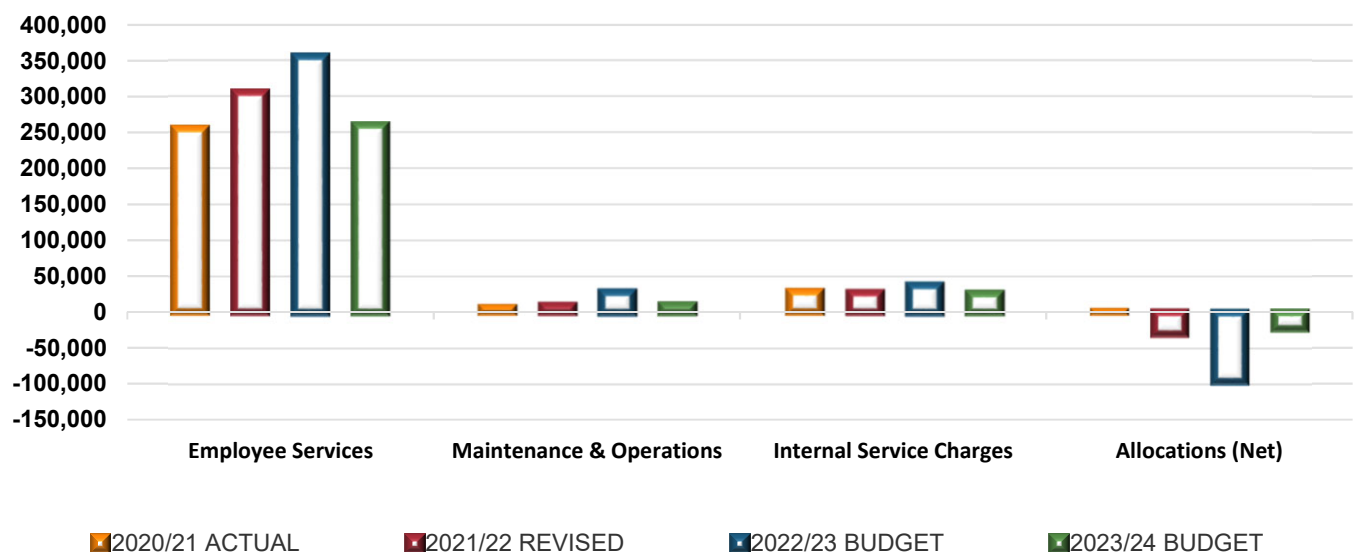
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Grant Funded	3.0	3.0	3.0	2.0
BUDGET:				
Employee Services	\$254,794	\$305,012	\$354,860	\$259,280
Maintenance & Operations	5,585	9,123	28,270	10,150
Internal Service Charges	28,240	27,060	37,900	26,390
Allocations (Net)	585	(30,405)	(96,030)	(22,740)
Total Budget	\$289,203	\$310,790	\$325,000	\$273,080

LINE ITEM DETAIL TREND



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

		2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET
116-109	CDBG ADMIN				
5002	CONTRACT/GRANT FUNDED	\$148,130	\$181,772	\$213,350	\$137,680
5020	OVERTIME	120	0	0	0
5025	OTHER EMPLOYEE OVERHEAD	5,468	5,969	6,640	4,330
5026	PERS-NORMAL COST	16,795	18,875	22,260	15,380
5029	PERS-UNFUNDED LIABILITY	51,620	61,980	61,120	60,430
5027	MEDICAL	24,760	26,442	39,970	36,000
5028	WORKERS' COMPENSATION	2,321	3,600	3,390	1,690
5030	FLEXIBLE BENEFITS	5,580	6,373	8,130	3,770
	TOTAL, EMPLOYEE SERVICES	254,794	305,012	354,860	259,280
5101	OFFICE/OPERATING SUPPLIES	1,223	1,714	2,550	2,000
5126	MAINTENANCE OF EQUIPMENT	0	0	1,000	0
5131	PROFESSIONAL SERVICES/CONTRACTS	571	4,079	11,750	1,000
5160	TRAINING AND MEETINGS	930	424	3,000	3,000
5161	MILEAGE REIMBURSEMENT	0	59	500	300
5162	DUES AND SUBSCRIPTIONS	204	704	1,000	0
5166	OTHER DUPLICATING	0	0	500	500
5167	ADVERTISING AND PRINTING	2,008	1,129	2,750	1,500
5173	OTHER TELEPHONE	648	1,013	2,220	1,350
5190	OTHER EXPENSE	0	0	3,000	500
	TOTAL, M & O	5,585	9,123	28,270	10,150
5125	BUILDING MAINTENANCE	9,400	9,710	12,160	9,970
5164	FLEET SERVICES	3,240	1,940	970	1,070
5165	DUPLICATING	930	1,210	1,190	1,150
5172	TELECOMMUNICATIONS	1,100	1,120	710	690
5175	MAIL & MOBILE SERVICES	550	270	290	400
5178	NETWORK & SYSTEMS ADMINISTRATION	5,840	5,340	12,030	8,590

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
116-109	CDBG ADMIN				
5183	INSURANCE	7,180	7,470	10,550	4,520
	TOTAL, INTERNAL SERVICE CHARGES	28,240	27,060	37,900	26,390
	SUBTOTAL, CDBG/ADMIN	288,618	341,195	421,030	295,820
5901	ALLOCATED IN	88,776	62,396	88,680	48,340
5902	ALLOCATED OUT	(88,191)	(92,801)	(184,710)	(71,080)
	TOTAL, CDBG ADMIN	\$289,203	\$310,790	\$325,000	\$273,080

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

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

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

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

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

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

ANNUAL OPERATING BUDGET



2023/24



LANDSCAPE MAINTENANCE DISTRICT (LMD)



DESCRIPTION:

A Landscape Maintenance District (LMD) is a financing mechanism utilized when the development of a neighborhood in the community is identified with a special benefit by certain improvements such as landscaping. Pursuant to the terms of the State of California "Landscaping and Lighting Act of 1972" the City of Escondido Landscape Maintenance Assessment District (LMD) was formed in 1986 as a means to fund the ongoing maintenance of landscape improvements associated with the development of specific properties within the City of Escondido. Beginning with just one zone the LMD has grown to thirty-eight zones.

The landscape design and ongoing maintenance, along with the supporting budget, are specific to each zone. Funding for the maintenance 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. Starting 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 related costs. The City anticipates using cost savings to continue the plant replacement process by utilizing drought-tolerant vegetation and water-efficient irrigation within each zone as budgets allow.

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

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

LANDSCAPE MAINTENANCE DISTRICT (LMD)

DEPARTMENT PRIORITIES:

- Provide contract administration and manage landscape maintenance contractors to ensure compliance with the maintenance standards of the Landscape Maintenance District's maintenance program in each LMD zone
- 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:

- Increase in M & O, primarily professional services due to additional tree maintenance, landscape renovation and miscellaneous maintenance in various zones
- Increase in allocations from the Engineering
- An increase in assessment revenue is projected due to a higher Consumer Price Index percentage

[LMD charges other City public works departments for the following:

1. \$4,495.10 – City-owned property within LMD Zone #12. This is the site of the Police/Fire Administration Building. The City of Escondido assumed the responsibility of the LMD assessment when this property was purchased by the City.
2. \$4,785.41 – City contribution to LMD Zone #13 for the maintenance of Centre City Parkway median south of Felicita Avenue adjacent to the Major Market and Vons Shopping Centers.

Note to Finance: Ensure 5190-001-403 line is updated for charges to departments

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

Program/Service Level Modifications:

In Budget Year 2024 and beyond, the LMD will continue to not to levy for Zone 10 – Country Club Lane. The Villages, Developer and HOA has taken over landscape maintenance of the LMD Country Club Lane medians. The LMD will be budgeting for major phased tree maintenance work in the LMD Zones, in particular continuing with Zone 11 - Parkwood.

Efficiencies:

The LMD continues to incorporate smart irrigation controllers to irrigate and monitor zones from a central station and enhancing controller communications. The smart irrigation controllers utilize a web based application for access. Drought tolerant planting is being and established well ahead of summer months. The LMD Administrator and Public Works staff will continue to work with the landscape contractor in monitoring monthly irrigation water budgets and improving efficient use of irrigation water and timing.

Future Major Budget Impacts:

One of the major budget impacts to the LMD is the inability to increase annual assessments for LMD Zones 2, 3, 5, 8, and 12. The other active zones within the LMD have the ability to increase assessments based on the local CPI. LMD Zones have to be managed very closely and build adequate reserves because of this.

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

LANDSCAPE MAINTENANCE DISTRICT

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

Sources of Funds:

Assessments	\$939,140
Charges to Departments	8,940
Use of Available Fund Balance	440,910
TOTAL, Sources	<u><u>\$1,388,990</u></u>

Uses of Funds:

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

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

LANDSCAPE MAINTENANCE DISTRICT

ORGANIZATIONAL CHART BY FUNCTION

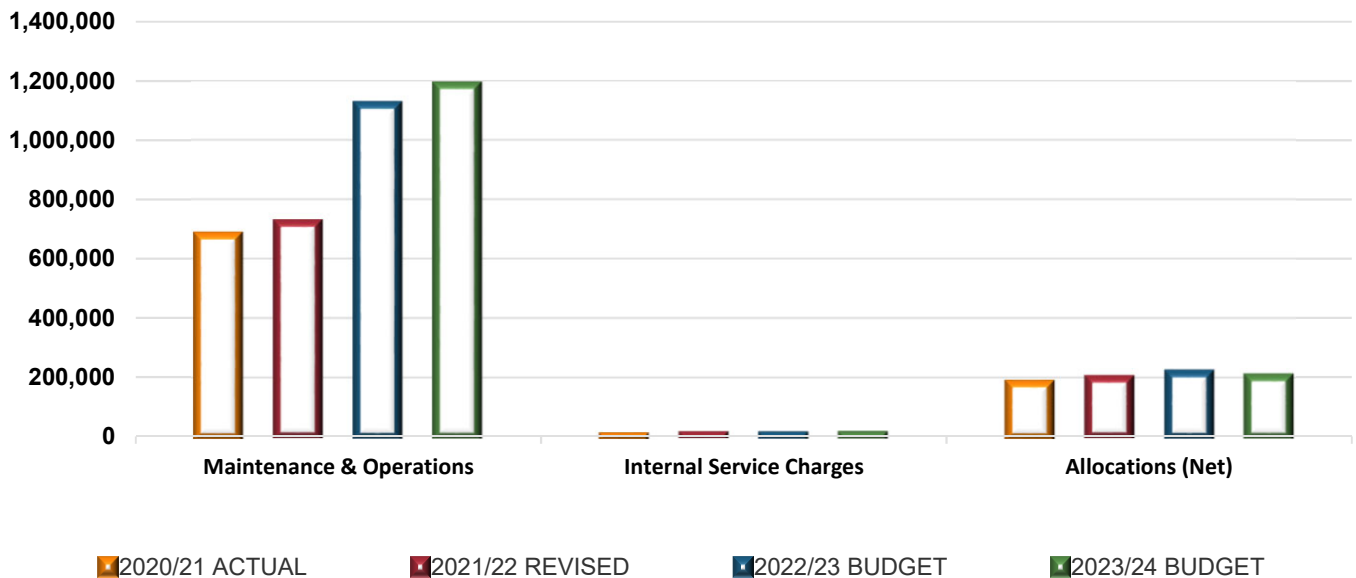
Management Analyst/
Engineering

LMD Maintenance
Management

BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
BUDGET:				
Maintenance & Operations	\$676,761	\$719,119	\$1,116,460	\$1,182,060
Internal Service Charges	3,430	4,080	5,400	6,720
Allocations (Net)	179,153	194,220	214,200	200,210
Total Budget	<u>\$859,344</u>	<u>\$917,419</u>	<u>\$1,336,060</u>	<u>\$1,388,990</u>

LINE ITEM DETAIL TREND



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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
123-795	LANDSCAPE MAINTENANCE DISTRICT				
5131	PROFESSIONAL SERVICES	\$415,826	\$429,283	\$697,110	\$726,870
5170	UTILITIES	6,337	6,166	15,380	19,930
5171	WATER	254,598	283,670	398,490	435,260
5173	OTHER TELEPHONE	0	0	5,480	0
	TOTAL, M & O	676,761	719,119	1,116,460	1,182,060
5183	INSURANCE	3,430	4,080	5,400	6,720
	TOTAL, INTERNAL SERVICE CHARGES	3,430	4,080	5,400	6,720
	SUBTOTAL, LANDSCAPE MAINTENANCE DISTRICT	680,191	723,199	1,121,860	1,188,780
5901	ALLOCATED IN	179,153	194,220	214,200	200,210
	TOTAL, LANDSCAPE MAINTENANCE DISTRICT	\$859,344	\$917,419	\$1,336,060	\$1,388,990

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

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

ANNUAL OPERATING BUDGET



2023/24



SUCCESSOR HOUSING AGENCY



DESCRIPTION

Successor Housing Agency (“SHA”) creates, builds and provides low-income residents (families, seniors, persons experiencing homelessness) with safe, permanent, affordable housing opportunities in the City of Escondido. The City currently has an inventory of 1,600+ affordable units and the City has financially contributed toward the development of 1,265 of the units of which 976 were used from SHA funds. The Housing and Neighborhood Services Division uses this funding source to support four key

programs: affordable housing development, homelessness prevention and shallow subsidy, mobilehome management on City-owned land and residential rehabilitation to preserve current housing stock.

The Successor Housing Agency Program was created in 2012 and was born out of the dissolution of the California Redevelopment Agencies. 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. Housing & Neighborhood Services’ staff create an annual report known as SB341 outlining the City’s accomplishments, expenditures and revenue. This report can be found the City’s Housing & Neighborhood’s website.

One of the major accomplishment in FY 2022-23 was the completion of a 49-unit, affordable housing complex, Valley Senior Village, in June 2023. This development has 24 units that provide housing to seniors experiencing homelessness 0-30% AMI and 24 units that cater to senior households that are 50-60% AMI.

DEPARTMENT PRIORITIES

- Continue to stimulate affordable housing development through leveraging other funding sources, grant opportunities and Surplus Land Act to create new affordable housing opportunities
- Look at affordable housing inventory, local data and host community meetings to understand and identify gaps in housing resources
- Evaluate local, county, state and national best practices in eviction prevention, homelessness prevention and affordable housing

SUCCESSOR HOUSING AGENCY

- Develop an Affirmative Further Fair Housing (AFFH) Plan that will aim to take meaningful actions to overcome patterns of segregation, promote fair housing choice, eliminate disparities in opportunities, and foster inclusive communities free from discrimination. This includes strengthening language in sections of the City's future affordable housing agreements
- Expand the City's Homelessness Prevention and Shallow Subsidy Program from 20 to 30 households who are seniors and severely rent-burdened maintain their housing while they wait for alternative housing assistance
- Provide a high level of customer service and help community navigate affordable housing resources, the County's Housing Choice Voucher System, and bridge individuals to internal and external resources
- Monitor the affordable housing programs to ensure they are compliant with the affordable housing requirement and regulations
- Release a Request for Proposals (RFP) for the development of affordable housing units that cater to households at 0-30% of the area median income
- Improve and update the City's Affordable Housing Monitoring Manual and implement action steps from analysis conducted by Keyser Marston Associates

MAJOR BUDGET IMPACTS

- Staff moved one full-time Management Analyst I/II position from the CDBG Budget to the Successor Agency Housing Budget. The need for affordable housing, homelessness prevention and monitoring has grown. The City is expecting to release several proposals this year and more support is needed to oversee these projects
- Increase in professional services contracts related to legal. Affordable Housing Agreements will be written in conjunction with an outside attorney specializing in affordable housing law. The actual contract will be maintained by the City Attorney's Office
- Increase in professional services for the development of a City-wide Affirmatively Fair Housing Marking Plan Expansion of the number of households served in the City's rental subsidy, homelessness prevention program
- Increase in allocations out to alternative programs such as HOME, Mobilehome Park Management and CDBG Capital Improvement Projects
- In FY 2021, there was a surplus in excess of \$1,000,000. According to HCD regulations, the City will need encumber those funds within 3 fiscal years

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

SUCCESSOR AGENCY-HOUSING

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

Sources of Funds:

Loan Repayments	\$564,560
Transfer from General Fund	25,000
Sale of Property	-
Monitoring Fee	1,000
TOTAL, Sources	<u><u>\$590,560</u></u>

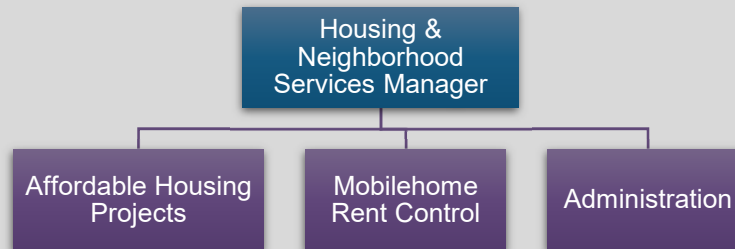
Uses of Funds:

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

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

SUCCESSOR AGENCY-HOUSING

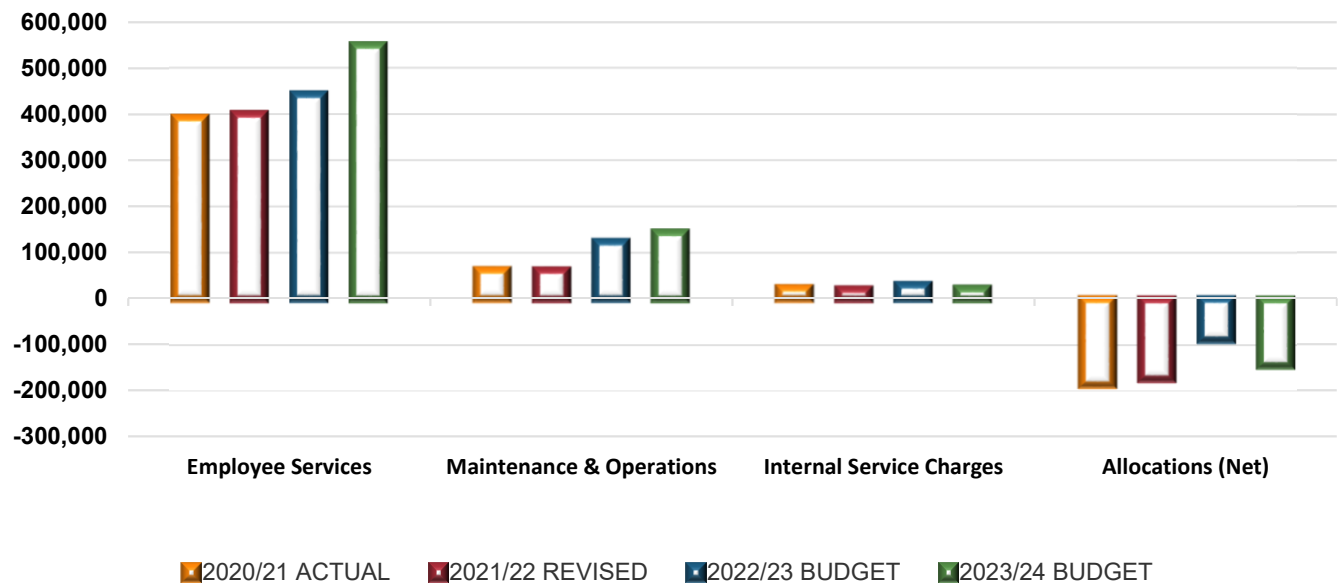
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	3.0	3.0	3.0	4.0
BUDGET:				
Employee Services	\$391,414	\$399,770	\$442,300	\$548,530
Maintenance & Operations	62,956	63,202	124,550	145,500
Internal Service Charges	24,010	21,940	31,300	23,550
Allocations (Net)	<u>(186,618)</u>	<u>(173,600)</u>	<u>(89,030)</u>	<u>(143,900)</u>
Total Budget	\$291,761	\$311,312	\$509,120	\$573,680

LINE ITEM DETAIL TREND



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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
281-081	SUCCESSOR AGENCY-HOUSING				
5001	REGULAR FULL-TIME	\$242,890	\$246,390	\$272,060	\$341,110
5004	TEMPORARY PART-TIME	0	3,970	0	0
5025	OTHER EMPLOYEE OVERHEAD	8,807	7,548	7,780	9,700
5026	PERS-NORMAL COST	27,257	24,859	28,730	39,170
5029	PERS-UNFUNDED LIABILITY	70,250	77,110	78,930	84,230
5027	MEDICAL	24,724	24,526	39,970	55,610
5028	WORKERS' COMPENSATION	10,205	8,181	4,390	4,310
5030	FLEXIBLE BENEFITS	7,281	7,186	10,440	14,400
	TOTAL, EMPLOYEE SERVICES	391,414	399,770	442,300	548,530
5101	OFFICE/OPERATING SUPPLIES	436	2,109	2,500	2,500
5126	MAINTENANCE OF EQUIPMENT	0	0	1,000	0
5131	PROFESSIONAL SERVICES/CONTRACTS	24,971	28,501	81,750	98,500
5136	RENTAL SUBSIDY	34,500	29,400	28,100	37,100
5160	TRAINING AND MEETINGS	535	255	3,000	3,000
5161	MILEAGE REIMBURSEMENT	0	0	1,000	750
5162	DUES AND SUBSCRIPTIONS	985	1,750	2,500	1,500
5167	ADVERTISING AND PRINTING	356	358	700	500
5173	OTHER TELEPHONE	0	137	0	0
5190	OTHER EXPENSE	1,173	693	4,000	1,650
	TOTAL, M & O	62,956	63,202	124,550	145,500
5125	BUILDING MAINTENANCE	3,400	4,720	3,810	4,810
5165	DUPLICATING	3,370	1,430	1,670	530
5172	TELECOMMUNICATIONS	1,320	1,340	2,340	1,720
5175	MAIL & MOBILE SERVICES	4,280	2,240	2,300	5,040
5178	NETWORK & SYSTEMS ADMINISTRATION	4,450	3,930	5,610	6,070
5183	INSURANCE	7,190	8,280	15,570	5,380
	TOTAL, INTERNAL SERVICE CHARGES	24,010	21,940	31,300	23,550

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
281-081	SUCCESSOR AGENCY-HOUSING				
	SUBTOTAL, SUCCESSOR AGENCY-HOUSING	478,380	484,913	598,150	717,580
5901	ALLOCATED IN	7,345	9,267	32,200	28,120
5902	ALLOCATED OUT	(193,963)	(182,868)	(121,230)	(172,020)
	TOTAL, SUCCESSOR AGENCY-HOUSING	\$291,761	\$311,312	\$509,120	\$573,680

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

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

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

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

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

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

ANNUAL OPERATING BUDGET



2023/24



MOBILEHOME PARK MANAGEMENT



DESCRIPTION

Mobilehome Park Management oversees the property management of City-owned lots at Mountain Shadows and Escondido Views Mobilehome Parks.

The City of Escondido purchased Mountain Shadows and Escondido Views in the 1990s to assist residents in converting these two parks into 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. Mobilehome Park Management acts as the landlord to twenty-three mobilehome coach owners. Efforts are made to sell the lots as tenants leave the Parks. There are four remaining lots in the Escondido Views Park and nineteen remaining lots in the Mountain Shadows Park.

DEPARTMENT PRIORITIES

- Identify an alternative property management company to manage the properties at Escondido Views and Mountain Shadows. City staff will continue to manage City-owned lots until a new property management company is identified
- Issue a new lease to the existing mobilehome tenants
- Improve existing policies and procedures related to the mobilehome parks
- Improve communication with the tenants, mobilehome property management companies and HOA organizations
- Continue to market and sell lots in compliance with the Surplus Land Act

MAJOR BUDGET IMPACTS

- Increase in M & O to find a property management company to manage the existing twenty-three properties. It is projected staff time and costs will decrease
- Additional legal fees may increase related to foreclosures, evictions and abandonment
- City staff anticipates filing a short-form mobilehome application in FY 2023-24

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

MOBILEHOME PARK MANAGEMENT

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

Sources of Funds:

Rental Income-Escondido Views	\$29,000
Rental Income-Mountain Shadows	131,000
Use of Available Fund Balance	62,750
TOTAL, Sources	<u><u>\$222,750</u></u>

Uses of Funds:

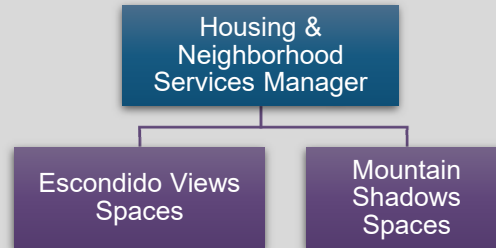
Maintenance and Operations	\$182,410
Internal Service Charges	710
Allocations	39,630
TOTAL, Uses	<u><u>\$222,750</u></u>

\$0

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

MOBILEHOME PARK MANAGEMENT

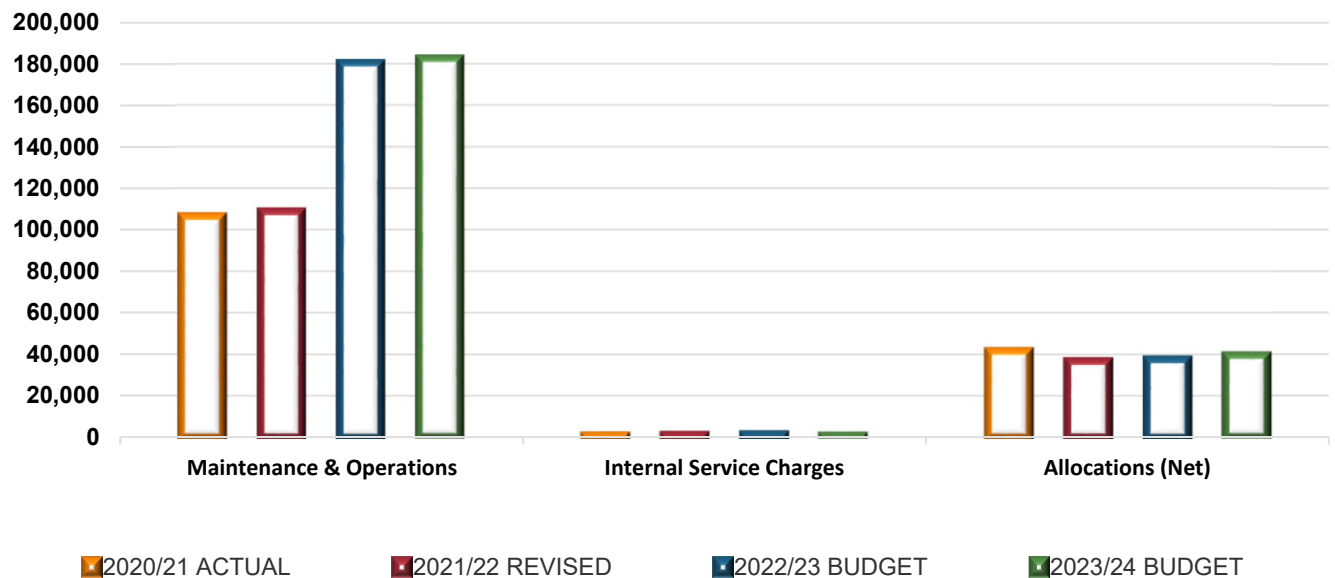
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
BUDGET:				
Maintenance & Operations	\$106,457	\$108,752	\$180,190	\$182,410
Internal Service Charges	1,020	1,330	1,600	710
Allocations (Net)	41,610	36,920	37,860	39,630
Total Budget	\$149,087	\$147,002	\$219,650	\$222,750

LINE ITEM DETAIL TREND



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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
283-083	MOBILEHOME PARK MANAGEMENT				
5101	OFFICE/OPERATING SUPPLIES	\$0	\$0	\$100	\$100
5131	PROFESSIONAL SERVICES	103,404	105,107	176,460	178,930
5167	ADVERTISING & PRINTING	0	0	100	250
5190	OTHER EXPENSE	3,052	3,645	3,530	3,130
	TOTAL, M & O	106,457	108,752	180,190	182,410
5183	INSURANCE	1,020	1,330	1,600	710
	TOTAL, INTERNAL SERVICE CHARGES	1,020	1,330	1,600	710
	SUBTOTAL, MOBILEHOME PARK MANAGEMENT	107,477	110,082	181,790	183,120
5901	ALLOCATED IN	41,610	36,920	37,860	39,630
	TOTAL, MOBILEHOME PARK MANAGEMENT	\$149,087	\$147,002	\$219,650	\$222,750

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

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

ANNUAL OPERATING BUDGET



2023/24



HOME PROGRAM



DESCRIPTION

The HOME Program is comprised of three programs: affordable housing, homeownership and rehabilitation for low-moderate residents in Escondido. The HOME Program is HUD-funded and the City receives an annual allocation of approximately \$700,000.

DEPARTMENT PRIORITIES

- Aligned with the City's 5-Year Consolidated Plan, City staff will focus their efforts on releasing a Request for Proposal to rehabilitate 15 affordable housing units located within the City of Escondido
- Issue a Request for Proposal to build 10 new affordable housing units
- Continue to explore barriers and gaps in the first-time homeownership program

MAJOR BUDGET IMPACTS

- Increase in professional service costs related to legal services, compliance software system, monitoring programs and economic consultant with the anticipation of the release of two new proposals
- Increase in Allocations In for services provided by the Housing & Neighborhood Services Manager, Management Analyst and Program Administrator
- Increase in the City's allocation for the HOME Program. In FY 2023-24, the City's HOME program increased by \$5,582 and anticipates having \$100,000 in Program Income
- Historically, the City has underspent funds in the HOME Administration Budget. These funds have remained active and are still accessible. The City currently has a balance of \$195,303 will be pulling \$33,543 from the HOME Administrative Funds to support the additional programs needs identified above.

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

HOME PROGRAM

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

Sources of Funds:

Grant	\$650,000
Loan Repayments	180,630
TOTAL, Sources	<u>830,630</u>

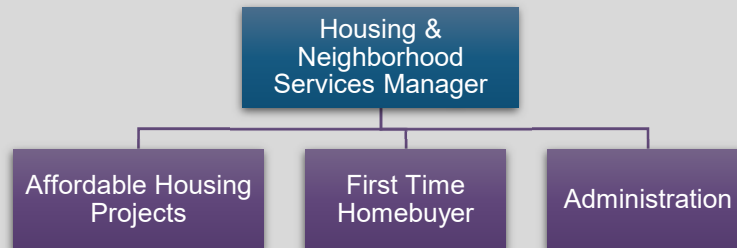
Uses of Funds:

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

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

HOME PROGRAM

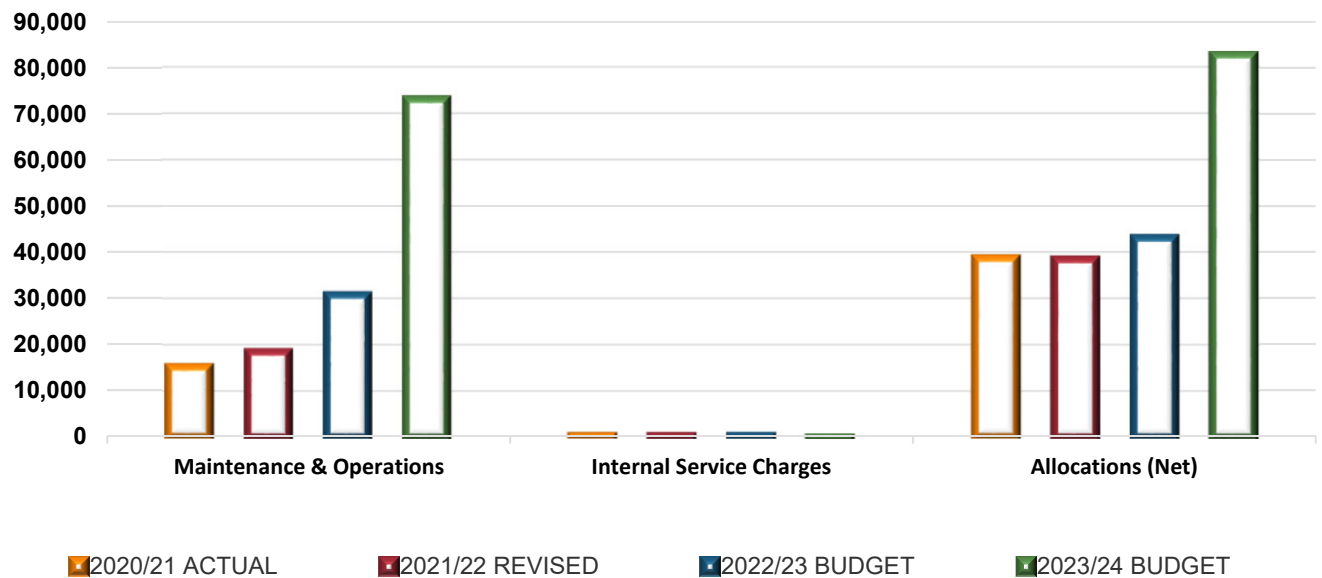
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
BUDGET:				
Maintenance & Operations	\$15,149	\$18,370	\$30,670	\$73,000
Internal Service Charges	270	300	300	80
Allocations (Net)	38,660	38,360	43,030	82,550
Total Budget	<u>\$54,079</u>	<u>\$57,030</u>	<u>\$74,000</u>	<u>\$155,630</u>

LINE ITEM DETAIL TREND



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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
284-084	HOME PROGRAM				
5101	OFFICE/OPERATING SUPPLIES	\$0	\$109	\$2,280	\$1,000
5131	PROFESSIONAL SERVICES/CONTRACTS	14,649	18,261	24,000	67,000
5160	TRAINING AND MEETINGS	0	0	2,640	3,000
5161	MILEAGE REIMBURSEMENT	0	0	500	500
5162	DUES AND SUBSCRIPTIONS	500	0	1,250	500
5167	ADVERTISING AND PRINTING	0	0	0	1,000
TOTAL, M & O		15,149	18,370	30,670	73,000
5183	INSURANCE	270	300	300	80
TOTAL, INTERNAL SERVICE CHARGES		270	300	300	80
SUBTOTAL, HOME PROGRAM		15,419	18,670	30,970	73,080
5901	ALLOCATED IN	38,660	38,360	43,030	82,550
TOTAL, HOME PROGRAM		\$54,079	\$57,030	\$74,000	\$155,630

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

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

ANNUAL OPERATING BUDGET



2023/24



CFD-NO. 2020-1(THE SERVICES)



DESCRIPTION

The Mello-Roos Community Facilities Act of 1982, provides an alternative method of financing certain facilities and services. CFD No. 2020-01 was formed on May 13, 2020, to fund municipal services required for new development. The services which may be funded with proceeds of the special tax include the following:

- (i) maintenance of parks, parkways, park lighting, sidewalks, signage, landscaping in public areas, easements or right of way and open space;
- (ii) flood and storm protection services;
- (iii) the operation of storm drainage systems;
- (iv) maintenance of streets and roadways, traffic signals and street lighting;
- (v) graffiti and debris removal from public improvements;
- (vi) public safety services including police, fire protection and fire suppression; and
- (vii) maintenance and operation of any real property or other tangible property with an estimated useful life of five or more years that is owned by the City of Escondido.

Prior to July 30 of each year, the special tax levy will be set by the City Council for all properties within the Services CFD that have received a building permit as of March 1 of that year. The special tax for the Services CFD will escalate at the maximum rate of inflation as determined by the Consumer Price Index and at the minimum rate of two-percent (2%) per year.

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.

CFD-NO. 2020-1(THE SERVICES)

MAJOR BUDGET IMPACTS

- The Citywide Services CFD consists of 31 projects totaling 769 units. Assessments are charged upon building permit issuance to offset the ongoing costs to provide municipal services.

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

CFD NO. 2020-1(THE SERVICES)

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

Sources of Funds:

Special Assessments	\$300,900
TOTAL, Sources	\$300,900

Uses of Funds:

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

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

CFD-NO. 2020-1(THE SERVICES)

ORGANIZATIONAL CHART BY FUNCTION

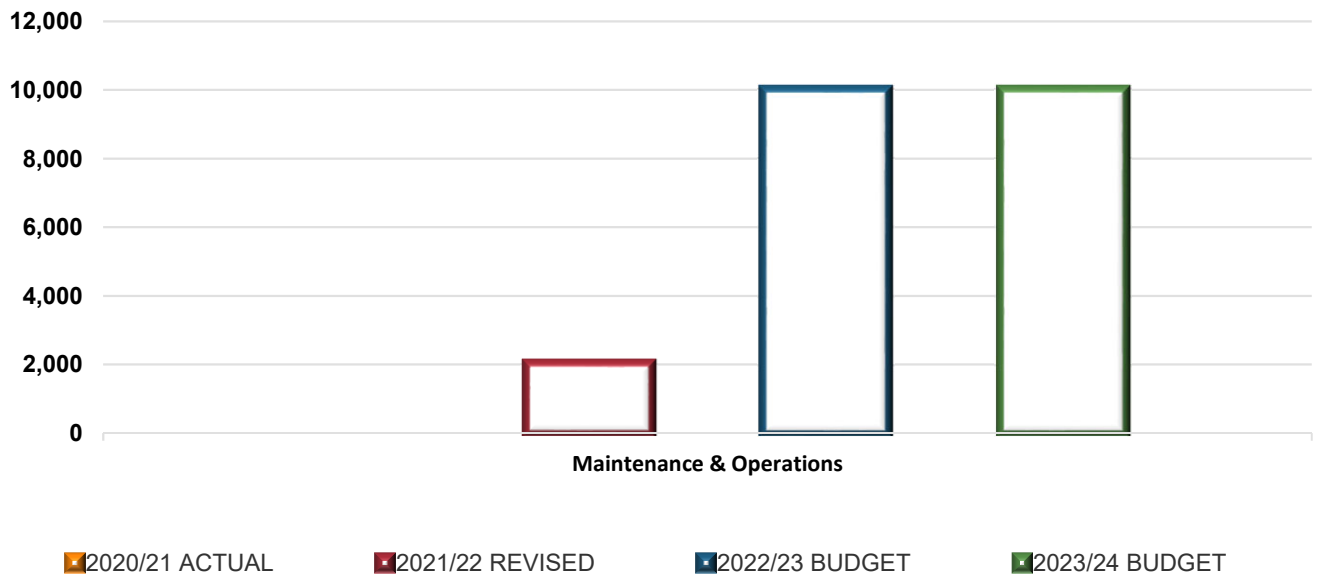
Director of Finance

CFD
Administration

BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
BUDGET:				
Maintenance & Operations	\$0	\$2,039	\$10,000	\$10,000

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
296-096	CFD-NO. 2020-1(THE SERVICES)				
5131	PROFESSIONAL SERVICES/CONTRACTS	\$0	\$2,039	\$10,000	\$10,000
	TOTAL, M & O	0	2,039	10,000	10,000
	TOTAL, CFD-NO. 2020-1(THE SERVICES)	\$0	\$2,039	\$10,000	\$10,000

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

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

ANNUAL OPERATING BUDGET



2023/24



REDEVELOPMENT OBLIGATION RETIREMENT FUND



DESCRIPTION

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.

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

- The General Fund advance was repaid in full in Fiscal Year 2021/22.
- The Successor Agency holds one enforceable obligation, a loan owed to the Traffic Impact Fund. A repayment amount of \$150,000 was approved on Recognized Obligation Payment Schedule (ROPS) 2023/24.

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Successor Agency - Redevelopment Sources and Uses

REDEVELOPMENT OBLIGATION RETIREMENT FUND

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

Sources of Funds:

County of San Diego Trust Fund (RPTTF)-ROPS	\$150,000
TOTAL, Sources	\$150,000

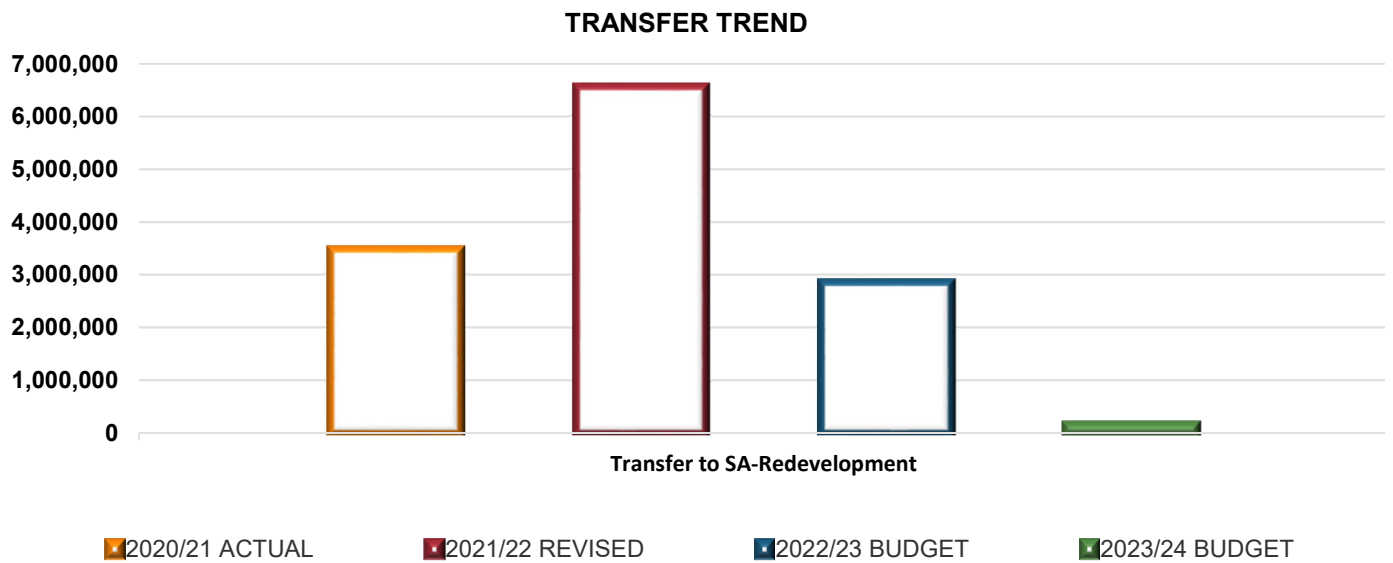
Uses of Funds:

Transfer to Successor Agency-Redevelopment	\$150,000
TOTAL, Uses	\$150,000

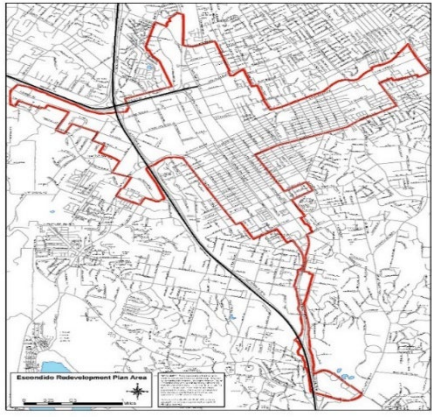
CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

REDEVELOPMENT OBLIGATION RETIREMENT FUND

BUDGET SUMMARY				
	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
BUDGET:				
Transfer to Successor Agency-Redevelopment	\$3,461,324	\$6,549,771	\$2,838,140	\$150,000



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).

Pursuant to Health and Safety Code Section 34179(j), on July 1, 2018, one Countywide Oversight Board ("Countywide OB") was created and has replaced the oversight boards previously created by all successor agencies in San Diego County. The Countywide OB consists of seven members representing agencies in the County and it will continue to oversee and approve the wind down actions of the successor agencies for former redevelopment agencies.

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.

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

- The Successor Agency holds one enforceable obligation, a loan owed to the Traffic Impact Fund. A repayment amount of \$150,000 was approved on Recognized Obligation Payment Schedule (ROPS) 2023/24.

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Successor Agency - Redevelopment Sources and Uses**

SUCCESSOR AGENCY-REDEVELOPMENT

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

Sources of Funds:

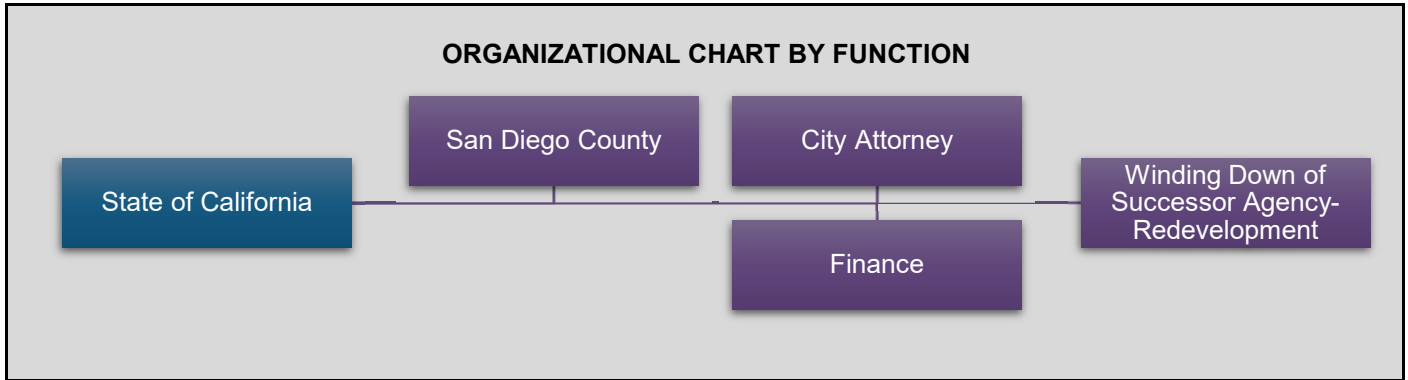
Transfer from Redevelopment Obligation Retirement Fund	\$150,000
TOTAL, Sources	\$150,000

Uses of Funds:

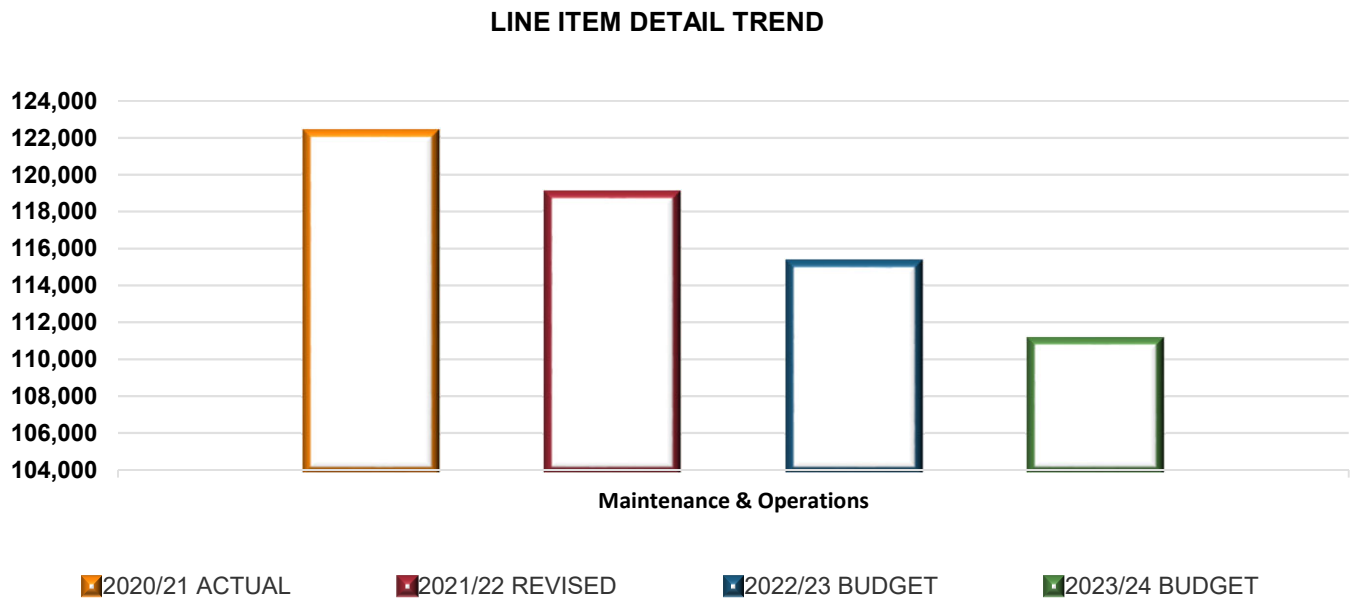
Maintenance and Operations	\$110,960
TOTAL, Operating Budget	110,960
Advance Payback to Traffic Impact Fund	39,040
TOTAL, Uses	\$150,000

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

SUCCESSOR AGENCY-REDEVELOPMENT



BUDGET SUMMARY				
	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
BUDGET:				
Maintenance & Operations	\$122,211	\$118,877	\$115,140	\$110,960



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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
791-091	SUCCESSOR AGENCY-REDEVELOPMENT				
5501	INTEREST EXPENSE	\$122,211	\$118,877	\$115,140	\$110,960
	TOTAL, M & O	122,211	118,877	115,140	110,960
	TOTAL, SUCCESSOR AGENCY-REDEVELOPMENT	\$122,211	\$118,877	\$115,140	\$110,960

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

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

ANNUAL OPERATING BUDGET



2023/24



SECTION 115 IRREVOCABLE TRUST FUND



DESCRIPTION

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.

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

- Use of \$1.55 million to cover proposed Fiscal Year 2023/24 CalPERS Normal Cost

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Trust Fund - Sources and Uses**

Section 115 Irrevocable Pension Trust Fund

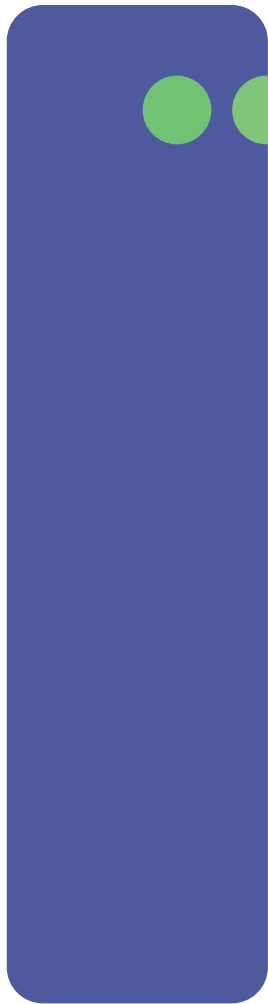
This fund was established to account for the Internal Revenue Code Section 115 Irrevocable Pension Trust established by the City to stabilize future pension contribution rate increases and ensure long-term sustainability of pension benefits.

Sources of Funds:

Interest	\$200,000
Use of Available Fund Balance	1,550,640
TOTAL, Sources	<u><u>\$1,750,640</u></u>

Uses of Funds:

Contribution to CalPERS Normal Cost	\$1,550,640
Add to Available Fund Balance	200,000
TOTAL, Uses	<u><u>\$1,750,640</u></u>



DEBT SERVICE FUNDS



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

GENERAL OBLIGATION BOND DEBT SERVICE

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

Sources of Funds:

Secured Property Tax	\$4,706,200
Penalties	25,100
Interest	20,000
TOTAL, Sources	<u><u>\$4,751,300</u></u>

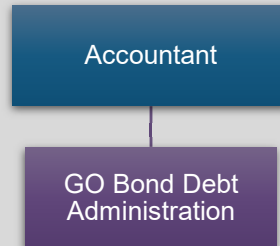
Uses of Funds:

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

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

GENERAL OBLIGATION BOND DEBT SERVICE

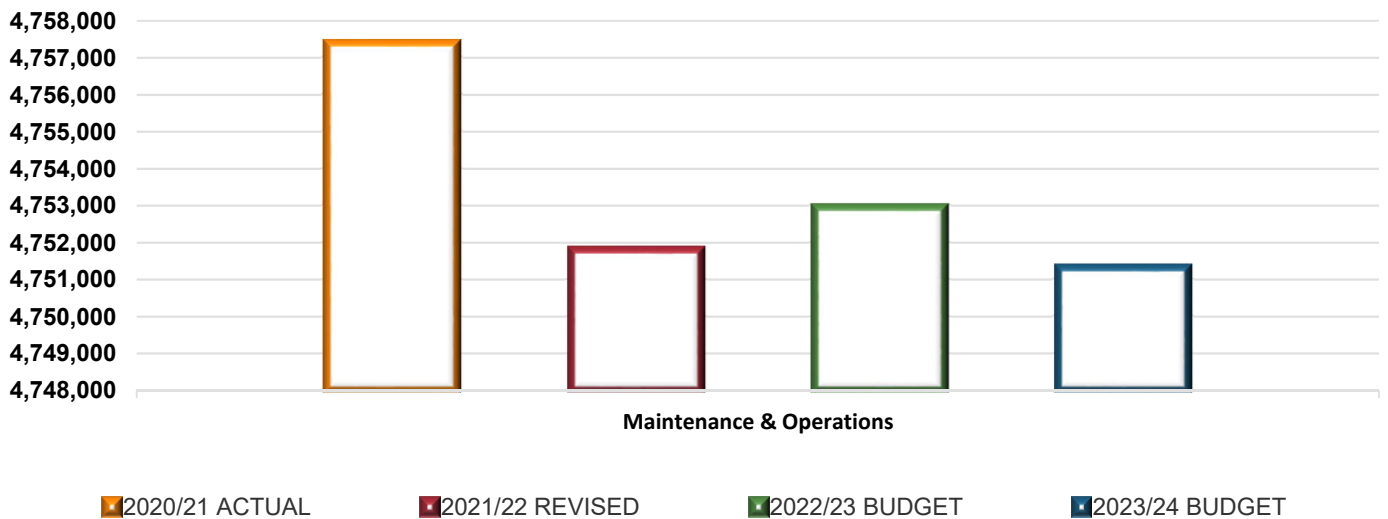
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
BUDGET:				
Maintenance & Operations	\$4,757,375	\$4,751,795	\$4,752,930	\$4,751,300

LINE ITEM DETAIL TREND



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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
320-150	GENERAL OBLIGATION BOND DEBT SERVICE				
5502	BOND INTEREST	\$2,690,625	\$2,584,875	\$2,473,880	\$2,357,250
5505	BOND EXPENSE	1,750	1,920	4,050	4,050
5520	BOND PRINCIPAL	2,065,000	2,165,000	2,275,000	2,390,000
	TOTAL, M & O	4,757,375	4,751,795	4,752,930	4,751,300
	TOTAL, GENERAL OBLIGATION BOND DEBT SERVICE	\$4,757,375	\$4,751,795	\$4,752,930	\$4,751,300

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

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

ANNUAL OPERATING BUDGET



2023/24



REIDY CREEK GOLF COURSE DEBT SERVICE



DESCRIPTION

This fund was established to account for transactions of all debt issued by the City related to the construction of the Reidy Creek Golf Course, including the accumulation of resources for and the payment of interest and principal on long-term bonds. Funding is provided by a transfer from the General Fund.

The Reidy Creek Golf Course Lease Revenue Bonds, Series 2001 were issued on March 1, 2001 in the amount of \$6,300,000 to fund the acquisition, construction, and equipping of a public golf course and related flood control, water well, and ancillary facilities. The golf course is an 18-hole executive municipal course that opened to the public in July 2002. It is constructed on approximately 65-acre site that was vacant/undeveloped land of which approximately 25 acres was owned by the City and 40 acres was owned by the developer. A portion of the golf course is designed as a flood control detention basin to reduce peak-flow storm water runoff from the adjacent Reidy Creek.

On March 28, 2013, the Series 2013A Refunding Bonds were issued in the amount of \$4,830,000 to refund the Series 2001 Bonds and to pay the costs of issuance of the bonds. These Bonds will be paid off by October 1, 2030.

DEPARTMENT PRIORITIES

- Pay bond principal and interest in a timely manner
- Reconcile bond statements monthly to ensure transactions are posted accurately by the Trustee

MAJOR BUDGET IMPACTS

- Increase in bond principal due offset by decrease in bond interest amount due during Fiscal Year 2023/24

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

REIDY CREEK GOLF COURSE DEBT SERVICE

This fund was established to account for transactions related to all debt issued by the City related to the construction of the Reidy Creek Golf Course, including the accumulation of resources for, and the payment of interest and principal on long-term bonds. Funding is provided by a transfer from the General Fund.

Sources of Funds:

Transfer from General Fund	\$364,300
TOTAL, Sources	<u>\$364,300</u>

Uses of Funds:

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

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

REIDY CREEK GOLF COURSE DEBT SERVICE

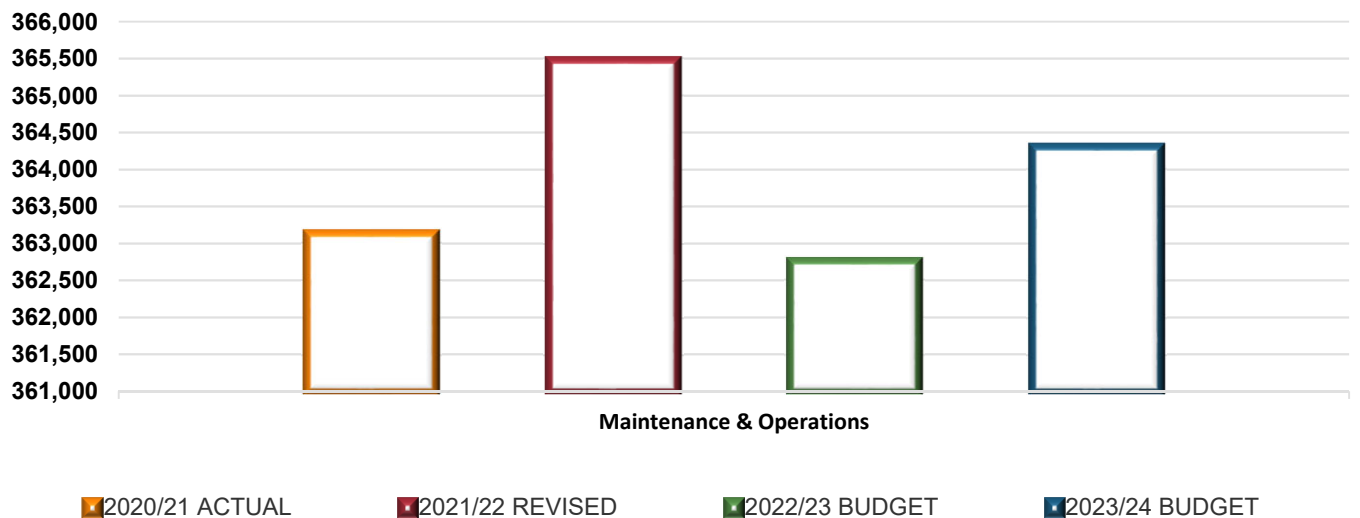
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
BUDGET:				
Maintenance & Operations	\$363,127	\$365,477	\$362,750	\$364,300

LINE ITEM DETAIL TREND

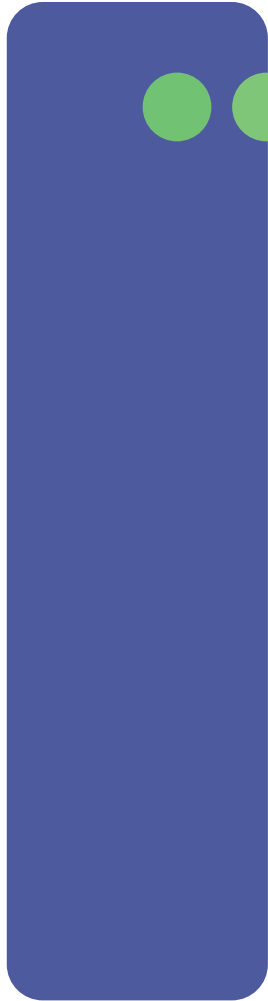


CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Line Item Detail

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
376-175	REIDY CREEK GOLF COURSE DEBT SERVICE				
5502	BOND INTEREST	\$111,219	\$103,569	\$95,700	\$87,250
5505	BOND EXPENSE	1,908	1,908	2,050	2,050
5520	BOND PRINCIPAL	250,000	260,000	265,000	275,000
	TOTAL, M & O	363,127	365,477	362,750	364,300
	TOTAL, REIDY CREEK GOLF COURSE DEBT SERVICE	\$363,127	\$365,477	\$362,750	\$364,300

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

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



ENTERPRISE FUNDS



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

WATER

This fund was created to account for the financial activity of the City's water utility. The water utility is financed and operated in a manner similar to a private enterprise. The costs (expenses, including depreciation) of providing these services to the general public are financed or recovered primarily through user charges.

Sources of Funds:

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

Uses of Funds:

<u>Operating Budget (Water, Canal and Lakes)</u>	
Employee Services	\$14,332,130
Maintenance and Operations	43,811,290
Capital Outlay	475,500
Internal Service Charges	3,660,250
Allocations	7,940,890
TOTAL, Operating Budget	<u><u>70,220,060</u></u>
 Add to Available Fund Balance	 51,930
Bond Principal	1,365,000
Loan Principal	1,218,010
TOTAL, Uses	<u><u>\$72,855,000</u></u>

WATER



DESCRIPTION

The Water Enterprise Fund was created to account for the financial activity of the City's water utility. The water utility serves over 26,000 residences and businesses, and is financed and operated in a manner similar to a private enterprise. The costs (expenses, including depreciation) of providing these services to the general public are financed or recovered primarily through user charges.

The Water Division operates the Escondido – VID Water Treatment Plant and the distribution system according to State and Federal regulations, insuring that the highest quality water is delivered at the most economical cost. Each day Water staff performs the following services:

- Operators at the Water Treatment Plant check water quality constantly, making adjustments in treatment as necessary to conform to regulatory requirements. Operators are also responsible for moving water within the distribution system.
- Distribution staff operates and maintains approximately 440 miles of pipeline, 11 reservoirs, and 5 pumping stations. When pipeline breaks occur, staff performs emergency repairs to the system around the clock.
- Meter Reading staff collects usage information from approximately 26,000 meters on a monthly basis.

DEPARTMENT PRIORITIES

- Provide safe, reliable, quality water to the residents, businesses and agricultural interests of Escondido in an economical and effective manner
- Provide water education and public outreach for water resources, water quality, conservation, watershed management and pollution prevention
- Maintain the water treatment facilities and distribution system to meet or exceed all regulatory requirements
- Provide for future growth and reliability by optimizing existing facilities and planning improvements to increase redundancy in supply and treatment

WATER

MAJOR BUDGET IMPACTS

- Increase to employee services primarily due to salary increases and increase in PERS-Unfunded Liability and workers' compensation costs
- M & O increased primarily due to the following:
 - Increase to Office/Operating Supplies to account for increasing distribution consumables costs and overall costs for goods in general
 - Increase local water sytem costs from 500,000 to 1.1m in response to HABs management costs.
 - Increase costs of water treatment chemicals from 3.8M to 4.3M to keep pace with inflation.
 - Water projections have been split between Purchased Water (5104) and Local Water System (5108)
 - The cost of imported water from the San Diego County Water Authority will increase in this Fiscal Year (FY) and in future years. Staff therefore recommend a budget increase of (24M to 26M) for Purchased Water in FY 2024. It is possible that this increase will be insufficient to cover the actual increase in purchase water costs. Several factors impacting our purchase water costs are related to local water availability. If our region receives above-average rainfall during the FY, more local water will be available and purchase water costs will be lower.If local water is available, staff anticipate being able to deliver water via the Escondido Canal for a sufficient time to allow the City to remain within the budgeted purchase water amount. However, if rainfall is below average, or if the canal project requires a longer than anticipated shutdown, more purchase water will be required and a budget adjustment will be brought to the City Council for consideration during the latter part of the FY.
 - A slight increase to Minor Tools & Equipment because of the purchase of a few critical operational tools. Projection also includes more pressure recorders that will help Distribution Staff make operational changes to the system that will help with efficiency.

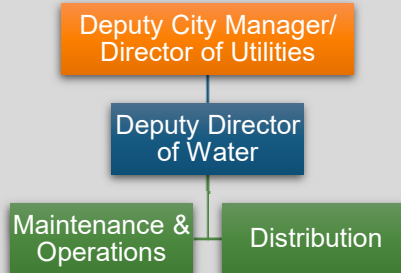
WATER

- Increase to Maintenance of Equipment due to a general increase in costs of goods and materials due to inflation. Projection also includes a new cloud backup server for the Treatment Plant SCADA system.
- Increase in Professional Services due to the continuation of the Raw Water Algae Study and the Urban Water Management Plan. The Raw Water Algae Study is a joint effort between the City and VID where we have procured the services of Stillwater Sciences to develop a comprehensive strategy for controlling harmful algae blooms in our local raw water system. The Urban Water Management Plan is a regulatory driven study that develops resource planning to ensure that adequate water supplies are available to meet existing and future needs. The services of a consultant will be solicited for this project as well.
- Projections related to permits moved from Other Expense to Permits
- Increase to Utilities, more specifically electricity, is due mostly to rising costs in power. The amount that power costs for The Treatment Plant and other facilities within the Utilities department has continued to rise from year to year.
- M&O increases are offset by decreases in overall major maintenance projections due to completion of the filter media replacement project and software projections due to reduction in the amount projected for Cityworks
- Overall decrease to Other Capital Outlay is due to some of the equipment purchased in the prior year that is not needed in the current budget year, which is offset by the addition of a concrete load pro mixing trailer that will give crews the ability to tackle small concrete jobs much easier and the replacement of two utility carts
- Increase in internal service charges, primarily building maintenance, warehouse, fleet services, network & systems administration and general liability insurance charges
- Increase in allocations in, primarily from the Finance, Human Resources, Information Services, Streets, and Wastewater departments
- Projected \$255,940 use of available fund balance

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

WATER

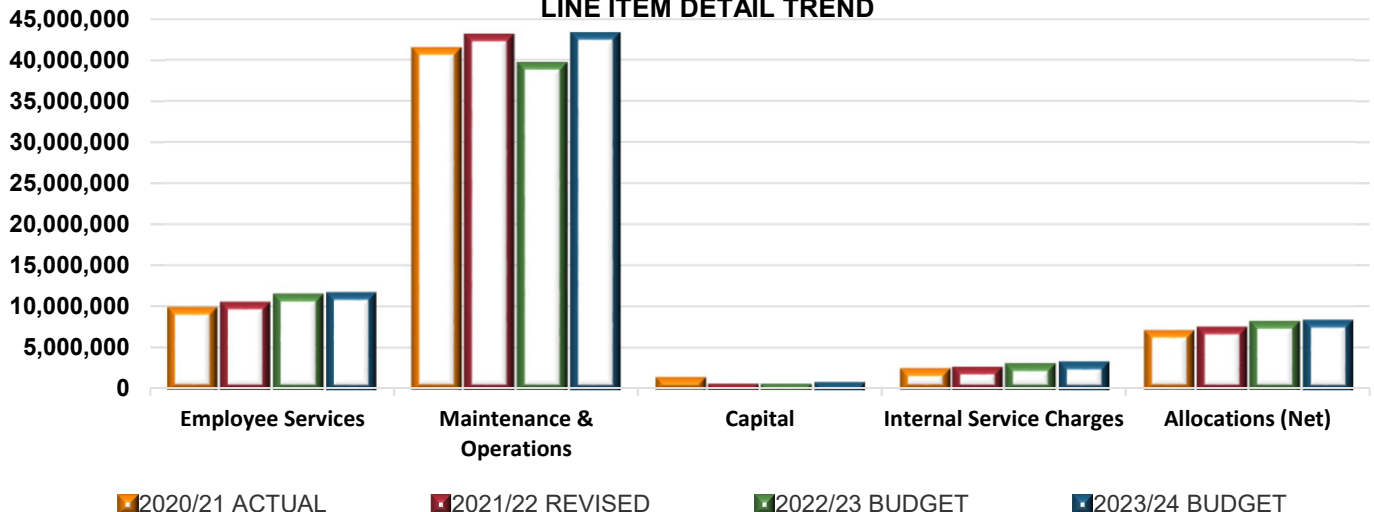
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	62.0	63.0	63.0	64.0
Contract/Grant Funded	5.0	5.0	5.0	5.0
Temporary Part-Time (FTE)	0.7	0.7	0.8	0.0
Department Total	67.7	68.7	68.8	69.0
BUDGET:				
Employee Services	\$9,434,678	\$10,102,169	\$11,052,890	\$11,261,940
Maintenance & Operations	40,987,612	42,623,734	39,186,000	42,820,090
Capital Outlay	882,652	91,777	93,000	332,500
Internal Service Charges	1,995,090	2,193,640	2,585,560	2,850,180
Allocations (Net)	6,631,402	7,059,625	7,757,250	7,923,640
Total Budget	\$59,931,435	\$62,070,946	\$60,674,700	\$65,188,350

LINE ITEM DETAIL TREND



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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
555-410	WATER				
5001	REGULAR FULL-TIME	\$5,153,259	\$5,482,132	\$6,456,760	\$6,523,260
5002	CONTRACT/GRANT FUNDED	230,823	242,805	0	0
5004	TEMPORARY PART-TIME	17,539	14,298	0	0
5020	OVERTIME	521,413	524,970	368,160	515,000
5025	OTHER EMPLOYEE OVERHEAD	177,523	181,610	193,960	190,120
5026	PERS-NORMAL COST	529,609	538,210	589,880	667,960
5029	PERS-UNFUNDED LIABILITY	1,698,618	1,897,651	2,053,490	1,949,110
5027	MEDICAL	727,345	768,157	876,560	911,530
5028	WORKERS' COMPENSATION	317,702	388,876	438,910	432,050
5030	FLEXIBLE BENEFITS	60,847	63,460	75,170	72,910
	TOTAL, EMPLOYEE SERVICES	9,434,678	10,102,169	11,052,890	11,261,940
5101	OFFICE/OPERATING SUPPLIES	1,199,146	1,330,589	1,246,200	1,356,200
5104	PURCHASED WATER	30,707,594	31,605,969	24,000,000	26,000,000
5106	CHEMICALS	1,312,768	1,201,855	3,800,000	4,300,000
5107	MINOR TOOLS & EQUIPMENT	17,527	55,006	84,000	58,800
5108	LOCAL WATER SYSTEM	0	112,960	500,000	1,100,000
5114	AUTOMOTIVE REPAIR PARTS	535	0	0	0
5126	MAINTENANCE OF EQUIPMENT	351,627	116,951	550,300	544,300
5128	MAJOR MAINTENANCE	426,338	498,627	686,000	875,000
5131	PROFESSIONAL SERVICES/CONTRACTS	734,340	795,352	1,009,750	1,186,750
5132	LITIGATION SERVICES	11,847	5,420	0	0
5139	OTHER BUILDING REPAIRS/MAINT.	484	0	0	0
5160	TRAINING AND MEETINGS	4,908	15,635	36,000	36,000
5161	MILEAGE REIMBURSEMENT	12	0	600	900
5162	DUES AND SUBSCRIPTIONS	49,530	49,115	39,020	46,870
5163	AUTO ALLOWANCE	5,350	5,400	5,400	5,400
5167	ADVERTISING AND PRINTING	19,660	23,287	38,500	36,500
5168	PERMITS	0	0	76,330	91,530

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

		2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET
555-410	WATER				
5170	UTILITIES	1,144,964	1,241,354	1,185,000	1,280,000
5171	WATER	2,015,187	2,111,809	2,200,000	2,200,000
5173	OTHER TELEPHONE	24,938	27,522	25,000	39,000
5180	RENT	486,538	511,266	459,160	459,160
5190	OTHER EXPENSE	190,481	240,711	279,340	280,210
5193	SOFTWARE	151,913	148,788	439,280	464,520
5194	MINOR OFFICE EQUIPMENT	6,707	5,784	6,800	26,000
5501	INTEREST	538,676	968,064	1,010,660	979,880
5502	BOND INTEREST	1,830,664	1,797,678	1,746,510	1,696,510
5505	BOND EXPENSE	(17,726)	(19,009)	(11,450)	(17,040)
5509	BOND AMORTIZATION	(226,398)	(226,398)	(226,400)	(226,400)
TOTAL, M & O		40,987,612	42,623,734	39,186,000	42,820,090
5209	OTHER CAPITAL OUTLAY	882,652	91,777	93,000	332,500
TOTAL, CAPITAL OUTLAY		882,652	91,777	93,000	332,500
5125	BUILDING MAINTENANCE	334,550	338,220	422,280	402,440
5127	WAREHOUSE	83,790	82,750	88,590	82,190
5164	FLEET SERVICES	929,480	972,950	981,670	1,098,540
5165	DUPLICATING	7,740	7,080	7,770	14,060
5172	TELECOMMUNICATIONS	24,270	21,820	17,720	14,040
5174	RADIO COMMUNICATIONS	31,450	31,040	31,090	30,610
5175	MAIL & MOBILE SERVICES	12,000	15,000	11,920	16,840
5178	NETWORK & SYSTEMS ADMINISTRATION	135,210	152,330	223,150	246,240

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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
555-410	WATER				
5183	INSURANCE	436,600	572,450	801,370	945,220
	TOTAL, INTERNAL SERVICE CHARGES	1,995,090	2,193,640	2,585,560	2,850,180
	SUBTOTAL, WATER	53,300,033	55,011,320	52,917,450	57,264,710
5901	ALLOCATED IN	7,100,910	7,570,330	8,245,470	8,416,960
5902	ALLOCATED OUT	(469,508)	(510,705)	(488,220)	(493,320)
	TOTAL, WATER	\$59,931,435	\$62,070,946	\$60,674,700	\$65,188,350

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
555-410 WATER				
5001-555-410 REGULAR FULL-TIME				
1 Deputy City Manager/Director of Utilities	\$207,300	\$217,660	\$10,360	5.0%
1 Administrative Coordinator	62,570	57,560	(5,010)	-8.0%
1 Control Systems Analyst	113,160	128,070	14,910	13.2%
2 Control Systems Technicians	234,420	207,860	(26,560)	-11.3%
2 Cross Connection Tech I/Is	174,160	178,510	4,350	2.5%
1 Deputy Director/Water	154,040	154,040	0	0.0%
1 Field Engineering Inspector II	80,640	84,150	3,510	4.4%
1 Laboratory Technician II	89,010	93,110	4,100	4.6%
1 M & O Coordinator	55,360	50,190	(5,170)	-9.3%
1 Management Analyst I	68,380	0	(68,380)	-100.0%
1 Management Analyst II	74,980	78,730	3,750	5.0%
1 Meter-Service Supervisor	101,080	102,520	1,440	1.4%
1 Plant Systems Technician	84,270	92,310	8,040	9.5%
1 Program Assistant	52,610	51,410	(1,200)	-2.3%
1 Sr. Plant Systems Technician	111,440	111,280	(160)	-0.1%
3 Sr. Water Distribution Supervisors	371,020	371,620	600	0.2%
8 Sr. Water Distribution Technicians	797,640	824,600	26,960	3.4%
4 Sr. Water Treatment Plant Operators	489,800	489,160	(640)	-0.1%
1 Utilities Analyst	71,410	70,730	(680)	-1.0%
1 Water Distribution Superintendent	131,120	131,120	0	0.0%
19 Water Distribution Technician I/Is	1,379,080	1,437,040	57,960	4.2%
5 Water Meter Readers (From 5002)	277,180	282,320	5,140	1.9%
2 Water Service Representatives	150,180	149,380	(800)	-0.5%
1 Water Treatment Plant Operations Superintendent	146,680	146,680	0	0.0%
1 Water Treatment Plant Operations Supervisor	124,580	130,900	6,320	5.1%
6 Water Treatment Plant Operator In Training, IIs & IIIs	575,160	587,800	12,640	2.2%
1 Water Treatment Plant Maintenance Supervisor	125,050	136,170	11,120	8.9%
Bilingual Pay	33,150	37,050	3,900	11.8%
Certification Pay	18,000	18,000	0	0.0%
Confined Space Team	36,200	36,200	0	0.0%
Retirement Contingency	30,710	30,710	0	0.0%
Shift Differential	19,380	19,380	0	0.0%
Vacation-Holiday Payoff	17,000	17,000	0	0.0%
	<u>6,456,760</u>	<u>6,523,260</u>	66,500	1.0%
5020-555-410 OVERTIME				
Comp Time Contingency	8,000	10,000	2,000	25.0%
Emergency Overtime	300,000	425,000	125,000	41.7%
Holiday Pay	23,760	30,000	6,240	26.3%
Stand-By	36,400	50,000	13,600	37.4%
	<u>368,160</u>	<u>515,000</u>	146,840	39.9%
EMPLOYEE OVERHEAD:				
5025-555-410 OTHER EMPLOYEE OVERHEAD	193,960	190,120	(3,840)	-2.0%
5026-555-410 PERS-NORMAL COST	589,880	667,960	78,080	13.2%

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

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

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

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

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
555-410 WATER				
5131-555-410 PROFESSIONAL SERVICES/CONTRACTS				
Chemical Spill Clean-up Contingency	20,000	20,000	0	100.0%
Cityworks - Consultant Implementation Fees	0	150,000	150,000	100.0%
Consultants Fees	70,000	50,000	(20,000)	-28.6%
Contract Labor	60,000	75,000	15,000	25.0%
Control Systems Maintenance	50,000	50,000	0	0.0%
Customer Service/Emergency Assistance	15,000	15,000	0	0.0%
Dam Surveys	0	70,000	70,000	100.0%
Electrical Contractors	100,000	100,000	0	0.0%
Instrument Calibration & Certification	10,000	10,000	0	0.0%
Lake Divers - Quagga Mussel Control/Inspections	25,000	25,000	0	0.0%
Legal Services	215,000	215,000	0	0.0%
On-site Training	20,000	20,000	0	0.0%
Raw Water Algae Study	100,000	180,000	80,000	80.0%
Reservoir Maintenance/Cleaning	100,000	30,000	(70,000)	-70.0%
SDFA Reporting	860	860	0	0.0%
Site Maintenance	20,000	20,000	0	0.0%
State Lobbyist	30,000	30,000	0	0.0%
Underground Service Alert	2,890	2,890	0	0.0%
Urban Water Management Plan	50,000	0	(50,000)	-100.0%
Water Conservation Program	39,000	39,000	0	0.0%
Federal Lobbying Fees	12,000	12,000	0	0.0%
Water Loss Consultant	0	22,000	22,000	100.0%
Welding Contractors	70,000	50,000	(20,000)	-28.6%
	1,009,750	1,186,750	177,000	17.5%
5160-555-410 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	36,000	36,000	0	0.0%
5161-555-410 MILEAGE REIMBURSEMENT	600	900	300	50.0%
5162-555-410 DUES AND SUBSCRIPTIONS				
American Public Works Association	250	0	(250)	-100.0%
American Water Works Association	3,000	7,000	4,000	133.3%
American Water Works Research Foundation	12,000	15,000	3,000	25.0%
Assoc CA Water Agencies	17,000	17,000	0	0.0%
AWWA Partnership for Safe Water	800	800	0	0.0%
California Water Awareness	1,300	1,300	0	0.0%
Foundation for Cross Connection Control	1,300	2,000	700	53.8%
License and Certification Renewal	900	1,000	100	11.1%
San Diego County Utility Managers	150	200	50	33.3%
Southern California Water Committee	750	1,000	250	33.3%
Technical Publications	1,050	1,050	0	0.0%
Water Conservation Publications	520	520	0	0.0%
	39,020	46,870	7,850	20.1%
5163-555-410 AUTO ALLOWANCE				

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
555-410 WATER				
Deputy City Manager/Director of Utilities	5,400	5,400	0	0.0%
5167-555-410 ADVERTISING AND PRINTING				
Annual Water Quality Report	25,000	25,000	0	0.0%
Conservation Program Materials	6,500	6,500	0	0.0%
Prop 218 Notification	5,000	5,000	0	0.0%
School Tours - WTP	2,000	0	(2,000)	-100.0%
	<u>38,500</u>	<u>36,500</u>	(2,000)	-5.2%
5168-555-410 PERMITS				
FERC Fees	110	110	0	0.0%
NPDES Cat III	2,000	6,200	4,200	210.0%
NPDES Dist	5,000	7,000	2,000	40.0%
S.D. County Hazardous Materials Regulation Fees	2,420	2,420	0	0.0%
State Dam Permits (Wohlford, Dixon)	51,000	60,000	9,000	17.6%
State DHS Fee	14,300	14,300	0	0.0%
SWRCB Hydrostatic Discharge Permit	1,500	1,500	0	0.0%
	<u>76,330</u>	<u>91,530</u>	15,200	19.9%
5170-555-410 UTILITIES				
Distribution Pump Station Electrical	250,000	270,000	20,000	8.0%
Local Raw Water Lift (Esc)	45,000	65,000	20,000	44.4%
Local Raw Water Lift (VID)	95,000	115,000	20,000	21.1%
Treatment Plant Operation	705,000	725,000	20,000	2.8%
Washwater and Dixon Rec. Lift	90,000	105,000	15,000	16.7%
	<u>1,185,000</u>	<u>1,280,000</u>	95,000	8.0%
5171-555-410 WATER				
City Water Expenses	2,200,000	2,200,000	0	0.0%
5173-555-410 OTHER TELEPHONE				
Cellular Phones (56 Cell Phones & Ipads)	25,000	37,300	12,300	49.2%
Cell Phone Replacements	0	1,700	1,700	100.0%
	<u>25,000</u>	<u>39,000</u>	14,000	56.0%
5180-555-410 RENT				
Facility Lease	459,160	459,160	0	0.0%

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
555-410 WATER				
5190-555-410 OTHER EXPENSE				
Overtime Meal Reimbursements per MOU	4,200	4,200	0	0.0%
Real Estate Taxes (City Owned Property Outside City Limits)	271,510	271,510	0	0.0%
WTP Operator and Distribution Operator Cert. Renewals	<u>3,630</u>	<u>4,500</u>	870	24.0%
	279,340	280,210	870	0.3%
5193-555-410 SOFTWARE				
AMMS - MicroWest (Asset Management)	7,000	7,000	0	0.0%
AMI	0	9,630	9,630	100.0%
AutoCad Lite	2,000	2,000	0	0.0%
Cityworks-AMS/PLL Licensing	302,500	60,000	(242,500)	-80.2%
Hydraulic Modeling (Innovyze)	5,520	95,000	89,480	1621.0%
Itron Maintenance/Support	16,000	16,000	0	0.0%
Nearmap Imagery	840	840	0	0.0%
Rockwell Software Support (PLC software)	12,130	12,130	0	0.0%
Utility Billing Software	60,720	60,720	0	0.0%
Wonderware Support - SCADA Control Software	20,000	20,000	0	0.0%
XC2 Software Support	7,000	19,000	12,000	171.4%
Trimble Press. Recorder Software	5,000	5,000	0	0.0%
Trimble Unity Valve	0	5,000	5,000	100.0%
Water View	0	130,000	130,000	100.0%
Workday ERP Software Subscription (11% Share)	0	22,200	22,200	100.0%
Zones AutoCad	<u>570</u>	<u>0</u>	(570)	-100.0%
	439,280	464,520	25,240	5.7%
5194-555-410 MINOR OFFICE EQUIPMENT				
Desktop Computers	1,800	20,000	18,200	1011.1%
Laptop Computers	4,500	4,500	0	0.0%
Monitor	<u>500</u>	<u>1,500</u>	1,000	200.0%
	6,800	26,000	19,200	282.4%
5501-555-410 INTEREST				
SRF Loan - Alexander Area PhII	37,110	33,500	(3,610)	-9.7%
SRF Loan - Gravity Float Line	5,600	2,430	(3,170)	-56.6%
Lindley Reservoir	424,520	413,800	(10,720)	-2.5%
San Pasqual Undergrounding	<u>543,430</u>	<u>530,150</u>	(13,280)	-2.4%
	1,010,660	979,880	(30,780)	-3.0%
5502-555-410 BOND INTEREST				
Bond Interest - 2019A	868,200	835,240	(32,960)	-3.8%
Bond Interest - 2019B	<u>878,310</u>	<u>861,270</u>	(17,040)	-1.9%
	1,746,510	1,696,510	(50,000)	-2.9%

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
555-410 WATER				
5505-555-410 BOND EXPENSE				
Amortized Deferred Bond Costs	(17,050)	(25,240)	(8,190)	48.0%
BNY Admin Fees	3,600	3,000	(600)	-16.7%
SDFA Continuing Disclosures	<u>2,000</u>	<u>5,200</u>	3,200	160.0%
	(11,450)	(17,040)	(5,590)	48.8%
5509-555-410 BOND AMORTIZATION				
Amortization of Bond Premium/Discount	(226,400)	(226,400)	0	0.0%
TOTAL, M & O	39,186,000	42,820,090	3,634,090	9.3%
5209-555-410 OTHER CAPITAL OUTLAY				
Concrete Load Pro Mixing Trailer	73,000	0	(73,000)	-100.0%
Diesel Mini Dump with Hydraulic Pump	0	100,000	100,000	100.0%
Hydraulic Bending Plate Roller	0	34,000	34,000	100.0%
Maintenance Truck for CST	0	80,000	80,000	100.0%
Mini X - Breaker Hammer Attachment	0	15,000	15,000	100.0%
Mini X - Attachments	0	13,500	13,500	100.0%
SCADA Servers	0	60,000	60,000	100.0%
Traffic Control Flagging Light OSHA	0	10,000	10,000	100.0%
Utility Cart	<u>20,000</u>	<u>20,000</u>	0	0.0%
	93,000	332,500	239,500	257.5%
TOTAL, CAPITAL OUTLAY	93,000	332,500	239,500	257.5%
5125-555-410 BUILDING MAINTENANCE	422,280	402,440	(19,840)	-4.7%
5127-555-410 WAREHOUSE	88,590	82,190	(6,400)	-7.2%
5164-555-410 FLEET SERVICES	981,670	1,098,540	116,870	11.9%
5165-555-410 DUPLICATING	7,770	14,060	6,290	81.0%
5172-555-410 TELECOMMUNICATIONS	17,720	14,040	(3,680)	-20.8%
5174-555-410 RADIO COMMUNICATIONS	31,090	30,610	(480)	-1.5%
5175-555-410 MAIL & MOBILE SERVICES	11,920	16,840	4,920	41.3%
5178-555-410 NETWORK & SYSTEMS ADMINISTRATION	223,150	246,240	23,090	10.3%

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
555-410 WATER				
5183-555-410 INSURANCE				
General Liability Insurance	640,540	744,280	103,740	16.2%
Property Insurance	160,830	200,940	40,110	24.9%
	801,370	945,220	143,850	18.0%
 TOTAL, INTERNAL SERVICE CHARGES	 2,585,560	 2,850,180	 264,620	 10.2%
 SUBTOTAL, WATER	 52,917,450	 57,264,710	 4,347,260	 8.2%
 5901-555-410 ALLOCATED IN				
Building	181,190	204,990	23,800	13.1%
City Attorney	448,160	468,960	20,800	4.6%
City Clerk	252,250	261,630	9,380	3.7%
City Council	80,750	92,200	11,450	14.2%
City Manager	319,620	348,930	29,310	9.2%
City Treasurer	66,400	65,670	(730)	-1.1%
Code Compliance	84,190	82,820	(1,370)	-1.6%
Communications	46,940	49,980	3,040	6.5%
Digital Media Services	36,870	33,700	(3,170)	-8.6%
Engineering	179,610	132,630	(46,980)	-26.2%
Environmental Programs	72,080	74,490	2,410	3.3%
Finance	1,032,380	1,037,210	4,830	0.5%
Fire	915,020	998,560	83,540	9.1%
Human Resources	343,300	284,800	(58,500)	-17.0%
Information Systems	720,710	768,120	47,410	6.6%
Maintenance-Streets	415,480	429,510	14,030	3.4%
Maintenance-Parks	99,830	105,570	5,740	5.7%
Planning	118,150	122,970	4,820	4.1%
Police	1,316,700	1,420,210	103,510	7.9%
Recreation	8,270	9,530	1,260	15.2%
Recycling & Waste Reduction	18,780	17,100	(1,680)	-8.9%
Risk Management	52,990	47,430	(5,560)	-10.5%
Wastewater	1,435,800	1,359,950	(75,850)	-5.3%
	8,245,470	8,416,960	171,490	2.1%

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
555-410 WATER				
5902-555-410 ALLOCATED OUT				
Canal	(16,550)	(17,250)	(700)	4.2%
Environmental Programs	(74,260)	(75,230)	(970)	1.3%
Recycled Water	(67,200)	(69,390)	(2,190)	3.3%
Recycling & Waste Reduction	(12,530)	(12,820)	(290)	2.3%
Wastewater	(249,930)	(250,880)	(950)	0.4%
Capital Improvement Projects	<u>(67,750)</u>	<u>(67,750)</u>	0	0.0%
	(488,220)	(493,320)	(5,100)	1.0%
TOTAL, WATER	\$60,674,700	\$65,188,350	\$4,513,650	7.4%

CANAL OPERATIONS



DESCRIPTION

A section of the Water Division, Canal Operations provides maintenance on the Escondido Canal, which carries untreated water 14 miles from the intake on the San Luis Rey River to Lake Wohlford. Staff coordinates with the Vista Irrigation District to ensure the safe and adequate transfer of water from the San Luis Rey River diversion structure to Lake Wohlford in an economical and effective manner. Water from the canal serves customers of the City of Escondido and the Vista Irrigation District, as well as members of the La Jolla, Pala, Pauma, Rincon, and San Pasqual Bands of Mission Indians.

Challenges:

- The Escondido Canal is more than one hundred twenty-five years old. The last major rehabilitation performed on the structure was in the early 1920s. Because of its age, there is an annual maintenance period to keep the canal in operating order.
- The entire length of the canal is inspected three times a week when water is being transferred.
- The inspection is completed by two staff members patrolling the 14 miles on foot.
- During inclement weather, the canal may be patrolled daily.
- The canal's integrity is inspected immediately if an earthquake occurs.

DEPARTMENT PRIORITIES

- Ensure the safe and adequate transfer of water from the San Luis Rey River diversion structure to Lake Wohlford
- Coordinate with the Vista Irrigation District and the Indian Water Authority to ensure effective implementation of the San Luis Rey Water Rights Settlement
- Maintain the Escondido Canal and all associated structures (e.g., the diversion dam, silt basins, and monitoring equipment)

CANAL OPERATIONS

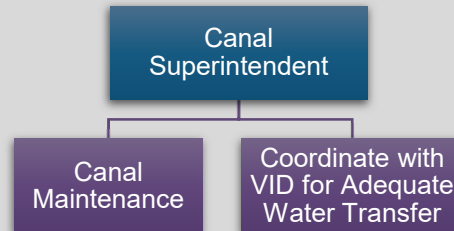
MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to increase in salaries and PERS-Unfunded Liability costs
- Increase in M & O is primarily due to the increase in projections for tools and miscellaneous supplies due to inflation, and supply chain issues, etc.
- Capital Outlay additions include #1 Turnout SCADA System, Outlet SCADA System, Rincon Weir SCADA System, and Lake Wohlford Yard Camera System. The Canal department is upgrading its SCADA system to have better process control and accounting and is upgrading and adding to the security systems at the various facilities along the canal to prevent theft and vandalism.
- Increase in internal service charges, primarily general liability insurance charges.

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

CANAL OPERATIONS

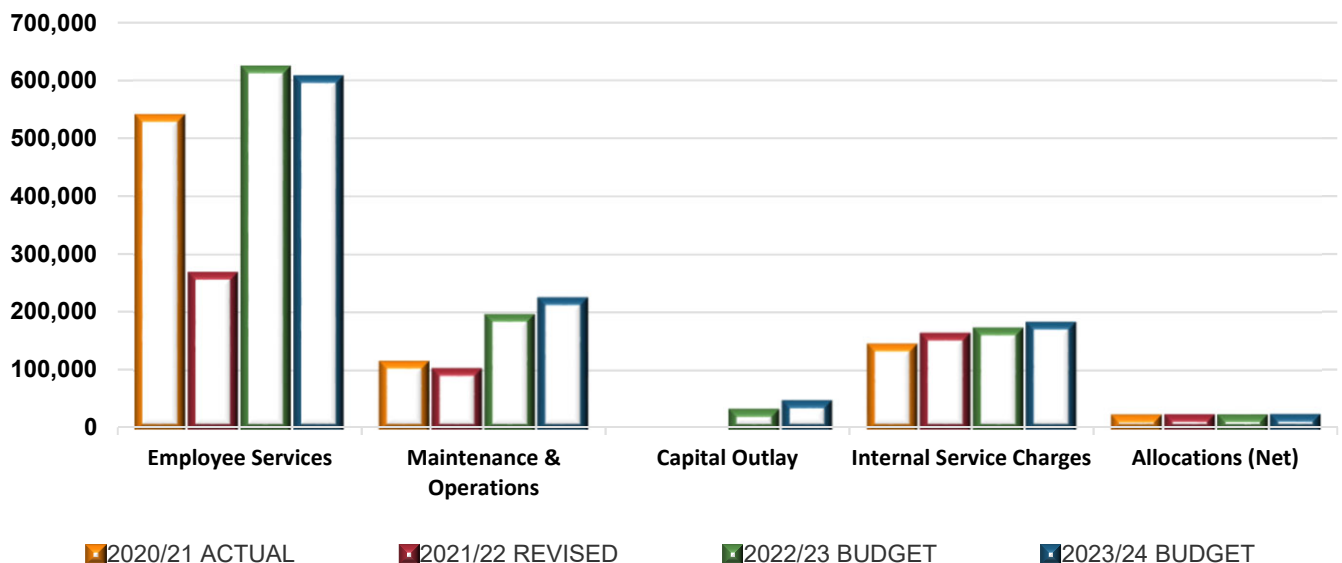
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	5.0	5.0	5.0	5.0
BUDGET:				
Employee Services	\$534,492	\$262,692	\$618,100	\$601,480
Maintenance & Operations	108,688	96,400	189,740	218,540
Capital Outlay	0	0	26,000	41,000
Internal Service Charges	138,750	157,530	166,310	176,040
Allocations (Net)	16,070	16,720	16,720	17,250
Total Budget	\$798,000	\$533,342	\$1,016,870	\$1,054,310

LINE ITEM DETAIL TREND



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

		2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET
555-412	CANAL OPERATIONS				
5001	REGULAR FULL-TIME	\$290,724	\$5,402	\$331,240	\$325,840
5020	OVERTIME	25,031	24,326	32,300	32,300
5025	OTHER EMPLOYEE OVERHEAD	10,823	11,067	11,070	11,740
5026	PERS-NORMAL COST	32,455	33,332	35,170	37,760
5029	PERS-UNFUNDED LIABILITY	84,450	93,500	105,030	99,760
5027	MEDICAL	57,619	56,741	60,160	50,010
5028	WORKERS' COMPENSATION	16,309	20,493	24,100	25,260
5030	FLEXIBLE BENEFITS	17,080	17,830	19,030	18,810
	TOTAL, EMPLOYEE SERVICES	534,492	262,692	618,100	601,480
5101	OFFICE/OPERATING SUPPLIES	65,273	77,658	100,540	128,340
5107	MINOR TOOLS & EQUIPMENT	0	0	2,000	2,500
5126	MAINTENANCE OF EQUIPMENT	0	0	15,500	19,000
5131	PROFESSIONAL SERVICES/CONTRACTS	40,911	16,427	62,800	63,000
5162	DUES AND SUBSCRIPTIONS	0	0	200	500
5170	UTILITIES	149	178	700	700
5173	OTHER TELEPHONE	2,355	2,137	7,500	4,000
5190	OTHER EXPENSE	0	0	500	500
	TOTAL, M & O	108,688	96,400	189,740	218,540
5209	OTHER CAPITAL OUTLAY	0	0	26,000	41,000
	TOTAL, CAPITAL OUTLAY	0	0	26,000	41,000
5164	FLEET SERVICES	85,740	95,980	93,800	102,480
5178	NETWORK & SYSTEMS ADMINISTRATION	5,750	2,710	2,800	8,000

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
555-412	CANAL OPERATIONS				
5183	INSURANCE	47,260	58,840	69,710	65,560
	TOTAL, INTERNAL SERVICE CHARGES	138,750	157,530	166,310	176,040
	SUBTOTAL, CANAL OPERATIONS	781,930	516,622	1,000,150	1,037,060
5901	ALLOCATED IN	16,070	16,720	16,720	17,250
	TOTAL, CANAL OPERATIONS	\$798,000	\$533,342	\$1,016,870	\$1,054,310

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
555-412 CANAL OPERATIONS				
5001-555-412 REGULAR FULL-TIME				
1 Canal Superintendent	\$101,770	\$101,770	\$0	0.0%
1 Assistant Canal Superintendent	70,790	70,790	0	0.0%
3 Canal Assistants I/Is	153,070	147,670	(5,400)	-3.5%
Vacation-Holiday Payoff	<u>5,610</u>	<u>5,610</u>	0	0.0%
	331,240	325,840	(5,400)	-1.6%
5020-555-412 OVERTIME				
Emergency Overtime	10,000	10,000	0	0.0%
Holiday Pay	7,300	7,300	0	0.0%
Standby Pay	<u>15,000</u>	<u>15,000</u>	0	0.0%
	32,300	32,300	0	0.0%
EMPLOYEE OVERHEAD:				
5025-555-412 OTHER EMPLOYEE OVERHEAD	11,070	11,740	670	6.1%
5026-555-412 PERS-NORMAL COST	35,170	37,760	2,590	7.4%
5029-555-412 PERS-UNFUNDED LIABILITY	105,030	99,760	(5,270)	-5.0%
5027-555-412 MEDICAL	60,160	50,010	(10,150)	-16.9%
5028-555-412 WORKERS' COMPENSATION	24,100	25,260	1,160	4.8%
5030-555-412 FLEXIBLE BENEFITS	19,030	18,810	(220)	-1.2%
TOTAL, EMPLOYEE SERVICES	618,100	601,480	(16,620)	-2.7%
5101-555-412 OFFICE/OPERATING SUPPLIES				
Cement	15,000	40,000	25,000	166.7%
Copper Sulfate	10,000	17,000	7,000	70.0%
Lumber	7,000	11,000	4,000	57.1%
Miscellaneous	35,000	0	(35,000)	-100.0%
Office Supplies	1,200	5,800	4,600	383.3%
Road Maintenance	15,000	30,000	15,000	100.0%
T-Shirts	300	300	0	0.0%
Tools	12,000	18,000	6,000	50.0%
Uniforms	<u>5,040</u>	<u>6,240</u>	1,200	23.8%
	100,540	128,340	27,800	27.7%

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
555-412 CANAL OPERATIONS				
5107-555-412 MINOR TOOLS & EQUIPMENT				
Solar Panels for Security Cameras	2,000	2,500	500	25.0%
5126-555-412 MAINTENANCE OF EQUIPMENT				
Equipment Maintenance	3,500	7,000	3,500	100.0%
Fence Repair	<u>12,000</u>	<u>12,000</u>	0	0.0%
	15,500	19,000	3,500	22.6%
5131-555-412 PROFESSIONAL SERVICES/CONTRACTS				
Portable Toilet Service	2,800	3,000	200	7.1%
Contract Labor	<u>60,000</u>	<u>60,000</u>	0	0.0%
	62,800	63,000	200	0.3%
5162-555-412 DUES AND SUBSCRIPTIONS				
International Society of Explosives Engineers	200	500	300	150.0%
5170-555-412 UTILITIES	700	700	0	0.0%
5173-555-412 OTHER TELEPHONE				
Cellular Phones (5 Cell Phones @ \$50/Month)	7,500	3,000	(4,500)	-60.0%
Cell Phone Replacements	<u>0</u>	<u>1,000</u>	1,000	100.0%
	7,500	4,000	(3,500)	-46.7%
5190-555-412 OTHER EXPENSE				
SD County Explosives Permit Renewal	500	500	0	0.0%
TOTAL, M & O	189,740	218,540	28,800	15.2%
5209-555-412 OTHER CAPITAL OUTLAY				
#1 Turnout SCADA System	7,000	12,000	5,000	71.4%
Lake Wohlford Yard Camera System	5,000	5,000	0	0.0%
Outlet SCADA System	7,000	12,000	5,000	71.4%
Rincon Weir SCADA System	<u>7,000</u>	<u>12,000</u>	5,000	71.4%
	26,000	41,000	15,000	57.7%
TOTAL, CAPITAL	26,000	41,000	15,000	57.7%

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

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

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 to bring Temporary Part-time projections closer to actuals and to budget as if all positions were filled. Other increases are due to negotiated salary increases and an overall increase in PERS-Unfunded Liability costs
- Increase in M & O is primarily for the following items:
 - Increase in the projection for Dixon concession uniforms to keep pace with the increasing cost of supplies and to provide uniforms to several of the down town employees that are not currently budgeted for

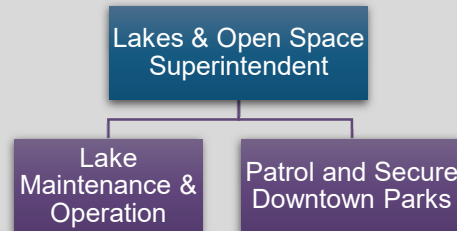
LAKES

- Increase to replace boats and outboard motors to keep pace with the increasing cost of supplies
- Increased cost of fish plants due to pandemic, supply chain issues, increasing fuel costs, etc.
- Increase in utility rates
- Capital Outlay additions include replacing the current ranger station and the purchase of an emergency generator to provide backup emergency power to the Lake Dixon marina area during power outages
- Increase in internal service charges, primarily building maintenance and general liability insurance charges

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

LAKES

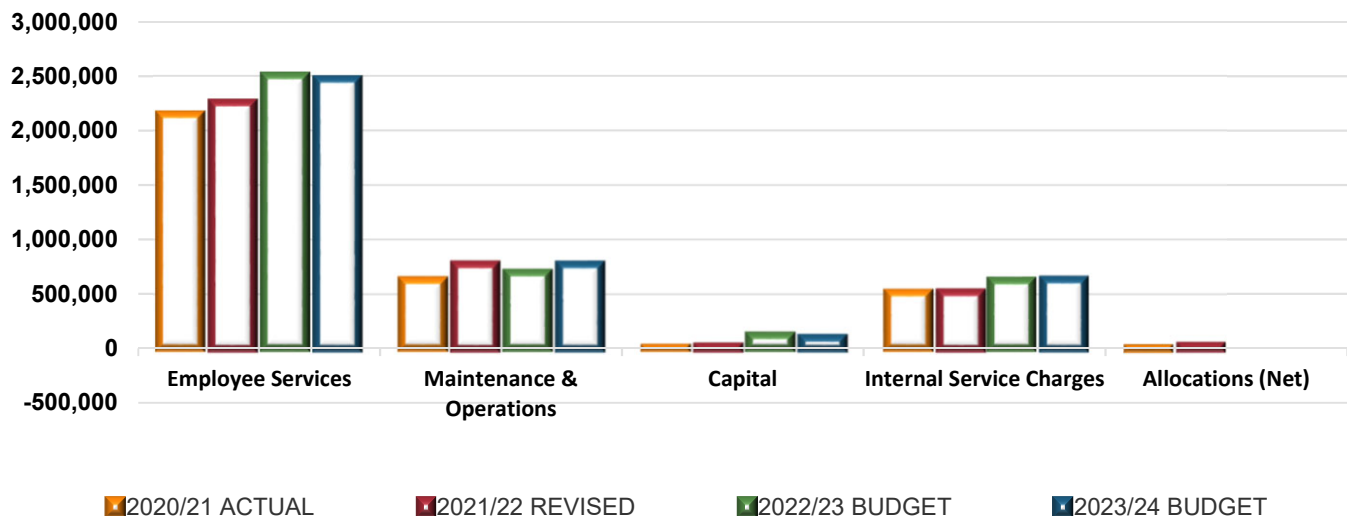
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	11.0	12.0	12.0	12.0
Regular Part-Time	0.0	0.0	0.0	0.0
Temporary Part-Time (FTE)	33.0	35.1	35.1	48.4
Department Total	44.0	47.1	47.1	60.4
BUDGET:				
Employee Services	\$2,145,921	\$2,254,806	\$2,500,600	\$2,468,710
Maintenance & Operations	626,909	774,355	696,210	772,660
Capital Outlay	8,669	24,610	120,000	102,000
Internal Service Charges	512,560	517,930	620,680	634,030
Allocations (Net)	(8,568)	30,653	0	0
Total Budget	\$3,285,491	\$3,602,354	\$3,937,490	\$3,977,400

LINE ITEM DETAIL TREND



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

		2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET
555-414	LAKES				
5001	REGULAR FULL-TIME	\$729,099	\$744,499	\$812,940	\$790,690
5004	TEMPORARY PART-TIME	809,213	831,527	967,000	1,008,500
5020	OVERTIME	16,321	19,335	17,400	19,000
5025	OTHER EMPLOYEE OVERHEAD	40,132	41,217	44,180	43,990
5026	PERS-NORMAL COST	135,062	138,432	147,400	152,630
5029	PERS-UNFUNDED LIABILITY	197,690	240,780	259,720	234,910
5027	MEDICAL	97,290	105,855	117,270	90,910
5028	WORKERS' COMPENSATION	108,742	121,562	121,170	118,060
5030	FLEXIBLE BENEFITS	12,373	11,599	13,520	10,020
	TOTAL, EMPLOYEE SERVICES	2,145,921	2,254,806	2,500,600	2,468,710
5101	OFFICE/OPERATING SUPPLIES	135,409	236,963	164,000	174,600
5107	MINOR TOOLS & EQUIPMENT	23,447	26,893	36,800	41,250
5126	MAINTENANCE OF EQUIPMENT	22,344	26,115	24,010	25,550
5131	PROFESSIONAL SERVICES/CONTRACTS	348,022	370,687	363,700	418,560
5160	TRAINING AND MEETINGS	723	1,381	3,000	3,000
5161	MILEAGE REIMBURSEMENT	0	370	0	0
5162	DUES AND SUBSCRIPTIONS	1,347	70	500	500
5167	ADVERTISING AND PRINTING	981	0	4,000	4,000
5170	UTILITIES	90,277	101,557	93,200	93,200
5173	OTHER TELEPHONE	4,358	5,639	7,000	12,000
5193	SOFTWARE	0	4,680	0	0
	TOTAL, M & O	626,909	774,355	696,210	772,660
5209	OTHER CAPITAL OUTLAY	8,669	24,610	120,000	102,000
	TOTAL, CAPITAL OUTLAY	8,669	24,610	120,000	102,000

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

		2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET
555-414 LAKES					
5125	BUILDING MAINTENANCE	186,140	168,630	231,190	230,210
5127	WAREHOUSE	5,030	5,840	5,320	4,940
5164	FLEET SERVICES	184,140	188,030	175,290	198,130
5165	DUPLICATING	5,690	7,080	8,590	5,450
5172	TELECOMMUNICATIONS	7,720	6,990	8,620	9,620
5174	RADIO COMMUNICATIONS	33,300	33,460	33,520	43,370
5175	MAIL & MOBILE SERVICES	1,350	1,150	1,270	1,370
5178	NETWORK & SYSTEMS ADMINISTRATION	13,250	13,370	16,660	37,210
5183	INSURANCE	75,940	93,380	140,220	103,730
	TOTAL, INTERNAL SERVICE CHARGES	512,560	517,930	620,680	634,030
	SUBTOTAL, LAKES	3,294,058	3,571,701	3,937,490	3,977,400
5901	ALLOCATED IN	11,400	0	0	0
5902	ALLOCATED OUT	(19,968)	30,653	0	0
	TOTAL, LAKES	\$3,285,491	\$3,602,354	\$3,937,490	\$3,977,400

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

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

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

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

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

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

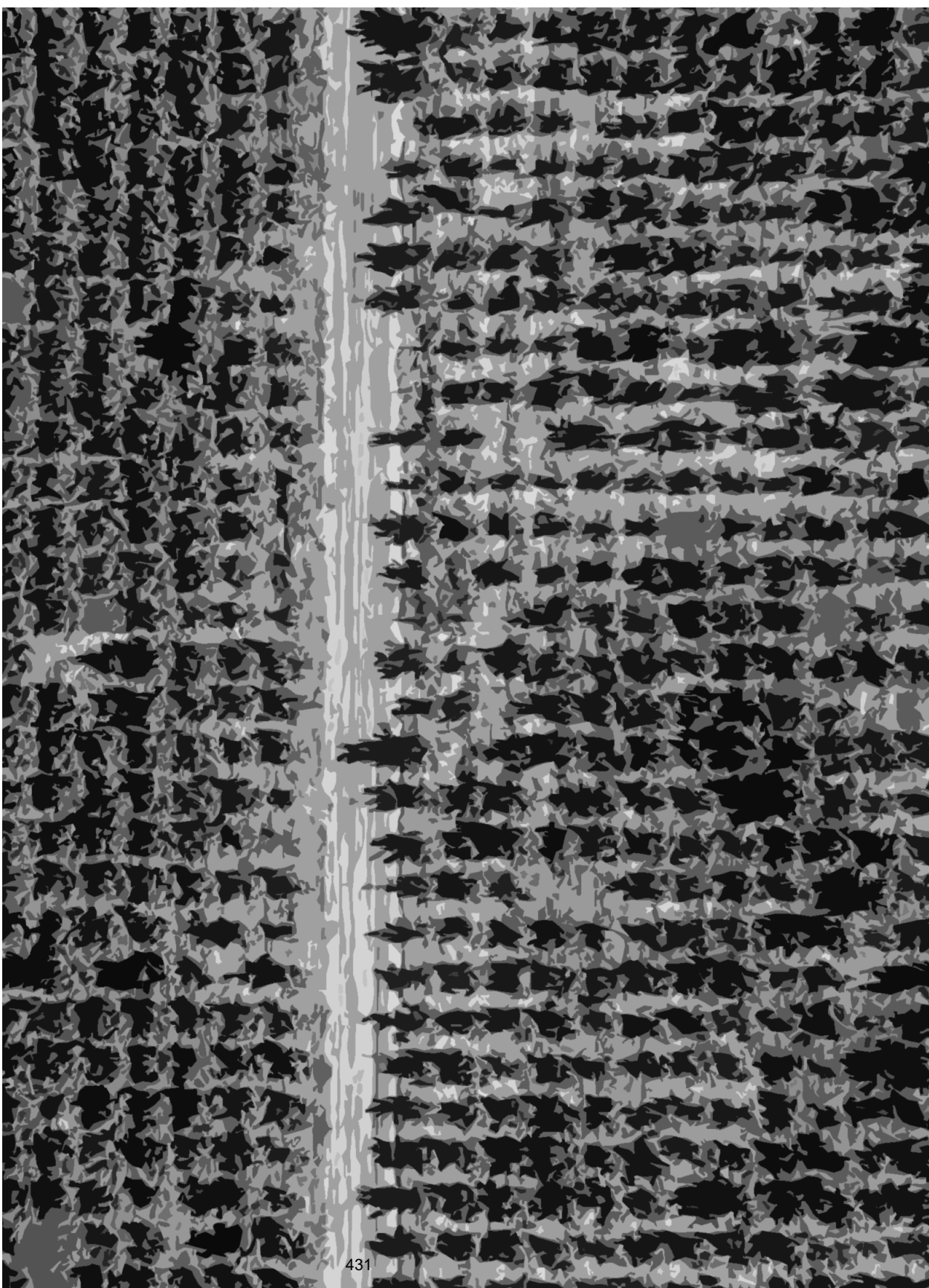
CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Line Item Detail

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

ANNUAL OPERATING BUDGET



2023/24



CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Enterprise Fund Sources and Uses

WASTEWATER

This fund was created to account for the financial activity of the City's sewer utility. The sewer utility is financed and operated in a manner similar to a private enterprise. The costs (expenses, including depreciation) of providing these services to the general public are financed or recovered primarily through user charges.

Sources of Funds:

Service Charges	\$32,500,000
San Diego Treatment Charge	2,200,000
Connection Charges	500,000
Interest	160,000
Sale of Recycled Water	4,000,000
Other Revenue	110,000
Agency Incentive Payments	150,000
Reimbursement from Outside Agencies	80,000
City of San Diego Reimbursements	110,000
SDG&E Raw Water Line	82,500
Use of Available Fund Balance	2,020,310
TOTAL, Sources	<u><u>\$41,912,810</u></u>

Uses of Funds:

<u>Operating Budget (Wastewater/Recycled Water/Environmental Programs)</u>	
Employee Services	\$14,533,060
Maintenance and Operations	16,473,760
Capital Outlay	118,800
Internal Service Charges	2,568,060
Allocations	2,790,920
TOTAL, Operating Budget	<u><u>36,484,600</u></u>
Bond Principal	1,755,000
Payment of Wastewater Connection Rights	1,800,000
SRF Loan Principal	1,807,230
Transfer to Recycling & Waste Reduction Fund	66,020
TOTAL, Uses	<u><u>\$41,912,850</u></u>

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, 380 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 plant effluent and recycled water. Provide high quality recycled water for industry, City of Escondido landscaped locations and for local agricultural growers.

MAJOR BUDGET IMPACTS

- Increase in salaries and PERS-unfunded liability costs

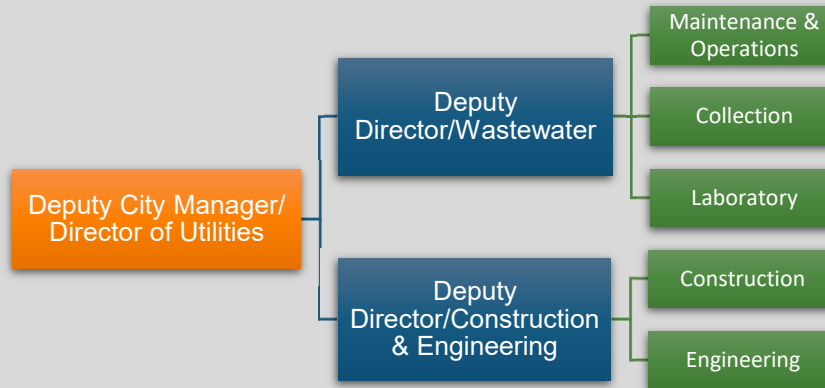
WASTEWATER

- Increases in M & O primarily due to current inflation and increased market volatility, replacing obsolete, unsupported equipment, increases in utility costs, and added State lobbying fees
- A Rock Breaker for the Collection Department's backhoe and a pan/tilt lateral televising camera are the significant capital outlay items being added to this budget
- Decrease in bond interest due
- Increase in internal service charges, primarily building maintenance, warehouse, network & systems administration, and general liability insurance charges
- Increase in allocations in, primarily from the City Manager, Engineering, Environmental Programs, Human Resources and Streets departments
- Increase in allocations out, primarily to the Recycled Water and Water departments
- \$2M million projected use of available fund balance

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

WASTEWATER

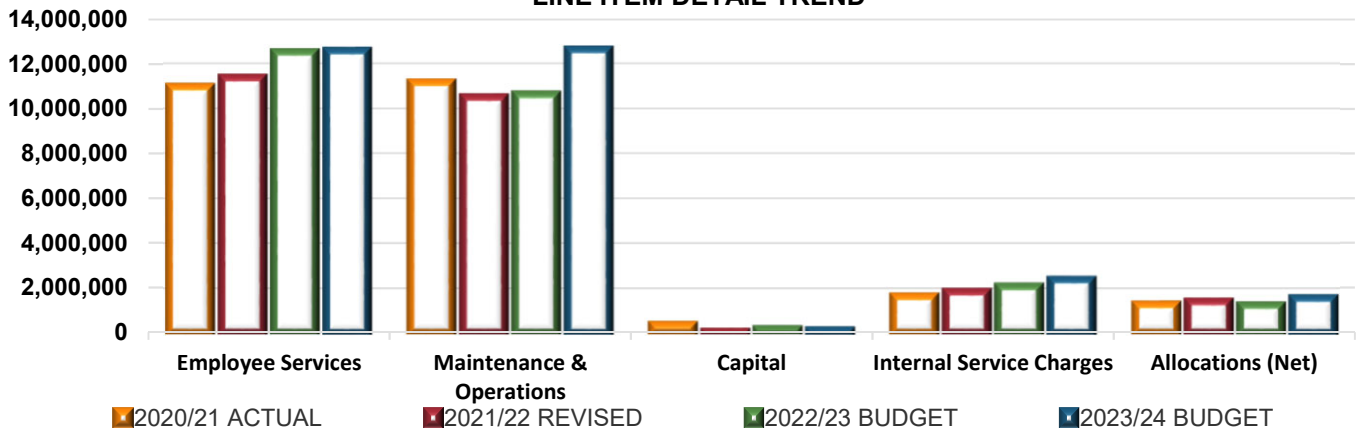
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	72.0	73.0	74.0	73.0
Temporary Part-Time (FTE)	3.8	3.8	3.8	3.8
Department Total	75.8	76.8	77.8	76.8
BUDGET:				
Employee Services	\$10,943,555	\$11,352,656	\$12,489,840	\$12,552,990
Maintenance & Operations	11,136,911	10,479,123	10,618,440	12,605,400
Capital Outlay	352,204	46,431	165,000	118,800
Internal Service Charges	1,606,460	1,830,510	2,074,810	2,372,000
Allocations (Net)	1,254,014	1,400,258	1,225,230	1,551,550
Total Budget	\$25,293,144	\$25,108,977	\$26,573,320	\$29,200,740

LINE ITEM DETAIL TREND



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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
558-420	WASTEWATER				
5001	REGULAR FULL-TIME	\$6,484,832	\$6,607,597	\$7,392,450	\$7,465,370
5004	TEMPORARY PART-TIME	17,981	40,557	75,140	75,140
5020	OVERTIME	358,566	366,789	225,100	325,100
5025	OTHER EMPLOYEE OVERHEAD	205,812	200,949	211,740	208,100
5026	PERS-NORMAL COST	681,309	669,903	728,990	812,050
5029	PERS-UNFUNDED LIABILITY	1,955,078	2,169,281	2,397,490	2,257,100
5027	MEDICAL	766,104	755,352	870,510	868,450
5028	WORKERS' COMPENSATION	384,557	452,826	487,830	440,970
5030	FLEXIBLE BENEFITS	89,315	89,401	100,590	100,710
	TOTAL, EMPLOYEE SERVICES	10,943,555	11,352,656	12,489,840	12,552,990
5101	OFFICE/OPERATING SUPPLIES	285,854	194,369	188,500	189,500
5105	SAFETY EQUIPMENT	30,130	54,504	100,000	100,000
5106	CHEMICALS	564,118	381,369	880,100	880,100
5107	MINOR TOOLS & EQUIPMENT	23,129	234,739	305,000	375,000
5126	MAINTENANCE OF EQUIPMENT	1,206,167	918,158	1,224,000	1,344,000
5131	PROFESSIONAL SERVICES/CONTRACTS	2,549,534	1,840,661	3,011,860	3,285,860
5159	OTHER MAIL	167	124	0	0
5160	TRAINING AND MEETINGS	3,623	28,771	20,000	25,000
5161	MILEAGE REIMBURSEMENT	12	0	650	800
5162	DUES AND SUBSCRIPTIONS	34,340	39,605	39,100	51,600
5166	OTHER DUPLICATING	0	0	1,250	1,250
5167	ADVERTISING AND PRINTING	980	2,160	5,000	5,000
5168	PERMITS	0	0	127,300	129,800
5170	UTILITIES	2,921,436	3,309,303	2,157,750	3,847,750
5171	WATER	432,103	512,328	530,000	530,000
5173	OTHER TELEPHONE	31,681	31,678	25,000	46,960
5180	RENT	302,391	316,683	331,770	328,770
5190	OTHER EXPENSE	213,269	131,408	33,200	45,300

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
558-420	WASTEWATER				
5193	SOFTWARE	359,112	210,408	200,950	225,300
5194	MINOR OFFICE EQUIPMENT	11,440	8,196	42,500	42,500
5501	INTEREST EXPENSE	524,099	440,673	477,010	505,260
5502	BOND INTEREST	1,755,419	1,672,618	1,252,030	1,097,120
5505	BOND EXPENSE	159,638	122,060	100,400	98,500
5508	BOND ISSUANCE COSTS	0	265,514	0	0
5509	BOND AMORTIZATION	(271,731)	(236,206)	(434,930)	(549,970)
TOTAL, M & O		11,136,911	10,479,123	10,618,440	12,605,400
5209	OTHER CAPITAL OUTLAY	352,204	46,431	165,000	118,800
TOTAL, CAPITAL OUTLAY		352,204	46,431	165,000	118,800
5125	BUILDING MAINTENANCE	170,880	223,330	276,820	369,240
5127	WAREHOUSE	13,400	8,390	14,180	13,150
5164	FLEET SERVICES	735,240	733,030	725,010	825,320
5165	DUPLICATING	12,600	7,540	7,470	13,180
5172	TELECOMMUNICATIONS	24,460	24,840	20,030	28,050
5174	RADIO COMMUNICATIONS	60,340	58,030	58,130	62,500
5175	MAIL & MOBILE SERVICES	13,990	9,280	9,990	8,690
5178	NETWORK & SYSTEMS ADMINISTRATION	159,400	204,150	283,420	315,910
5183	INSURANCE	416,150	561,920	679,760	735,960
TOTAL, INTERNAL SERVICE CHARGES		1,606,460	1,830,510	2,074,810	2,372,000
SUBTOTAL, WASTEWATER		24,039,130	23,708,719	25,348,090	27,649,190
5901	ALLOCATED IN	3,689,090	3,958,790	4,218,300	4,460,640
5902	ALLOCATED OUT	(2,435,077)	(2,558,532)	(2,993,070)	(2,909,090)
TOTAL, WASTEWATER		\$25,293,144	\$25,108,977	\$26,573,320	\$29,200,740

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

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

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

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

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

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

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

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

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

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

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

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

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
558-420 WASTEWATER				
TOTAL, INTERNAL SERVICE CHARGES	2,074,810	2,372,000	297,190	14.3%
SUBTOTAL, WASTEWATER	25,348,090	27,649,190	2,301,100	9.1%
5901-558-420 ALLOCATED IN				
Building	181,190	204,990	23,800	13.1%
City Attorney	364,500	381,420	16,920	4.6%
City Clerk	100,900	104,650	3,750	3.7%
City Council	80,750	92,200	11,450	14.2%
City Manager	319,620	348,930	29,310	9.2%
City Treasurer	67,490	66,760	(730)	-1.1%
Code Compliance	84,190	82,820	(1,370)	-1.6%
Communications	35,440	37,740	2,300	6.5%
Engineering	166,430	122,290	(44,140)	-26.5%
Environmental Programs	453,570	644,940	191,370	42.2%
Finance	843,710	849,930	6,220	0.7%
Fire	28,300	30,880	2,580	9.1%
Human Resources	343,300	284,800	(58,500)	-17.0%
Information Systems	429,740	477,360	47,620	11.1%
Maintenance-Streets	128,860	133,650	4,790	3.7%
Maintenance-Parks	100,630	106,570	5,940	5.9%
Planning	118,150	122,970	4,820	4.1%
Police	40,720	43,930	3,210	7.9%
Risk Management	52,990	47,430	(5,560)	-10.5%
Digital Media Services	27,890	25,500	(2,390)	-8.6%
Water	249,930	250,880	950	0.4%
	4,218,300	4,460,640	242,340	5.7%
5902-558-420 ALLOCATED OUT				
Environmental Programs	(32,350)	(31,030)	1,320	-4.1%
Recycled Water	(1,388,420)	(1,381,610)	6,810	-0.5%
Water	(1,435,800)	(1,359,950)	75,850	-5.3%
Capital Improvement Projects	(136,500)	(136,500)	0	0.0%
	(2,993,070)	(2,909,090)	83,980	-2.8%
TOTAL, WASTEWATER	\$26,573,320	\$29,200,740	\$2,627,420	9.9%

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

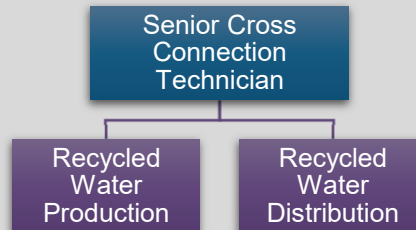
MAJOR BUDGET IMPACTS

- Increase in the cost of operating supplies and preparing for MFRO
- Increase in Chemicals is due to market volatility and preparation for startup MFRO chemicals
- Increase to Maintenance of Equipment to address aging infrastructure
- Increase in Internal Service Charges, primarily general liability insurance charges

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

RECYCLED WATER

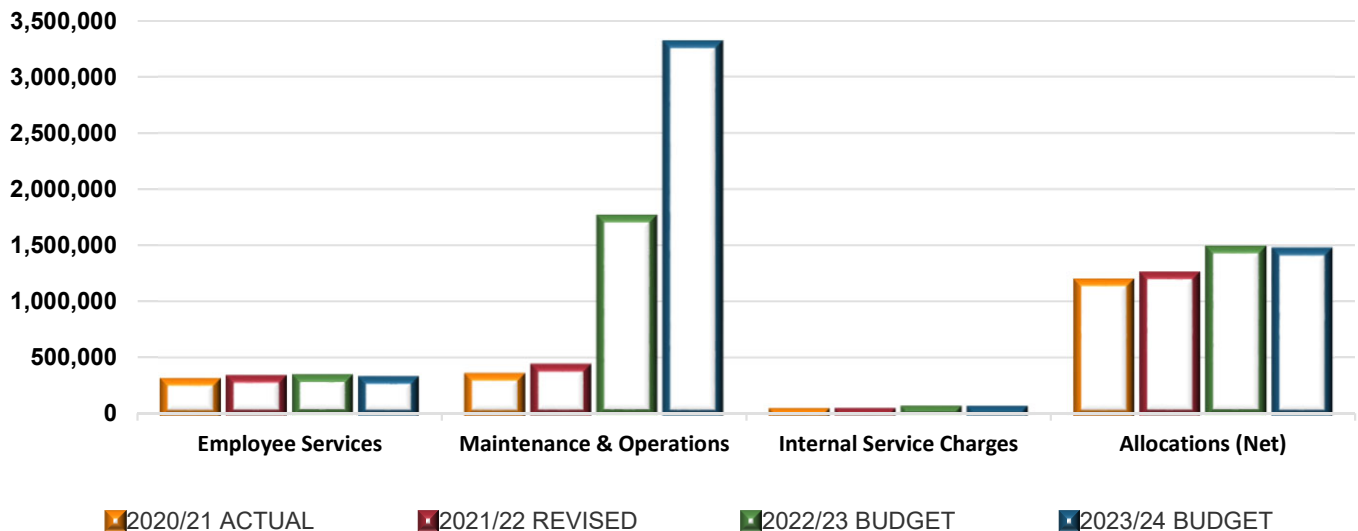
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	2.0	2.0	2.0	2.0
BUDGET:				
Employee Services	\$283,921	\$309,528	\$311,480	\$302,260
Maintenance & Operations	327,536	407,127	1,733,460	3,287,960
Internal Service Charges	17,960	14,660	30,390	33,420
Allocations (Net)	1,165,250	1,228,340	1,455,620	1,451,000
Total Budget	\$1,794,667	\$1,959,655	\$3,530,950	\$5,074,640

LINE ITEM DETAIL TREND



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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
558-422	RECYCLED WATER				
5001	REGULAR FULL-TIME	\$174,080	\$183,215	\$188,120	\$180,580
5020	OVERTIME	1,013	5,158	0	0
5025	OTHER EMPLOYEE OVERHEAD	5,180	14,692	5,280	5,120
5026	PERS-NORMAL COST	15,068	27,096	14,220	17,750
5029	PERS-UNFUNDED LIABILITY	51,600	9,235	62,200	55,310
5027	MEDICAL	26,878	12,082	28,440	29,940
5028	WORKERS' COMPENSATION	10,103	58,050	13,220	13,560
	TOTAL, EMPLOYEE SERVICES	283,921	309,528	311,480	302,260
5101	OFFICE/OPERATING SUPPLIES	5,100	149,815	7,000	7,000
5106	CHEMICALS	214,862	94,718	620,000	675,000
5107	MINOR TOOLS & EQUIPMENT	0	0	0	50,000
5126	MAINTENANCE OF EQUIPMENT	92,620	26,782	210,000	710,000
5131	PROFESSIONAL SERVICES/CONTRACTS	2,450	6,195	137,500	237,500
5162	DUES AND SUBSCRIPTIONS	5,885	9,830	5,000	8,000
5167	ADVERTISING AND PRINTING	0	1,127	500	500
5168	PERMITS	0	0	105,000	121,500
5170	UTILITIES	2,236	1,546	618,460	1,398,460
5171	CITY WATER	0	0	0	50,000
5190	OTHER EXPENSE	1,249	113,782	20,000	20,000
5193	SOFTWARE	3,135	3,333	10,000	10,000
	TOTAL, M & O	327,536	407,127	1,733,460	3,287,960
5164	FLEET SERVICES	6,340	0	8,920	6,800
5178	NETWORK & SYSTEMS ADMINISTRATION	1,480	1,360	1,410	2,670
5183	INSURANCE	10,140	13,300	20,060	23,950
	TOTAL, INTERNAL SERVICE CHARGES	17,960	14,660	30,390	33,420
	SUBTOTAL, RECYCLED WATER	629,417	731,315	2,075,330	3,623,640

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
558-422	RECYCLED WATER				
5901	ALLOCATED IN	1,165,250	1,228,340	1,455,620	1,451,000
5902	ALLOCATED OUT	0	0	0	0
	TOTAL, RECYCLED WATER	\$1,794,667	\$1,959,655	\$3,530,950	\$5,074,640

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

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

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
558-422 RECYCLED WATER				
5162-558-422 DUES AND SUBSCRIPTIONS				
WateReuse	5,000	8,000	3,000	60.0%
5167-558-422 ADVERTISING AND PRINTING				
Water Reclamation Materials	500	500	0	0.0%
5168-558-422 PERMITS				
NPDES Permit Fee	105,000	120,000	15,000	14.3%
Department of Environmental Health	<u>0</u>	<u>1,500</u>	1,500	100.0%
	105,000	121,500	16,500	100.0%
5171-558-422 CITY WATER				
City Water	0	50,000	50,000	100.0%
5170-558-422 UTILITIES				
Reclaimed Water Treatment (Electrical)	618,460	618,460	0	0.0%
MFRO Electrical	<u>0</u>	<u>780,000</u>	780,000	100.0%
	618,460	1,398,460	780,000	100.0%
5190-558-422 OTHER EXPENSE				
Department of Health Services	20,000	20,000	0	0.0%
5193-558-422 SOFTWARE				
Underground Service Alert	10,000	10,000	0	0.0%
TOTAL, M & O	1,733,460	3,287,960	1,554,500	89.7%
5164-558-422 FLEET SERVICES	8,920	6,800	(2,120)	-23.8%
5178-558-422 NETWORK & SYSTEMS ADMINISTRATION	1,410	2,670	1,260	89.4%
5183-558-422 INSURANCE				
General Liability Insurance	20,060	23,950	3,890	19.4%
TOTAL, INTERNAL SERVICE CHARGES	30,390	33,420	3,030	10.0%
SUBTOTAL, RECYCLED WATER	2,075,330	3,623,640	1,548,310	74.6%
5901-558-422 ALLOCATED IN				

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
558-422 RECYCLED WATER				
Wastewater	1,388,420	1,381,610	(6,810)	-0.5%
Water	<u>67,200</u>	<u>69,390</u>	2,190	3.3%
	1,455,620	1,451,000	(4,620)	-0.3%
 TOTAL, RECYCLED WATER	 \$3,530,950	 \$5,074,640	 \$1,543,690	 43.7%

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

ENVIRONMENTAL PROGRAMS



DESCRIPTION

The Utilities Environmental Programs Division administers programs designed to protect and enhance environmental resources in waterways. Staff monitor and enforce compliance and reporting for wastewater collections, storm water, and water conservation. This is achieved by close coordination with other key departments, including Public Works, Engineering Services, Community Development, and other divisions of Utilities.

DEPARTMENT PRIORITIES

- Ensure and advance compliance with federal and state storm water regulations on a local, watershed, and regional basis
- Manage City programs to monitor pre-treatment of sewer discharges and water conservation
- 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

- Moved Sr. Industrial Waste Inspector position from the Wastewater department and then reclassified it to a Sr. Environmental Compliance Inspector under Environmental Programs
- Other increases in employee services include increase in salaries and PERS-Unfunded Liability costs
- Increase in M & O is primarily due to increases in office supplies, training and meetings, and permits
- Increase in internal service charges, primarily building maintenance, fleet services, and general liability insurance charges

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

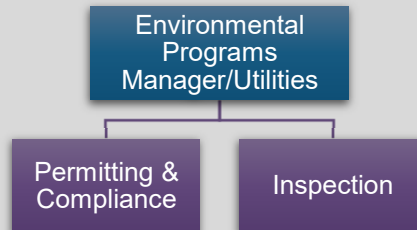
ENVIRONMENTAL PROGRAMS

- Increase in allocations in, primarily from the Engineering, Streets and Wastewater departments
- Increase in allocations out, primarily due to increase in the number of positions being allocated out and devoted to specific functions outside the Environmental Programs department

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

ENVIRONMENTAL PROGRAMS

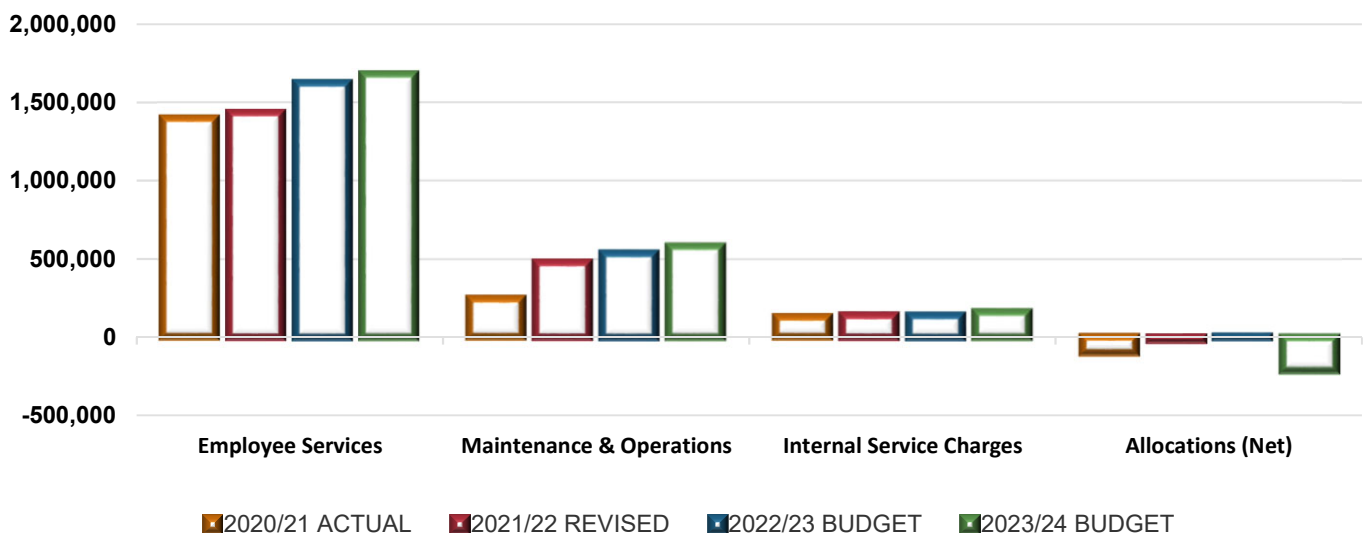
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	11.0	11.0	11.0	12.0
BUDGET:				
Employee Services	\$1,395,574	\$1,432,647	\$1,623,720	\$1,677,810
Maintenance & Operations	244,122	477,378	536,060	580,400
Internal Service Charges	127,740	141,500	141,500	162,640
Allocations (Net)	(101,060)	(17,373)	8,720	(211,630)
Total Budget	\$1,666,376	\$2,034,152	\$2,310,000	\$2,209,220

LINE ITEM DETAIL TREND



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

		2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET
558-440	ENVIRONMENTAL PROGRAMS				
5001	REGULAR FULL-TIME	\$828,959	\$842,284	\$1,015,300	\$1,013,350
5020	OVERTIME	24,661	17,910	0	0
5025	OTHER EMPLOYEE OVERHEAD	28,714	28,592	28,930	31,850
5026	PERS-NORMAL COST	92,151	91,362	95,930	116,890
5029	PERS-UNFUNDED LIABILITY	251,890	280,640	280,640	312,200
5027	MEDICAL	97,194	95,202	113,440	143,260
5028	WORKERS' COMPENSATION	47,843	55,816	63,800	35,080
5030	FLEXIBLE BENEFITS	24,163	20,842	25,680	25,180
	TOTAL, EMPLOYEE SERVICES	1,395,574	1,432,647	1,623,720	1,677,810
5101	OFFICE/OPERATING SUPPLIES	9,928	9,809	4,000	10,100
5126	MAINTENANCE OF EQUIPMENT	222	31	700	500
5131	PROFESSIONAL SERVICES/CONTRACTS	163,065	389,306	460,560	480,250
5160	TRAINING AND MEETINGS	10,411	13,840	7,000	12,000
5161	MILEAGE REIMBURSEMENT	0	0	300	300
5162	DUES AND SUBSCRIPTIONS	2,907	2,525	1,500	2,750
5167	ADVERTISING AND PRINTING	4,537	119	8,000	2,000
5168	PERMITS	0	0	0	60,000
5173	OTHER TELEPHONE	4,919	7,011	4,000	8,500
5190	OTHER EXPENSE	47,067	54,736	46,000	0
5193	SOFTWARE	833	0	1,000	1,000
5194	MINOR OFFICE EQUIPMENT	231	0	3,000	3,000
	TOTAL, M & O	244,122	477,378	536,060	580,400
5125	BUILDING MAINTENANCE	25,200	34,300	34,300	0
5164	FLEET SERVICES	49,350	47,780	47,780	55,020
5165	DUPLICATING	830	110	110	0
5178	NETWORK & SYSTEMS ADMINISTRATION	24,380	23,690	23,690	28,930

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
558-440	ENVIRONMENTAL PROGRAMS				
5183	INSURANCE	27,980	35,620	35,620	78,690
	TOTAL, INTERNAL SERVICE CHARGES	127,740	141,500	141,500	162,640
	SUBTOTAL, ENVIRONMENTAL PROGRAMS	1,767,436	2,051,525	2,301,280	2,420,850
5901	ALLOCATED IN	442,290	493,210	493,210	507,800
5902	ALLOCATED OUT	(543,350)	(510,583)	(484,490)	(719,430)
	TOTAL, ENVIRONMENTAL PROGRAMS	\$1,666,376	\$2,034,152	\$2,310,000	\$2,209,220

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

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

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
558-440 ENVIRONMENTAL PROGRAMS				
5131-558-440 PROFESSIONAL SERVICES/CONTRACTS				
Carlsbad Watershed Management Area Compliance	115,000	90,000	(25,000)	-21.7%
Dry Weather Outfall Monitoring Program	60,000	70,000	10,000	16.7%
Regional Program Costs	28,910	40,000	11,090	38.4%
San Dieguito Watershed Management Area Compliance	126,650	75,000	(51,650)	-40.8%
Technical Support - Jurisdictional Compliance	90,000	100,000	10,000	11.1%
Wetland Permitting Support	40,000	60,000	20,000	50.0%
Mitigation Area Maintenance	0	20,000	20,000	100.0%
Industrial Pretreatment Support	0	25,000	25,000	100.0%
Uniforms	0	250	250	100.0%
	<u>460,560</u>	<u>480,250</u>	19,690	4.3%
5160-558-440 TRAINING AND MEETINGS				
Seminars, Conferences, Workshops	7,000	12,000	5,000	71.4%
5161-558-440 MILEAGE REIMBURSEMENT				
Miscellaneous	300	300	0	0.0%
5162-558-440 DUES AND SUBSCRIPTIONS				
BMP Manuals	1,000	1,250	250	25.0%
Professional Licensing Fees	500	1,500	1,000	200.0%
	<u>1,500</u>	<u>2,750</u>	1,250	83.3%
5167-558-440 ADVERTISING AND PRINTING				
Public Education and Awareness Program	8,000	2,000	(6,000)	-75.0%
5168-558-440 PERMITS				
Permits and Fees (RWQCB Fees)	0	60,000	60,000	100.0%
5173-558-440 OTHER TELEPHONE				
Cell Phones (17 Devices - Cell Phones/ipads)	4,000	8,500	4,500	112.5%
5190-558-440 OTHER EXPENSE				
Permits and Fees (RWQCB Fees)	46,000	0	(46,000)	-100.0%
5193-558-440 SOFTWARE				
Software Licenses (Adobe, etc.)	1,000	1,000	0	0.0%

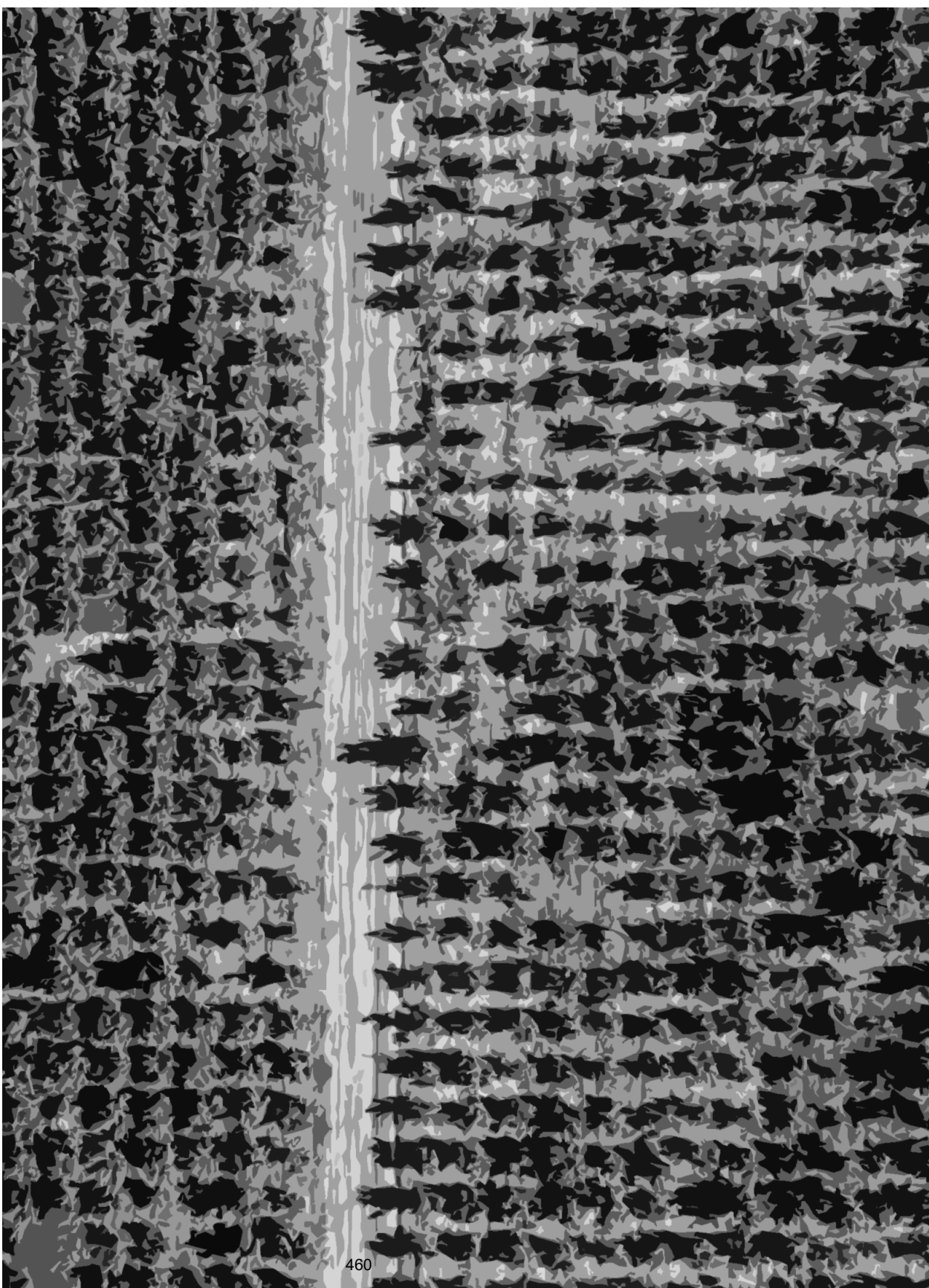
CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Line Item Detail

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

ANNUAL OPERATING BUDGET



2023/24



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.

The collaboration between EDI and the City has expanded with the advent of organics collection. Recycling staff is rolling out organics collection to City sites, sponsoring school education, offering waivers to qualified businesses, and submitting records on a state-approved reporting platform.

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 secures venues, publicizes, and represents the City 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 Education – 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.

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 at the Escondido Arts Partnership Municipal Gallery.

RECYCLING AND WASTE REDUCTION

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 1383 (short-lived climate pollutants) 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
- Implement and monitor contract of franchised waste hauler to ensure compliance with contract requirements for trash, recycling, and organics 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, community centers, and household hazardous waste events

MAJOR BUDGET IMPACTS

- Temporary part-time Department Specialist was reclassified to a regular full-time Administrative Assistant position in order to eliminate duplicate duties. The cost of this position is offset by allocations out to the Environmental Programs and Water departments
- Increase in employee services is primarily due to increase in the amount projected for medical insurance due to the additional regular full-time position

RECYCLING AND WASTE REDUCTION

- Decrease in M & O is primarily due to partial disbursement of SB1383 Local Assistance Grant Program funds
- Increase in internal service charges, primarily building maintenance and general liability insurance charges
- Added allocations out to the Environmental Programs and Water departments for services provided by the Administrative Assistant position

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

RECYCLING AND WASTE REDUCTION

This fund was created to account for the financial activity of the City's Recycling and Waste Reduction utility. The Recycling utility is financed and operated in a manner similar to a private enterprise. The costs of providing these services to the general public are financed or recovered primarily through user charges.

Sources of Funds:

AB939/Mandatory Recycling	\$346,900
Beverage Recycling	37,740
Household Hazardous Waste	229,600
Recycling Education Grant	7,000
SB 1383 Local Assistance Grant	214,800
Used Oil Recycling	20,310
Transfer from Wastewater Fund	66,020
TOTAL, Sources	<u>\$922,370</u>

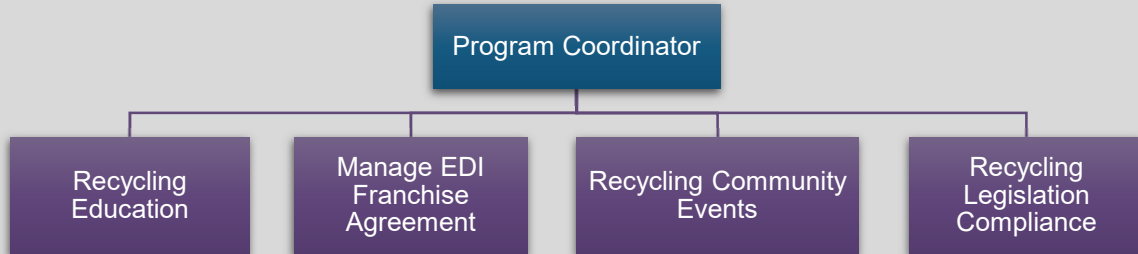
Uses of Funds:

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

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

RECYCLING AND WASTE REDUCTION

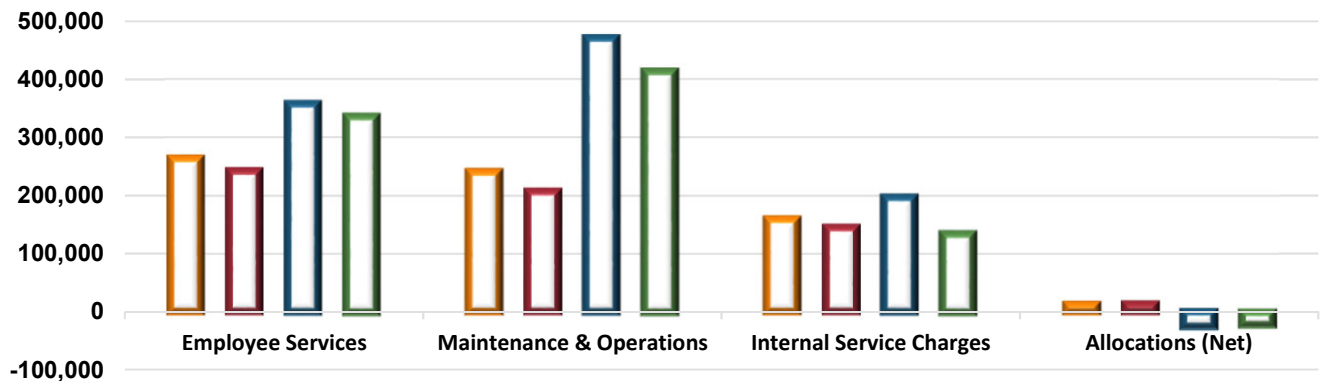
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	3.0	3.0	3.0	4.0
Temporary Part-Time (FTE)	1.4	1.4	1.4	0.0
Department Total	4.4	4.4	4.4	4.0
BUDGET:				
Employee Services	\$263,106	\$241,747	\$357,230	\$335,570
Maintenance & Operations	240,122	206,453	470,170	412,400
Internal Service Charges	158,810	144,760	197,150	134,780
Allocations	12,630	12,830	(25,030)	(21,380)
Total Budget	\$674,669	\$605,789	\$999,520	\$861,370

LINE ITEM DETAIL TREND



2020/21 ACTUAL

2021/22 REVISED

2022/23 BUDGET

2023/24 BUDGET

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

		2020/21 ACTUAL	2021/22 ACTUAL	2022/23 REVISED	2023/24 BUDGET
561-407	RECYCLING AND WASTE REDUCTION				
5001	REGULAR FULL-TIME	\$166,632	\$140,048	\$207,610	\$217,970
5004	TEMPORARY PART-TIME	3,836	11,847	27,000	0
5020	OVERTIME	1,529	1,675	1,500	1,500
5025	OTHER EMPLOYEE OVERHEAD	7,960	6,714	8,820	9,780
5026	PERS-NORMAL COST	19,037	16,008	21,930	24,950
5029	PERS-UNFUNDED LIABILITY	50,000	55,670	54,390	66,170
5027	MEDICAL	11,427	6,691	32,620	12,410
5028	WORKERS' COMPENSATION	2,685	3,094	3,360	2,790
	TOTAL, EMPLOYEE SERVICES	263,106	241,747	357,230	335,570
5101	OFFICE/OPERATING SUPPLIES	1,215	7,197	10,700	10,700
5131	PROFESSIONAL SERVICES/CONTRACTS	196,717	133,601	120,000	120,000
5160	TRAINING AND MEETINGS	108	4,604	6,000	6,000
5162	DUES & SUBSCRIPTIONS	0	0	500	500
5167	ADVERTISING AND PRINTING	36,067	11,006	7,000	7,000
5190	OTHER EXPENSE	6,017	50,044	325,970	268,200
	TOTAL, M & O	240,122	206,453	470,170	412,400
5125	BUILDING MAINTENANCE	141,840	122,990	169,880	104,720
5164	FLEET SERVICES	3,470	5,630	6,220	5,630
5165	DUPLICATING	0	370	0	0
5178	NETWORK & SYSTEMS ADMINISTRATION	7,320	7,960	9,560	9,970
5183	INSURANCE	6,180	7,810	11,490	14,460
	TOTAL, INTERNAL SERVICE CHARGES	158,810	144,760	197,150	134,780
	SUBTOTAL, BUILDING MAINTENANCE	662,039	592,959	1,024,550	882,750
5901	ALLOCATED IN	12,630	12,830	12,530	12,820

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

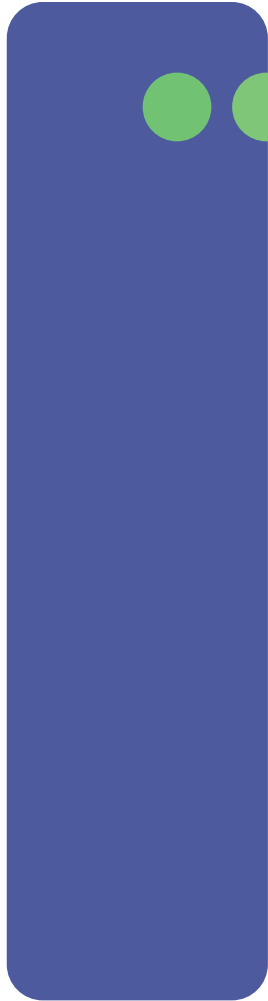
	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
561-407 RECYCLING AND WASTE REDUCTION				
5902 ALLOCATED OUT	0	0	(37,560)	(34,200)
TOTAL, RECYCLING AND WASTE REDUCTION	\$674,669	\$605,789	\$999,520	\$861,370

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

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

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

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



INTERNAL SERVICE FUNDS



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.

Capital Projects - Building Maintenance manages a number of capital projects each year, in addition to the day-to-day activities. These projects usually go out to public bid and are awarded to various contractors. Projects can range from a few thousand dollars, to hundreds of thousands of dollars.

DEPARTMENT PRIORITIES

- Maintain City facilities and structures in a way that will reflect a positive City appearance
- Provide custodial services for various City facilities and parks
- Open and secure City buildings as well as maintain and respond to fire and security alarms
- Review plans for future City structures and facilities to establish equipment continuity, ensure quality standards and alleviate potential maintenance problems

MAJOR BUDGET IMPACTS

- Increase in Professional Services/Contracts for ie: appliance, glass repair, APCD permit costs and central plant repairs, total increase cost of \$655,702.

BUILDING MAINTENANCE

- Increase in Utilities due to projected 57.25% increase
- Increase in Employee services due to overtime increasing by \$49,070
- Added Motive Equipment for added positions
- Use of one-time funds to balance the budget

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

BUILDING MAINTENANCE

This fund was created to account for the annual operation costs related to the maintenance and repair of all City-owned buildings. Funding is provided through charges to other departments, based on square footage, common area allocation, and specific maintenance projects.

Sources of Funds:

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

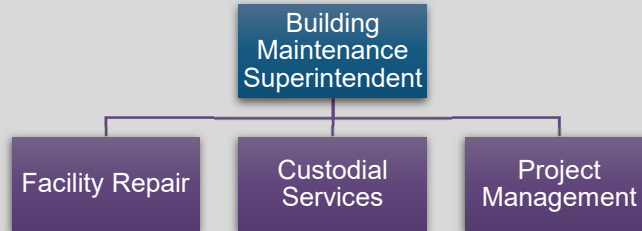
Uses of Funds:

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

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

BUILDING MAINTENANCE

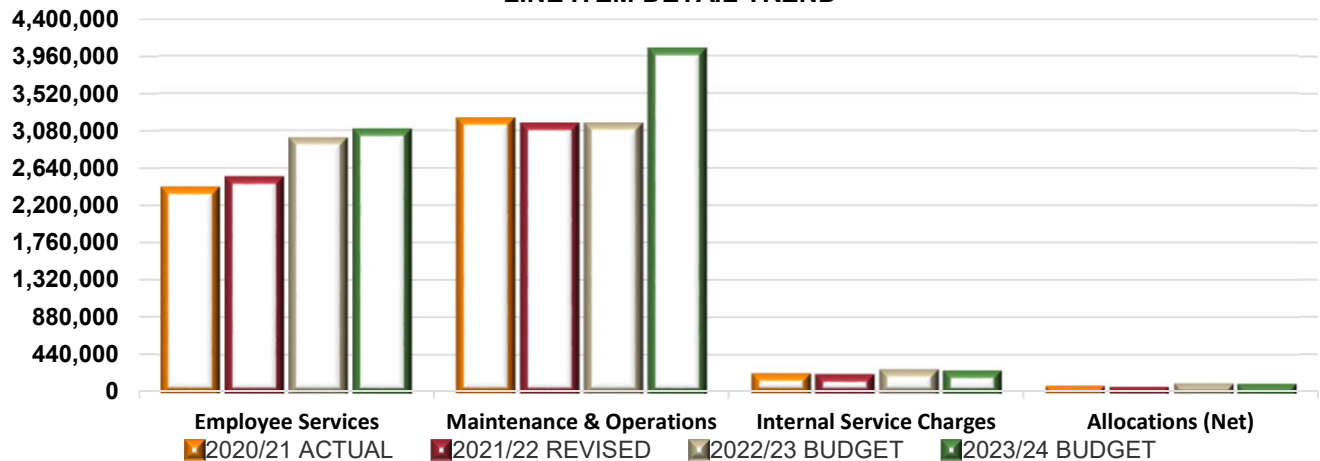
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	16.0	16.0	16.0	17.0
Regular Part-Time	0.8	0.8	0.8	0.8
Temporary Part-Time (FTE)	22.2	22.2	31.5	32.1
Department Total	39.0	39.0	48.3	49.9
BUDGET:				
Employee Services	\$2,370,235	\$2,489,253	\$2,949,840	\$3,054,160
Maintenance & Operations	3,182,429	3,123,227	3,122,950	4,005,530
Internal Service Charges	169,320	163,370	217,370	209,600
Allocations (Net)	22,193	11,393	51,230	49,430
Total Budget	\$5,744,177	\$5,787,243	\$6,341,390	\$7,318,720

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
650-450	BUILDING MAINTENANCE				
5001	REGULAR FULL-TIME	\$1,009,122	\$1,114,751	\$1,170,860	\$1,171,290
5003	REGULAR PART-TIME	34,282	35,476	33,370	33,370
5004	TEMPORARY PART-TIME	424,400	347,483	644,890	644,890
5020	OVERTIME	127,458	145,248	135,200	185,850
5025	OTHER EMPLOYEE OVERHEAD	48,041	49,633	54,870	53,430
5026	PERS-NORMAL COST	139,465	137,271	160,010	172,870
5029	PERS-UNFUNDED LIABILITY	298,090	349,070	387,390	377,050
5027	MEDICAL	172,881	173,632	213,700	269,890
5028	WORKERS' COMPENSATION	97,362	116,462	135,060	131,280
5030	FLEXIBLE BENEFITS	19,134	20,228	14,490	14,240
TOTAL, EMPLOYEE SERVICES		2,370,235	2,489,253	2,949,840	3,054,160
5101	OFFICE/OPERATING SUPPLIES	66,422	73,958	7,010	7,250
5102	CUSTODIAL SUPPLIES	9,681	8,696	115,000	115,000
5107	MINOR TOOLS & EQUIPMENT	0	0	110,000	110,000
5126	MAINTENANCE OF EQUIPMENT	0	131	3,000	3,000
5131	PROFESSIONAL SERVICES/CONTRACTS	1,646,180	1,495,071	1,454,150	1,675,020
5139	OTHER BUILDING REPAIRS/MAINTENANCE	201,497	220,241	240,740	240,740
5162	DUES AND SUBSCRIPTIONS	0	0	250	250
5166	OTHER DUPLICATING	0	0	1,400	1,400
5167	ADVERTISING & PRINTING	112	0	0	0
5170	UTILITIES	1,224,045	1,295,431	1,155,400	1,816,870
5171	WATER	22,082	21,326	23,000	23,000
5173	OTHER TELEPHONE	5,337	5,286	11,000	11,000
5180	RENT	0	0	2,000	2,000
5501	INTEREST	7,072	3,089	0	0
TOTAL, M & O		3,182,429	3,123,227	3,122,950	4,005,530

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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
650-450	BUILDING MAINTENANCE				
5127	WAREHOUSE	15,080	11,020	15,940	14,790
5164	FLEET SERVICES	76,080	67,880	68,730	72,130
5165	DUPLICATING	530	0	0	0
5172	TELECOMMUNICATIONS	890	900	570	350
5174	RADIO COMMUNICATIONS	1,700	1,620	1,620	2,560
5175	MAIL & MOBILE SERVICES	0	1,140	1,250	900
5178	NETWORK & SYSTEMS ADMINISTRATION	17,340	14,560	17,730	29,610
5183	INSURANCE	57,700	66,250	111,530	89,260
	TOTAL, INTERNAL SERVICE CHARGES	169,320	163,370	217,370	209,600
	SUBTOTAL, BUILDING MAINTENANCE	5,721,984	5,775,851	6,290,160	7,269,290
5901	ALLOCATED IN	22,800	23,830	51,230	49,430
5902	ALLOCATED OUT	(607)	(12,437)	0	0
	TOTAL, BUILDING MAINTENANCE	\$5,744,177	\$5,787,243	\$6,341,390	\$7,318,720

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

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

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

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

5131-650-450 PROFESSIONAL SERVICES/CONTRACTS (Continued)

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

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

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

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

ANNUAL OPERATING BUDGET



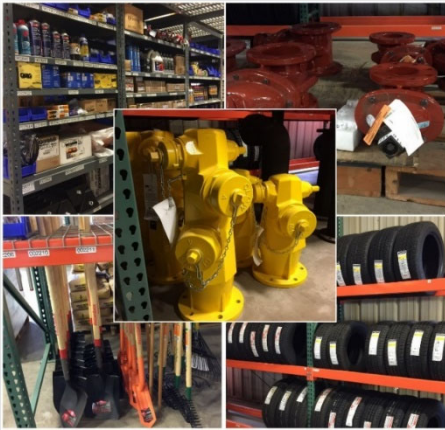
2023/24



**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

WAREHOUSE

DESCRIPTION



The City's Warehouse provides centralized purchasing and a centralized location to store and provide goods and materials that are necessary for daily operations and immediate repairs. The Warehouse is essential for unforeseen emergencies and the EOC. Some of the most prominent stocked items include: employee safety equipment, automotive repair parts, janitorial supplies, landscaping maintenance items, paper and stationary, water repair materials, and EOC emergency supplies. The Warehouse is utilized by all City Departments, but the Public Works and Utilities departments are the main users of the warehouse. The cost of operations is allocated to departments based on the total cost of

inventory transactions distributed to each department during the prior the fiscal year.

There are approximately 21,000 single item purchases by various Departments within a calendar year, with a total valuation of sales over \$1,131,000 for calendar year 2021.

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, streamlines the payment process, and creates efficiencies by eliminating trips to various supply houses
- Reduce per unit cost by securing competitive contracts and reducing transportation costs

MAJOR BUDGET IMPACTS

- No Major Budget Impacts

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

WAREHOUSE

This fund was created to account for all financial activity related to the provision of a central warehouse. Funding is provided through charges to user departments.

Sources of Funds:

<u>Charges to Departments:</u>	
Maintenance/Parks	\$16,440
Maintenance/Streets	14,790
Water	82,190
Lakes	4,940
Wastewater	13,150
Building Maintenance	14,790
Fleet	18,080
TOTAL, Sources	<u><u>\$164,380</u></u>

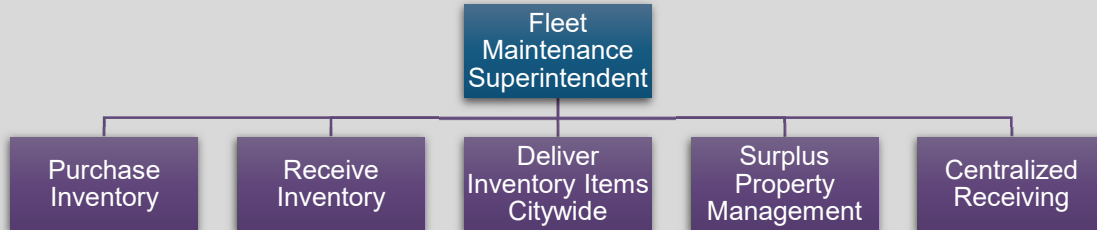
Uses of Funds:

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

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

WAREHOUSE

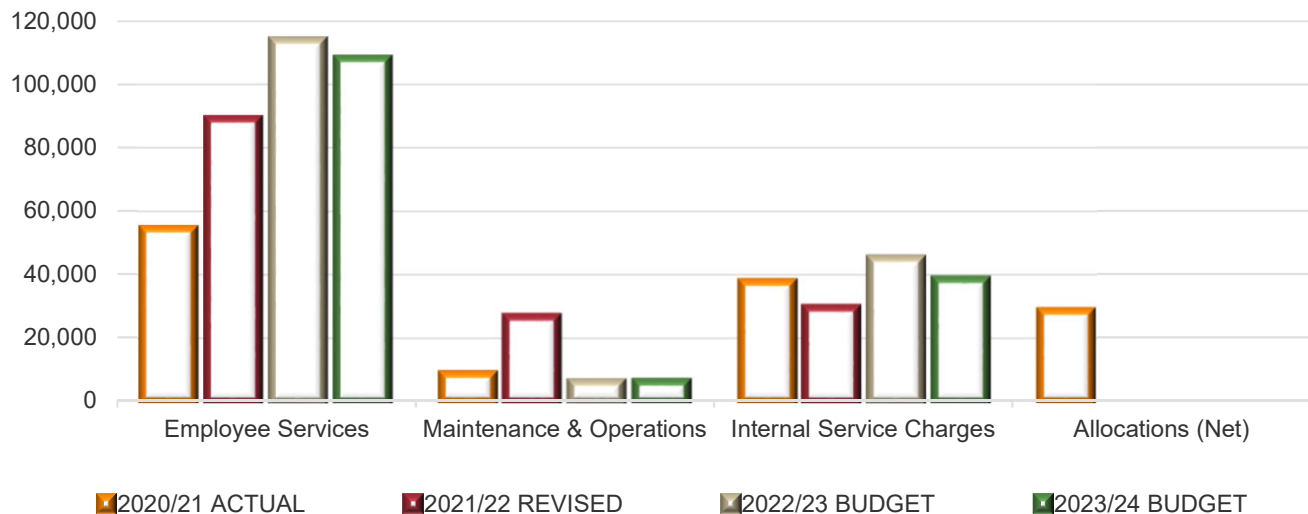
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	2.0	1.0	1.0	1.0
Temporary Part-Time (FTE)	0.8	0.0	1.2	1.2
Department Total	2.8	1.0	2.2	2.2
BUDGET:				
Employee Services	\$54,356	\$89,035	\$113,800	\$108,030
Maintenance & Operations	8,639	26,626	6,210	6,210
Internal Service Charges	37,540	29,432	45,140	38,440
Allocations (Net)	28,450	0	0	0
Total Budget	\$128,985	\$145,093	\$165,150	\$152,680

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
652-710	WAREHOUSE				
5001	REGULAR FULL-TIME	\$27,284	\$48,532	\$49,980	\$51,370
5004	TEMPORARY PART-TIME	0	0	24,600	24,600
5020	OVERTIME	252	19,363	300	300
5025	OTHER EMPLOYEE OVERHEAD	1,297	12	2,320	1,960
5026	PERS-NORMAL COST	3,047	2,215	7,880	5,930
5029	PERS-UNFUNDED LIABILITY	14,510	5,407	16,520	15,740
5027	MEDICAL	5,283	7,255	6,060	6,210
5028	WORKERS' COMPENSATION	2,683	6,251	6,140	1,920
5030	FLEXIBLE BENEFITS	0	0	0	0
	TOTAL, EMPLOYEE SERVICES	54,356	89,035	113,800	108,030
5101	OFFICE/OPERATING SUPPLIES	4,653	14,450	2,130	2,130
5126	MAINTENANCE OF EQUIPMENT	229	2,262	300	300
5131	PROFESSIONAL SERVICES	915	145	580	580
5190	OTHER EXPENSE	241	9,180	2,500	2,500
5193	SOFTWARE	2,600	588	700	700
	TOTAL, M & O	8,639	26,626	6,210	6,210
5164	FLEET SERVICES	19,340	1,052	24,810	21,510
5172	TELECOMMUNICATIONS	1,320	20,260	850	890
5178	NETWORK & SYSTEMS ADMINISTRATION	8,900	1,340	7,010	8,190
5183	INSURANCE	7,980	6,780	12,470	7,850
	TOTAL, INTERNAL SERVICE CHARGES	37,540	29,432	45,140	38,440
	SUBTOTAL, WAREHOUSE	100,535	145,093	165,150	152,680
5901	ALLOCATED IN	28,450	0	0	0
5902	ALLOCATED OUT	0	0	0	0
	TOTAL, WAREHOUSE	\$128,985	\$145,093	\$165,150	\$152,680

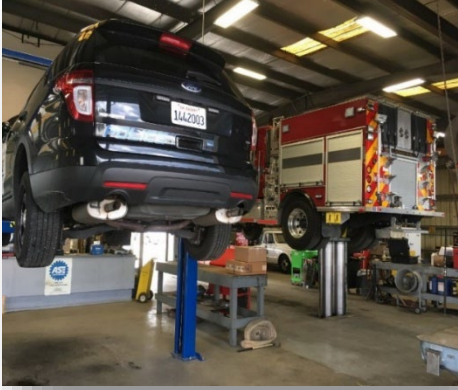
CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Line Item Detail

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

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

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

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 Division 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 Division maintains more than 730 pieces of active equipment and vehicles, along with an additional 400 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. The current valuation of the fleet is close to \$60,000,000.

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. Additionally, Fleet has the responsibility of operating the City Warehouse.

DEPARTMENT PRIORITIES

- Provide a safe and reliable fleet of vehicles and equipment through a good preventive maintenance and repair services program
- Provide a constant, reliable supply of gasoline and diesel fuel at a competitive price for the City's fleet

FLEET SERVICES

- Specify, acquire and outfit new vehicles for the City's fleet and dispose of vehicles designated for replacement
- Continue purchasing fuel efficient vehicles, while transitioning towards electric vehicles, in an effort to coincide with the City's current and future Climate Action Plan (CAP)

MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to negotiated salary increases and overall increase in PERS-Unfunded Liability
- Increase in repair parts costs due to COVID, inflation, and supply chain shortages
- Change in capital outlay due to the types and amounts of vehicles projected to be replaced in Fiscal Year 2023/24 compared to Fiscal Year 2022/23. Increased funding is also required to transition towards electric vehicles, and to fund the purchase of the charging infrastructure to adequately recharge future electric vehicles. Replacement vehicle costs have also significantly increased due to COVID, inflation, and supply chain shortages
- Replacement vehicle costs have also significantly increased due to COVID, inflation, and supply chain shortages
- Years of deferring vehicle replacements has created challenges with maintaining the vehicle replacement schedule. There are numerous vehicles that have had their replacement pushed out for many years in order to meet budget constraints. To help alleviate the funding shortages, Fleet fund balance has been used to balance prior year budgets.

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

FLEET SERVICES

This fund was created to account for transactions related to the maintenance, operation, and replacement of the City's vehicles, whereby the City can more accurately determine the full cost of services. Such costs to other departments are billed through charges to user departments in the form of a rental payment for each piece of equipment.

Sources of Funds:

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

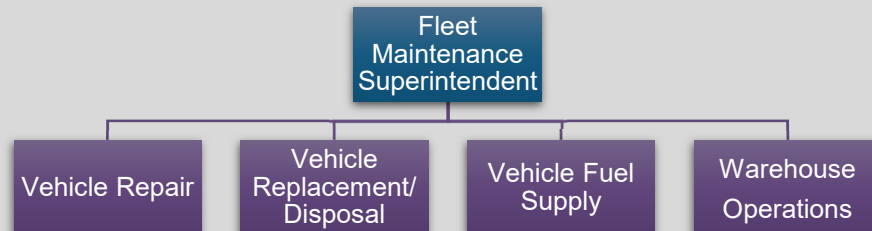
Uses of Funds:

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

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

FLEET SERVICES

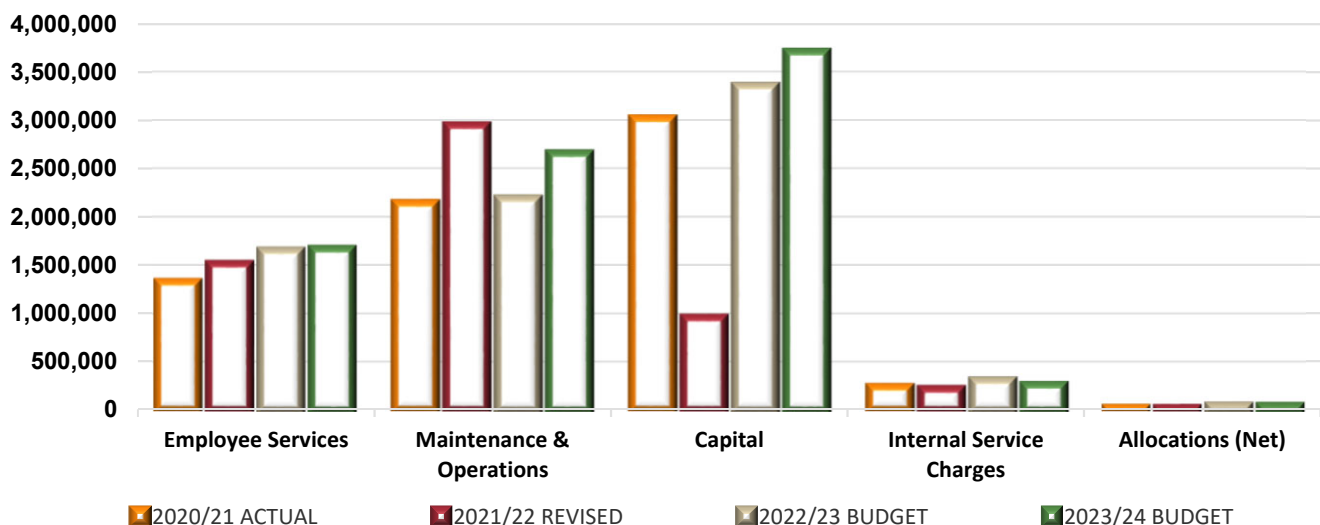
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	12.0	12.0	12.0	12.0
BUDGET:				
Employee Services	\$1,327,789	\$1,511,392	\$1,654,780	\$1,665,600
Maintenance & Operations	2,141,415	2,943,983	2,192,440	2,652,950
Capital Outlay	3,017,080	957,220	3,351,000	3,703,100
Internal Service Charges	237,290	218,390	310,780	265,700
Allocations (Net)	22,800	23,830	51,230	49,430
Total Budget	\$6,746,375	\$5,654,816	\$7,560,230	\$8,336,780

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
653-715	FLEET SERVICES				
5001	REGULAR FULL-TIME	\$752,151	\$858,281	\$935,850	\$944,360
5020	OVERTIME	50,680	68,564	70,900	70,900
5025	OTHER EMPLOYEE OVERHEAD	29,214	30,995	32,530	30,360
5026	PERS-NORMAL COST	75,473	85,915	91,100	103,540
5029	PERS-UNFUNDED LIABILITY	240,960	267,280	307,360	289,540
5027	MEDICAL	123,796	129,819	139,440	149,900
5028	WORKERS' COMPENSATION	44,855	59,317	65,910	65,600
5030	FLEXIBLE BENEFITS	10,661	11,221	11,690	11,400
	TOTAL, EMPLOYEE SERVICES	1,327,789	1,511,392	1,654,780	1,665,600
5101	OFFICE/OPERATING SUPPLIES	47,829	54,243	53,700	48,700
5111	GASOLINE	727,627	1,195,481	900,000	1,075,000
5112	OIL AND LUBRICANTS	23,891	45,665	40,000	40,000
5113	OTHER MOTIVE FUELS	296,533	387,056	300,000	475,000
5115	TIRES AND TUBES	100,034	117,690	145,000	145,000
5116	REPAIR PARTS	466,835	510,675	300,000	400,000
5117	OUTSIDE REPAIRS	190,033	355,717	250,000	250,000
5118	MOTIVE REPAIR PARTS	4,384	5,104	7,500	7,500
5119	ACCIDENT REPAIRS	112,271	137,116	74,000	74,000
5126	MAINTENANCE OF EQUIPMENT	8,329	2,227	5,000	5,000
5128	MAJOR MAINTENANCE	0	0	10,000	10,000
5131	PROFESSIONAL SERVICES/CONTRACTS	113,452	84,957	79,600	90,110
5160	TRAINING AND MEETINGS	2,857	7,025	5,000	10,000
5162	DUES AND SUBSCRIPTIONS	11,196	193	140	140
5173	OTHER TELEPHONE	663	838	2,500	2,500
5182	INTEREST	5,329	19,540	0	0
5190	OTHER EXPENSE	30,152	20,457	20,000	20,000
	TOTAL, M & O	2,141,415	2,943,983	2,192,440	2,652,950
5208	MOTIVE EQUIPMENT	3,017,080	957,220	3,351,000	3,703,100

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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
653-715	FLEET SERVICES				
	TOTAL, CAPITAL OUTLAY	3,017,080	957,220	3,351,000	3,703,100
5125	BUILDING MAINTENANCE	161,390	142,680	195,890	134,090
5127	WAREHOUSE	18,430	23,630	19,490	18,080
5165	DUPLICATING	490	390	910	1,440
5172	TELECOMMUNICATIONS	1,770	1,790	1,500	1,240
5174	RADIO COMMUNICATIONS	2,570	2,430	2,430	3,830
5175	MAIL & MOBILE SERVICES	0	0	420	160
5178	NETWORK & SYSTEMS ADMINISTRATION	11,770	380	21,680	25,620
5183	INSURANCE	40,870	47,090	68,460	81,240
	TOTAL, INTERNAL SERVICE CHARGES	237,290	218,390	310,780	265,700
	SUBTOTAL, FLEET SERVICES	6,723,575	5,630,986	7,509,000	8,287,350
5901	ALLOCATED IN	22,800	23,830	51,230	49,430
5902	ALLOCATED OUT	0	0	0	0
	TOTAL, FLEET SERVICES	\$6,746,375	\$5,654,816	\$7,560,230	\$8,336,780

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

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

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

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

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

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

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

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

ANNUAL OPERATING BUDGET



2023/24



DUPLICATING



DESCRIPTION

The Duplicating division of Information Systems provides low-cost copying and high-quality printing services for all City departments. Duplicating offers full-color and one-color copying, printing, and finishing work such as binding, cutting, folding, stapling, hole-punching, and laminating. Duplicating also maintains an extensive database of recurring duplicating jobs for each department and helps prepare City Council agendas and City Budget Documents.

Funding is provided through charges to other departments based on actual usage.

DEPARTMENT PRIORITIES

- Continue to provide full service, high quality printing and duplication services for City staff
- Continue education and outreach about ways to reduce printing and duplicating in an effort to reduce resource usage; use technology to go paperless where feasible
- Utilize and extend printing capabilities to MFD machines where it's cost-effective.
- Monitor usage on all multi-function devices in an effort to reduce contract overages

MAJOR BUDGET IMPACTS

- Decrease in M & O due to long term multi-year strategic hardware contracts

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

DUPLICATING

This department was created to account for transactions related to the provision of duplicating and printing services. Funding is provided through charges to departments based on actual usage.

Sources of Funds:

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

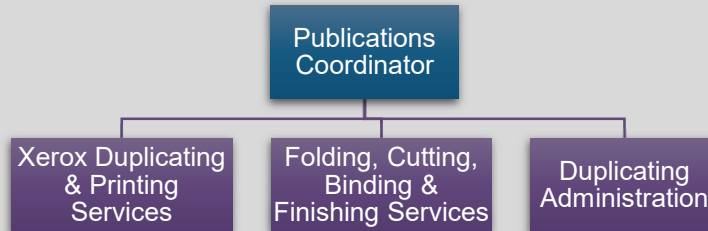
Uses of Funds:

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

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

DUPLICATING

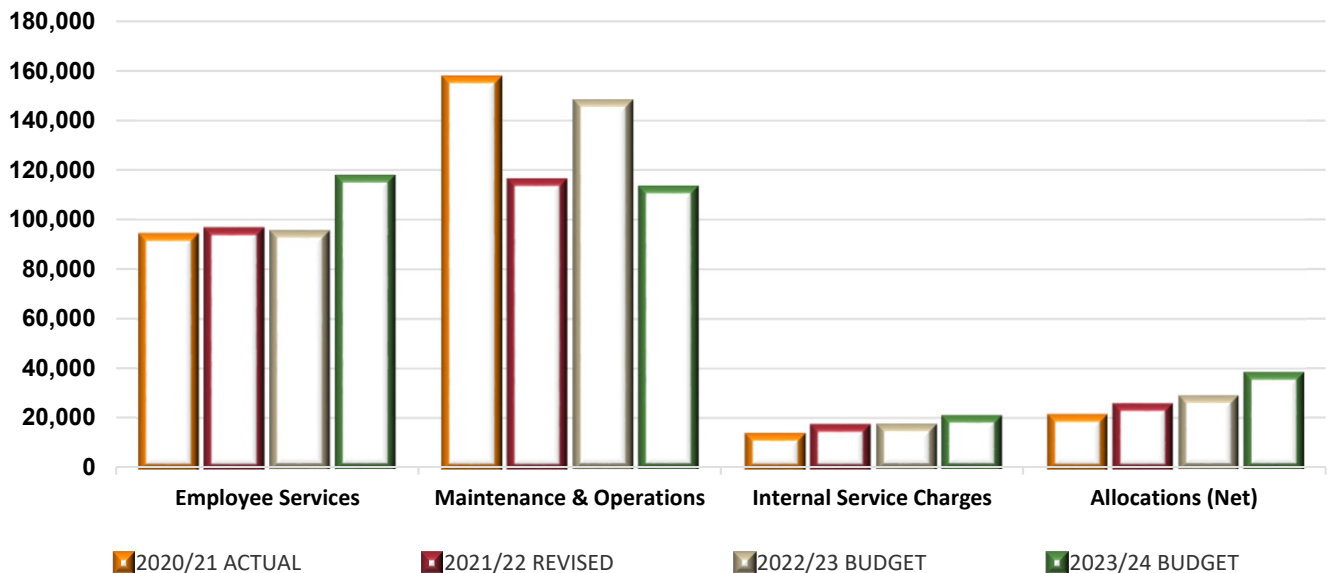
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
BUDGET:				
Employee Services	\$92,921	\$95,267	\$94,170	\$116,390
Maintenance & Operations	156,427	115,066	146,950	111,990
Internal Service Charges	12,390	16,000	16,050	19,490
Allocations (Net)	20,030	24,400	27,600	37,000
Total Budget	\$281,768	\$250,733	\$284,770	\$284,870

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
654-770	DUPLICATING				
5001	REGULAR FULL-TIME	\$54,506	\$54,896	\$52,640	\$64,150
5025	OTHER EMPLOYEE OVERHEAD	2,050	2,242	2,000	2,120
5026	PERS-NORMAL COST	5,765	5,592	5,560	7,410
5029	PERS-UNFUNDED LIABILITY	14,870	16,320	16,980	19,650
5027	MEDICAL	11,749	11,902	12,830	18,470
5028	WORKERS' COMPENSATION	795	1,065	850	820
5030	FLEXIBLE BENEFITS	3,186	3,250	3,310	3,770
	TOTAL, EMPLOYEE SERVICES	92,921	95,267	94,170	116,390
5101	OFFICE/OPERATING SUPPLIES	11,264	17,786	28,950	28,950
5126	MAINTENANCE OF EQUIPMENT	0	196	5,000	5,000
5131	PROFESSIONAL SERVICES/CONTRACTS	145,162	97,084	113,000	78,040
	TOTAL, M & O	156,427	115,066	146,950	111,990
5125	BUILDING MAINTENANCE	6,730	10,000	9,320	11,990
5172	TELECOMMUNICATIONS	440	450	280	120
5178	NETWORK & SYSTEMS ADMINISTRATION	2,970	2,710	2,800	3,400
5183	INSURANCE	2,250	2,840	3,650	3,980
	TOTAL, INTERNAL SERVICE CHARGES	12,390	16,000	16,050	19,490
	SUBTOTAL, DUPLICATING	261,738	226,333	257,170	247,870
5901	ALLOCATED IN	20,030	24,400	27,600	37,000
	TOTAL, DUPLICATING	\$281,768	\$250,733	\$284,770	\$284,870

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

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

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

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

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

- Continue to expand solution integrations with 3CX Voice System to provide enhanced features and functionality, Outbound Dialing Campaigns, Automated Account Information, Call Details
- 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
- Remove all copper analog services that AT&T is discontinuing.

MAJOR BUDGET IMPACTS

- Decrease in overall M & O primarily due to strategic technology changes made by staff

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

TELECOMMUNICATIONS

This department was created to account for transactions related to the provision of telecommunications services. Funding is provided through charges to other departments based on actual usage.

Sources of Funds:

<u>Charges to Departments:</u>	
City Council	\$1,120
City Manager	1,810
City Attorney	2,360
City Clerk	1,470
City Treasurer	350
Finance	9,040
Human Resources	2,330
Risk Management	350
Information Systems	2,390
Recreation	20,570
Library	16,600
Older Adult Services/Sr. Nutrition	8,000
Communications/Digital Media Services	810
Planning	3,140
Code Compliance	2,440
Building	3,220
Engineering	89,670
Maintenance/Streets	8,860
Police	140,830
Fire	49,380
Center for the Arts	17,870
CDBG ADMIN	690
Successor Agency-Housing	1,720
Water/Lakes	23,660
Wastewater	28,050
Building Maintenance	350
Warehouse	890
Fleet Services	1,240
Duplicating	120
Network & Systems Administration	2,910
Workers' Compensation/Benefits Administration	900
Education COMPACT	3,800
Credit Union	3,370
TOTAL, Charges to Departments	\$450,310
Use of Available Fund Balance	-
TOTAL, Sources	\$450,310

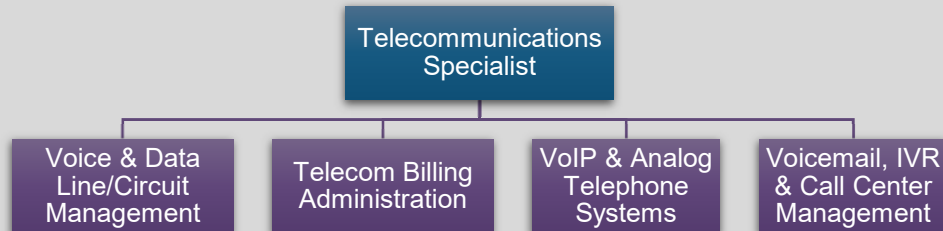
Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$107,640
Maintenance and Operations	253,210
Internal Service Charges	12,140
Allocations	52,000
Add to Available Fund Balance	25,480
TOTAL, Uses	\$450,470

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

TELECOMMUNICATIONS

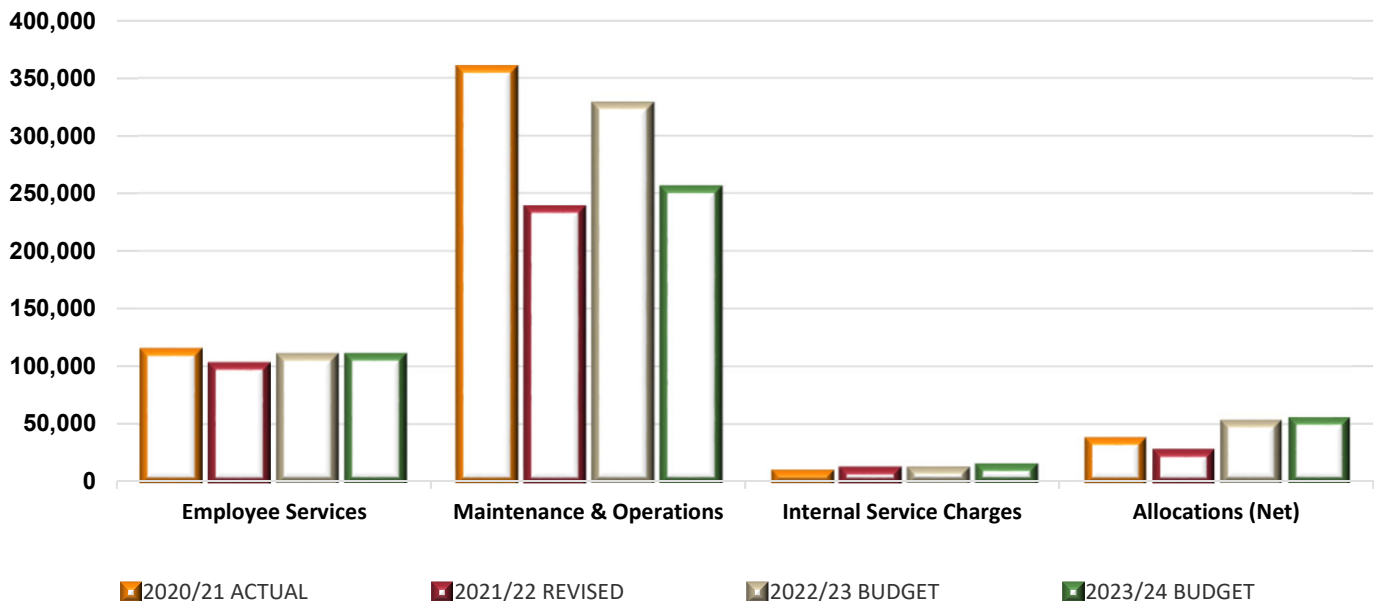
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
BUDGET:				
Employee Services	\$111,847	\$99,999	\$107,660	\$107,640
Maintenance & Operations	357,487	235,858	325,760	253,210
Internal Service Charges	6,880	9,670	9,160	12,140
Allocations (Net)	34,770	24,730	50,000	52,000
Total Budget	\$510,984	\$370,257	\$492,580	\$424,990

LINE ITEM DETAIL



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
654-771	TELECOMMUNICATIONS				
5001	REGULAR FULL-TIME	\$58,187	\$57,388	\$61,040	\$61,040
5020	OVERTIME	15,087	4,057	7,160	7,160
5025	OTHER EMPLOYEE OVERHEAD	2,582	2,265	2,240	2,220
5026	PERS-NORMAL COST	7,240	6,598	6,450	7,050
5029	PERS-UNFUNDED LIABILITY	17,240	18,930	19,690	19,160
5027	MEDICAL	6,569	5,951	6,410	6,540
5028	WORKERS' COMPENSATION	1,081	1,258	1,030	830
5030	FLEXIBLE BENEFITS	3,861	3,552	3,640	3,640
	TOTAL, EMPLOYEE SERVICES	111,847	99,999	107,660	107,640
5101	OFFICE/OPERATING SUPPLIES	(361)	69	1,000	1,000
5126	MAINTENANCE OF EQUIPMENT	39,011	11,045	44,000	30,000
5131	PROFESSIONAL SERVICES	1,283	9,447	10,000	10,000
5160	TRAINING & MEETINGS	0	0	6,000	6,000
5173	OTHER TELEPHONE	309,545	211,741	224,760	166,210
5194	MINOR OFFICE EQUIPMENT	8,010	3,557	40,000	40,000
	TOTAL, M & O	357,487	235,858	325,760	253,210
5175	MAIL & MOBILE SERVICES	0	100	100	660
5178	NETWORK & SYSTEMS ADMINISTRATION	4,360	6,690	5,530	7,430
5183	INSURANCE	2,520	2,880	3,530	4,050
	TOTAL, INTERNAL SERVICE CHARGES	6,880	9,670	9,160	12,140
	SUBTOTAL, TELECOMMUNICATIONS	476,214	345,527	442,580	372,990
5901	ALLOCATED IN	34,770	24,730	50,000	52,000
5902	ALLOCATED OUT	0	0	0	0
	TOTAL, TELECOMMUNICATIONS	\$510,984	\$370,257	\$492,580	\$424,990

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

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
654-771 TELECOMMUNICATIONS				
5001-654-771 REGULAR FULL-TIME				
1 Telecommunications Specialist	\$61,040	\$61,040	\$0	0.0%
5020-654-771 OVERTIME				
Overtime	3,160	3,160	0	0.0%
Standby Pay	4,000	4,000	0	0.0%
	7,160	7,160	0	0.0%
EMPLOYEE OVERHEAD:				
5025-654-771 OTHER EMPLOYEE OVERHEAD	2,240	2,220	(20)	-0.9%
5026-654-771 PERS-NORMAL COST	6,450	7,050	600	9.3%
5029-654-771 PERS-UNFUNDED LIABILITY	19,690	19,160	(530)	-2.7%
5027-654-771 MEDICAL	6,410	6,540	130	2.0%
5028-654-771 WORKERS' COMPENSATION	1,030	830	(200)	-19.4%
5030-654-771 FLEXIBLE BENEFITS	3,640	3,640	0	0.0%
TOTAL, EMPLOYEE SERVICES	107,660	107,640	(20)	0.0%
5101-654-771 OFFICE/OPERATING SUPPLIES				
Tools & Wiring Supplies	1,000	1,000	0	0.0%
5126-654-771 MAINTENANCE OF EQUIPMENT				
VoIP Network Software & Equipment	36,000	20,000	(16,000)	-44.4%
Wireless Network	8,000	10,000	2,000	25.0%
	44,000	30,000	(14,000)	-31.8%
5131-654-771 PROFESSIONAL SERVICES/CONTRACTS				
Telecommunication Services	10,000	10,000	0	0.0%
5160-654-771 TRAINING & MEETINGS				
Seminars, Conferences, Workshops	6,000	6,000	0	0.0%

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
654-771 TELECOMMUNICATIONS				
5173-654-771 OTHER TELEPHONE				
AT&T Telephone Service - Voice & Data	143,500	101,280	(42,220)	-29.4%
Cellular Data Connection	6,000	3,800	(2,200)	-36.7%
Cellular Phone Service	1,860	350	(1,510)	-81.2%
Cox Ethernet Services - VoIP & Data	49,500	45,260	(4,240)	-8.6%
SIP Services	22,200	14,180	(8,020)	-36.1%
Translation Services	1,700	1,340	(360)	-21.2%
	<u>224,760</u>	<u>166,210</u>	(58,550)	-26.1%
5194-654-771 MINOR OFFICE EQUIPMENT				
Voice/Data Hardware Upgrades	40,000	40,000	0	0.0%
TOTAL, M & O	325,760	253,210	(72,550)	-22.3%
5175-654-771 MAIL & MOBILE SERVICES	100	660	560	560.0%
5178-654-771 NETWORK & SYSTEMS ADMINISTRATION	5,530	7,430	1,900	34.4%
5183-654-771 INSURANCE				
General Liability Insurance	3,530	4,050	520	14.7%
TOTAL, INTERNAL SERVICE CHARGES	9,160	12,140	2,980	32.5%
SUBTOTAL, TELECOMMUNICATIONS	442,580	372,990	(69,590)	-15.7%
5901-654-771 ALLOCATED IN				
Info Systems/Administration	50,000	52,000	2,000	4.0%
TOTAL, TELECOMMUNICATIONS	\$492,580	\$424,990	(\$67,590)	-13.7%

MAIL & MOBILE SERVICES



DESCRIPTION

The Mail and Mobile Services division of the Information Systems department plays a crucial role in our organization. It serves two main functions: traditional mail distribution, metering, and postage services, and managing cellular services for all departments.

Funding is provided through charges to other departments based on actual usage and account management.

DEPARTMENT PRIORITIES

- Continue to provide mail distribution and postmarking services for all City departments
- Provide customer service, monitor usage reports and analyze cellular plans
- 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

- Maintained a level Office Supplies budget due to technology automation that led to less paper mailings even with an increase in the cost of USPS postage
- Continued increase in Professional Services due to increase in delivery services contracts and other service contracts

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

MAIL & MOBILE SERVICES

This department was created to account for transactions related to the provision of mail and mobile phone services. Funding is provided through charges to other departments based on actual postage usage and mobile phone accounts under management.

Sources of Funds:

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

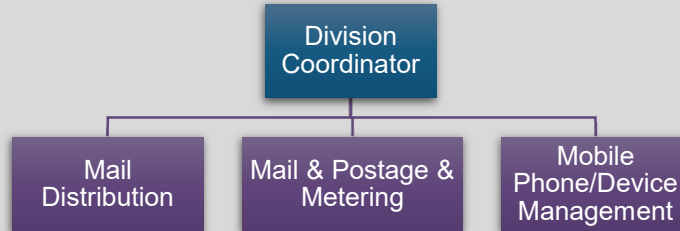
Uses of Funds:

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

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

MAIL & MOBILE SERVICES

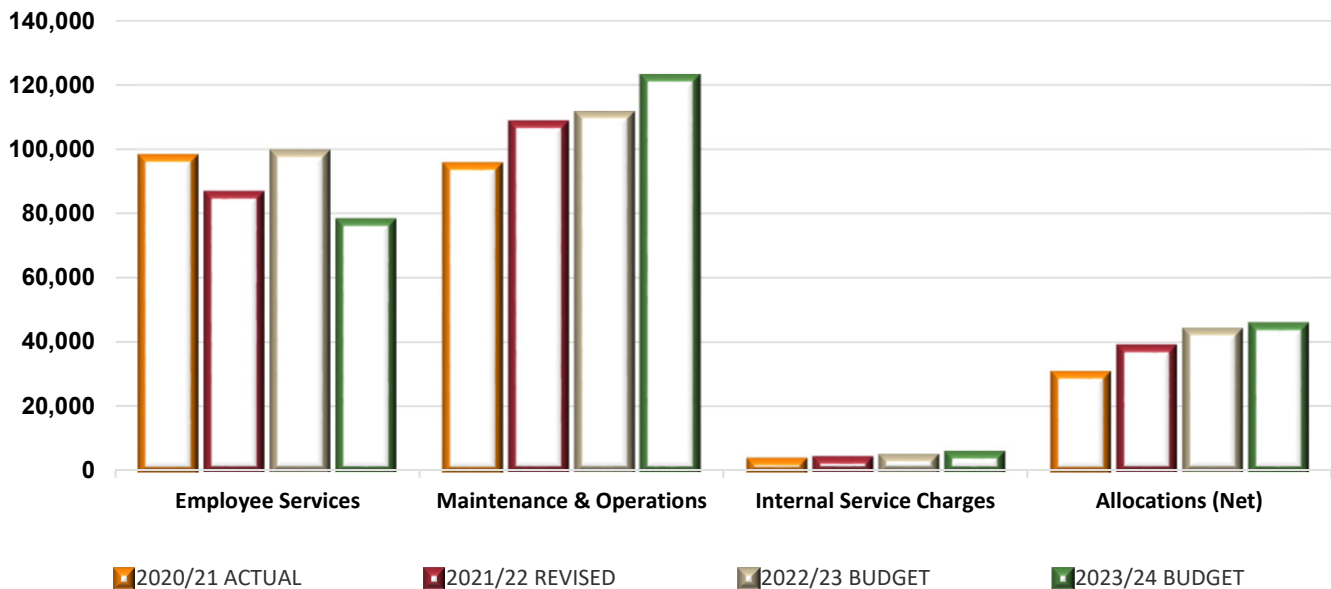
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
BUDGET:				
Employee Services	\$97,167	\$85,685	\$98,590	\$77,290
Maintenance & Operations	94,529	107,635	110,610	122,070
Internal Service Charges	2,920	3,150	3,850	4,890
Allocations (Net)	29,800	37,980	43,000	45,000
Total Budget	\$224,416	\$234,450	\$256,050	\$249,250

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
654-772	MAIL & MOBILE SERVICES				
5001	REGULAR FULL-TIME	\$53,949	\$43,328	\$52,640	\$49,740
5025	OTHER EMPLOYEE OVERHEAD	2,056	1,811	2,000	2,360
5026	PERS-NORMAL COST	5,765	5,170	5,560	5,750
5029	PERS-UNFUNDED LIABILITY	14,870	16,320	16,980	15,620
5027	MEDICAL	16,589	15,160	17,250	0
5028	WORKERS' COMPENSATION	795	988	850	630
5030	FLEXIBLE BENEFITS	3,143	2,908	3,310	3,190
	TOTAL, EMPLOYEE SERVICES	97,167	85,685	98,590	77,290
5101	OPERATING SUPPLIES	53,038	63,325	59,400	59,400
5131	PROFESSIONAL SERVICES/CONTRACTS	41,013	43,400	50,240	61,700
5173	OTHER TELEPHONE	478	910	970	970
	TOTAL, M & O	94,529	107,635	110,610	122,070
5178	NETWORK & SYSTEMS ADMINISTRATION	1,480	1,360	1,410	2,030
5183	INSURANCE	1,440	1,790	2,440	2,860
	TOTAL, INTERNAL SERVICE CHARGES	2,920	3,150	3,850	4,890
	SUBTOTAL, MAIL & MOBILE SERVICES	194,616	196,470	213,050	204,250
5901	ALLOCATED IN	29,800	37,980	43,000	45,000
	TOTAL, MAIL & MOBILE SERVICES	\$224,416	\$234,450	\$256,050	\$249,250

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

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

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

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

NETWORK & SYSTEMS ADMINISTRATION



DESCRIPTION

The Network and Systems Administration division of Information Systems engineers, maintains, and supports: network infrastructure for LAN and WAN connectivity over wired and wireless hardware; network security; VoIP networks; server farms; managed desktop computers and enterprise software; a fleet of mobile laptops and tablets; file, print and email services; security camera system that supports the City Hall campus and multiple other remote sites; data backup and recovery services; and the Escondido downtown wireless network.

Staff consists of network engineers and technicians including staff that service internal Help Desk calls and 24/7 on-call support.

The primary goal of our division is to support the business technology services of City staff so they can better serve our community. This division utilizes a centralized Help Desk system to track, prioritize, and solve network, application, and hardware related problems.

DEPARTMENT PRIORITIES

- Network security continues to be top priority. Continue to maintain PCI compliance, upgrade software, implement security patches, stay current with industry best practices, staff education programs and increase awareness initiatives.
- Continue efforts in the direction of virtualization and cloud technologies to reduce costs, increase efficiencies and maintain high availability
- Offering a portfolio of training / information that will help staff become and stay current with the technology they use daily. Deploy other technologies to improve connectivity and increase bandwidth to our remote sites and facilities. We will be expanding our wireless footprint to cover more of the City to accommodate smart City initiatives.
- Continue to provide ongoing help desk user support, network security, citywide WAN & LAN network and infrastructure support, VoIP phone network, maintain downtown wireless, camera security systems, server farm, desktop hardware replacement, printer replacement, application support, email systems, network security, 24/7 on call support, public safety and utilities mobile connectivity and data back up and disaster recovery services

NETWORK & SYSTEMS ADMINISTRATION

MAJOR BUDGET IMPACTS

- This budget includes an added Senior Network Systems Engineer
- Other increases in employee services are primarily due to increases in salaries and PERS-Unfunded Liability costs
- Increase in M & O is primarily due to the migration to Microsoft 365 licensing, refresh of PCs and data center technologies, and cybersecurity technology
- Increase in charges to Utilities departments primarily for additional cost of software licensing, and employee services, the expanded use of technology, and cybersecurity support that is split between Water and

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

NETWORK & SYSTEMS ADMINISTRATION

This fund was created to account for financial activity related to Network & Systems Administration services, licensing and hardware. Funding is provided through charges to other departments based on workstation inventory.

Sources of Funds:

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

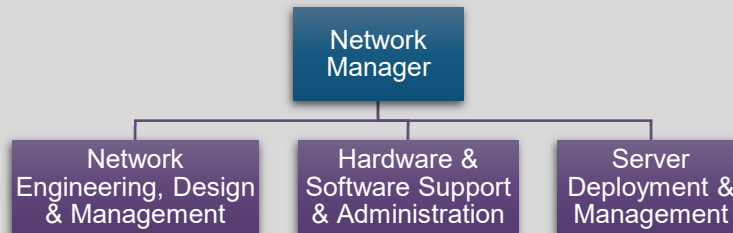
Uses of Funds:

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

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

NETWORK & SYSTEMS ADMINISTRATION

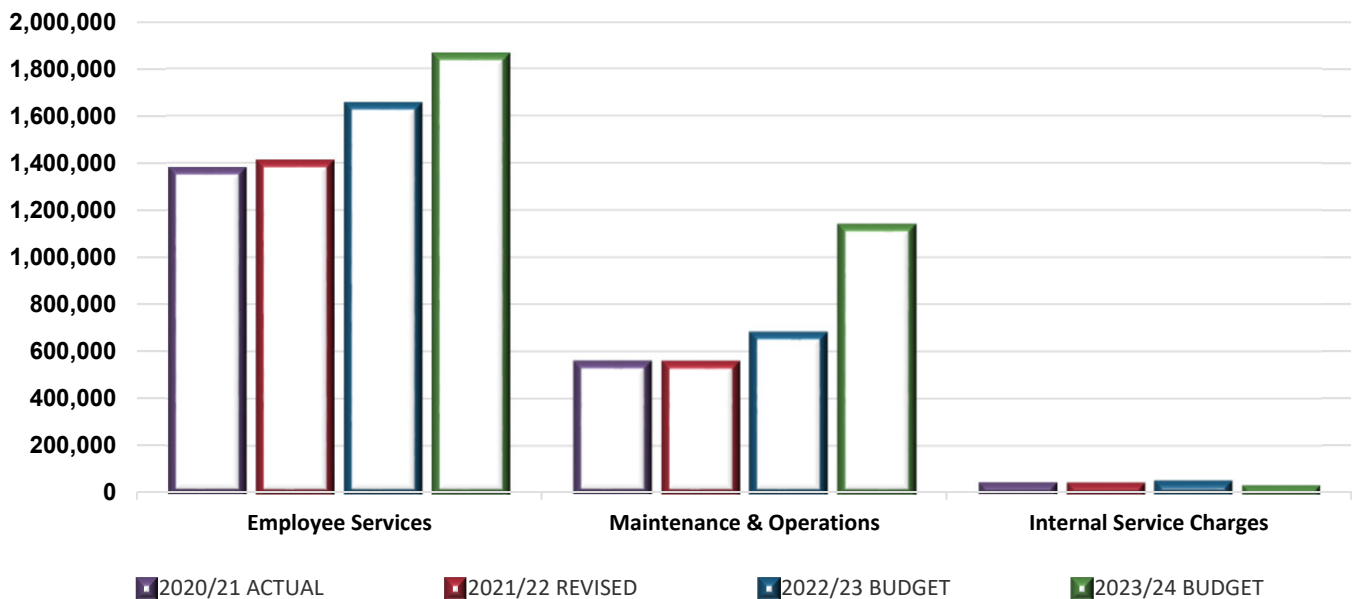
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	12.0	12.0	12.0	13.0
BUDGET:				
Employee Services	\$1,364,085	\$1,396,421	\$1,640,160	\$1,849,780
Maintenance & Operations	543,737	543,437	666,600	1,123,600
Internal Service Charges	26,080	28,630	36,270	17,800
Allocations (Net)	21,061	31,480	36,900	55,600
Total Budget	\$1,954,963	\$1,999,968	\$2,379,930	\$3,046,780

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
657-033	NETWORK & SYSTEMS ADMINISTRATION				
5001	REGULAR FULL-TIME	\$800,098	\$801,705	\$962,880	\$1,101,870
5020	OVERTIME	20,626	24,416	24,090	24,090
5025	OTHER EMPLOYEE OVERHEAD	30,047	28,799	32,960	34,210
5026	PERS-NORMAL COST	88,836	86,284	101,690	127,180
5029	PERS-UNFUNDED LIABILITY	242,810	271,630	283,310	332,170
5027	MEDICAL	124,983	123,450	165,640	156,600
5028	WORKERS' COMPENSATION	12,603	16,860	15,810	14,310
5030	FLEXIBLE BENEFITS	44,082	43,277	53,780	59,350
	TOTAL, EMPLOYEE SERVICES	1,364,085	1,396,421	1,640,160	1,849,780
5101	OFFICE/OPERATING SUPPLIES	19,977	19,486	18,500	18,500
5126	MAINTENANCE OF EQUIPMENT	4,967	2,587	6,200	6,200
5131	PROFESSIONAL SERVICES/CONTRACTS	33,959	36,275	43,700	145,700
5161	MILEAGE	64	0	500	500
5173	OTHER TELEPHONE	6,158	5,803	8,200	8,200
5193	SOFTWARE	320,059	334,670	384,500	679,500
5194	MINOR OFFICE EQUIPMENT	158,553	144,616	205,000	265,000
	TOTAL, M & O	543,737	543,437	666,600	1,123,600
5164	FLEET SERVICES	5,120	4,600	4,520	5,200
5165	DUPLICATING	70	80	30	1,450
5172	TELECOMMUNICATIONS	3,980	4,030	3,290	2,910
5175	MAIL & MOBILE SERVICES	2,180	1,190	1,350	900
5183	INSURANCE	14,730	18,730	27,080	7,340
	TOTAL, INTERNAL SERVICE CHARGES	26,080	28,630	36,270	17,800
	SUBTOTAL, NETWORK & SYSTEMS ADMINISTRATION	1,933,902	1,968,488	2,343,030	2,991,180

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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
657-033	NETWORK & SYSTEMS ADMINISTRATION				
5901	ALLOCATED IN	21,900	31,480	36,900	55,600
5902	ALLOCATED OUT	(839)	0	0	0
	TOTAL, NETWORK & SYSTEMS ADMINISTRATION	\$1,954,963	\$1,999,968	\$2,379,930	\$3,046,780

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

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

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

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

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

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

ANNUAL OPERATING BUDGET



2023/24



WORKERS' COMPENSATION INSURANCE



DESCRIPTION

The Workers' Compensation Fund was created to account for transactions related to the City's workers' compensation claims expenses and excess coverage premiums. Claims can result from minor on-the-job injuries that require a brief visit to the doctor or emergency room, to complicated and serious accidents or injuries with extended time off for recovery and possible modification to job duties. Claims expenses include approved medical treatments and prescriptions, and lost wages as appropriate. Funding is provided through charges to

other departments based on payroll expenses.

The City is self-insured for workers' compensation claims up to \$500,000 per occurrence. Excess Workers' Compensation coverage is purchased through Public Risk Innovation, Solutions, and Management (PRISM). The Excess Workers' Compensation coverage includes reimbursement for payments above the City's self-insured retention that the City is required to make under workers' compensation law.

DEPARTMENT PRIORITIES

- Provide day-to-day customer service assistance and training to all employees and departments for on-the-job injuries
- Coordinate, monitor and act as a liaison for the City's self insured plan requirements with contracted Third Party Administrator, medical providers, investigators, outside attorneys and other vendors
- Assist the City Attorney's office in monitoring all litigated Workers' Compensation claims, including monitoring and attending hearings, settlement conferences and trials
- Provide analysis and recommendations for claim settlements and safety retirements to City staff as well as City Council
- Facilitate the City's Return-to-Work Program for occupational injuries and illnesses with employees as well as departments

WORKERS' COMPENSATION INSURANCE

MAJOR BUDGET IMPACTS

- Anticipated increase in excess insurance premiums
- Increase in internal service charges, primarily general liability insurance charges
- Increase in allocations in from primarily the City Attorney, Human Resources, and Risk Management departments
- Currently projected fund balance is less than the actuarially recommended levels. Due to budgetary constraints, this department was unable to add to fund balance.

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

WORKERS' COMPENSATION INSURANCE

The Workers' Compensation fund was created to account for the City's self-insurance provision of Workers' Compensation Insurance. Funding is provided through charges to departments based on payroll expenses.

Sources of Funds:

Charges to Departments	\$6,090,960
Interest	150,000
Use of Available Fund Balance	0
TOTAL, Sources	<u><u>\$6,240,960</u></u>

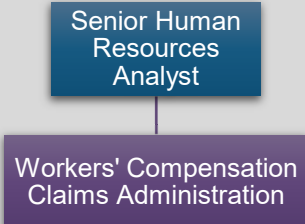
Uses of Funds:

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

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

WORKERS' COMPENSATION INSURANCE

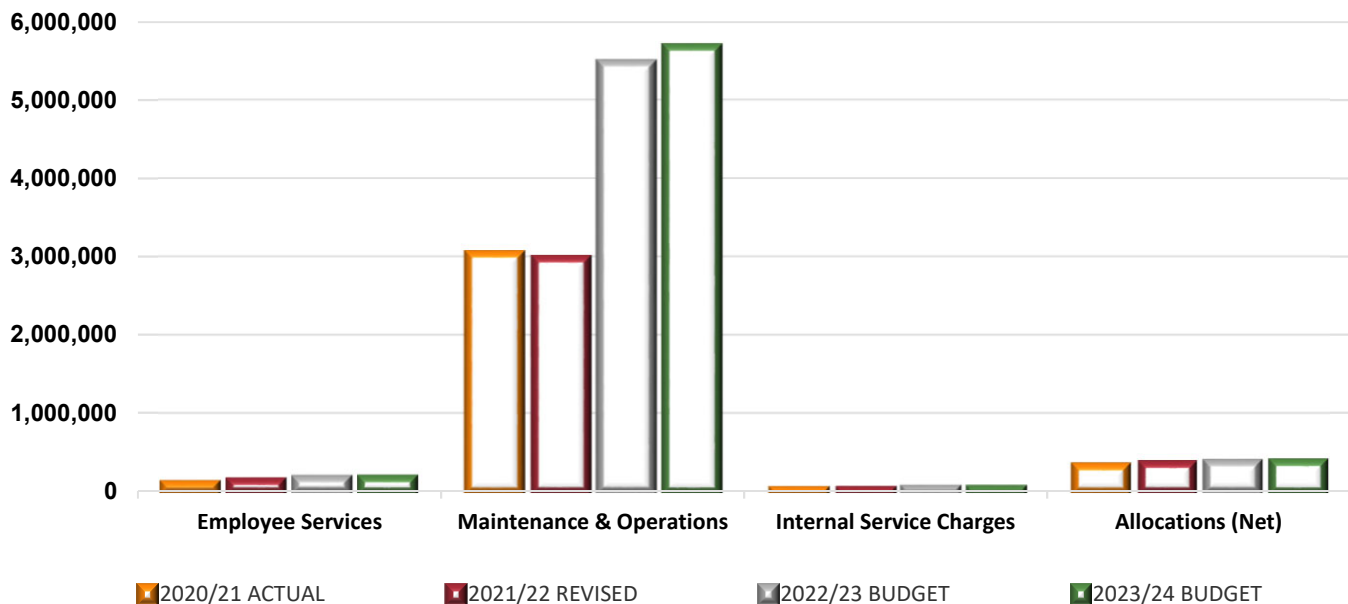
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
BUDGET:				
Employee Services	\$95,734	\$127,275	\$157,780	\$164,990
Maintenance & Operations	3,026,205	2,968,029	5,463,640	5,668,480
Internal Service Charges	17,520	19,340	30,720	32,780
Allocations (Net)	321,590	343,960	362,080	374,710
Total Budget	\$3,461,049	\$3,458,604	\$6,014,220	\$6,240,960

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
690-721	WORKERS' COMPENSATION INSURANCE				
5001	REGULAR FULL-TIME	\$56,270	\$76,838	\$92,250	\$96,860
5025	OTHER EMPLOYEE OVERHEAD	2,095	2,216	2,400	2,490
5026	PERS-NORMAL COST	6,140	7,864	9,740	11,190
5029	PERS-UNFUNDED LIABILITY	22,240	21,940	29,760	29,670
5027	MEDICAL	5,203	13,043	17,250	18,470
5028	WORKERS' COMPENSATION	848	1,498	1,490	1,230
5030	FLEXIBLE BENEFITS	2,937	3,876	4,890	5,080
	TOTAL, EMPLOYEE SERVICES	95,734	127,275	157,780	164,990
5101	OFFICE/OPERATING SUPPLIES	830	452	750	1,500
5129	BENEFITS PAID	61,073	(23,231)	1,666,990	1,666,990
5130	MEDICAL SERVICES	1,624,403	1,561,819	1,913,700	1,913,700
5131	PROFESSIONAL SERVICES/CONTRACTS	422,802	475,616	616,300	616,300
5133	LEGAL COUNSEL	167,321	105,610	290,000	253,190
5160	TRAINING AND MEETINGS	275	1,415	3,500	2,000
5161	MILEAGE REIMBURSEMENT	0	0	500	500
5162	DUES AND SUBSCRIPTIONS	310	0	350	350
5167	ADVERTISING AND PRINTING	0	0	100	0
5169	OTHER INSURANCE	748,878	846,027	970,000	1,212,500
5173	OTHER TELEPHONE	312	321	1,450	1,450
	TOTAL, M & O	3,026,205	2,968,029	5,463,640	5,668,480
5165	DUPLICATING	40	260	40	150
5172	TELECOMMUNICATIONS	220	230	140	120
5175	MAIL & MOBILE SERVICES	310	180	200	80
5178	NETWORK & SYSTEMS ADMINISTRATION	2,880	1,270	1,320	640

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

	<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
690-721 WORKERS' COMPENSATION INSURANCE				
TOTAL, INTERNAL SERVICE CHARGES	17,520	19,340	30,720	32,780
SUBTOTAL, WORKERS' COMPENSATION INSURANCE	3,139,459	3,114,644	5,652,140	5,866,250
5901 ALLOCATED IN	321,590	343,960	362,080	374,710
TOTAL, WORKERS' COMPENSATION INSURANCE	\$3,461,049	\$3,458,604	\$6,014,220	\$6,240,960

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

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

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

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

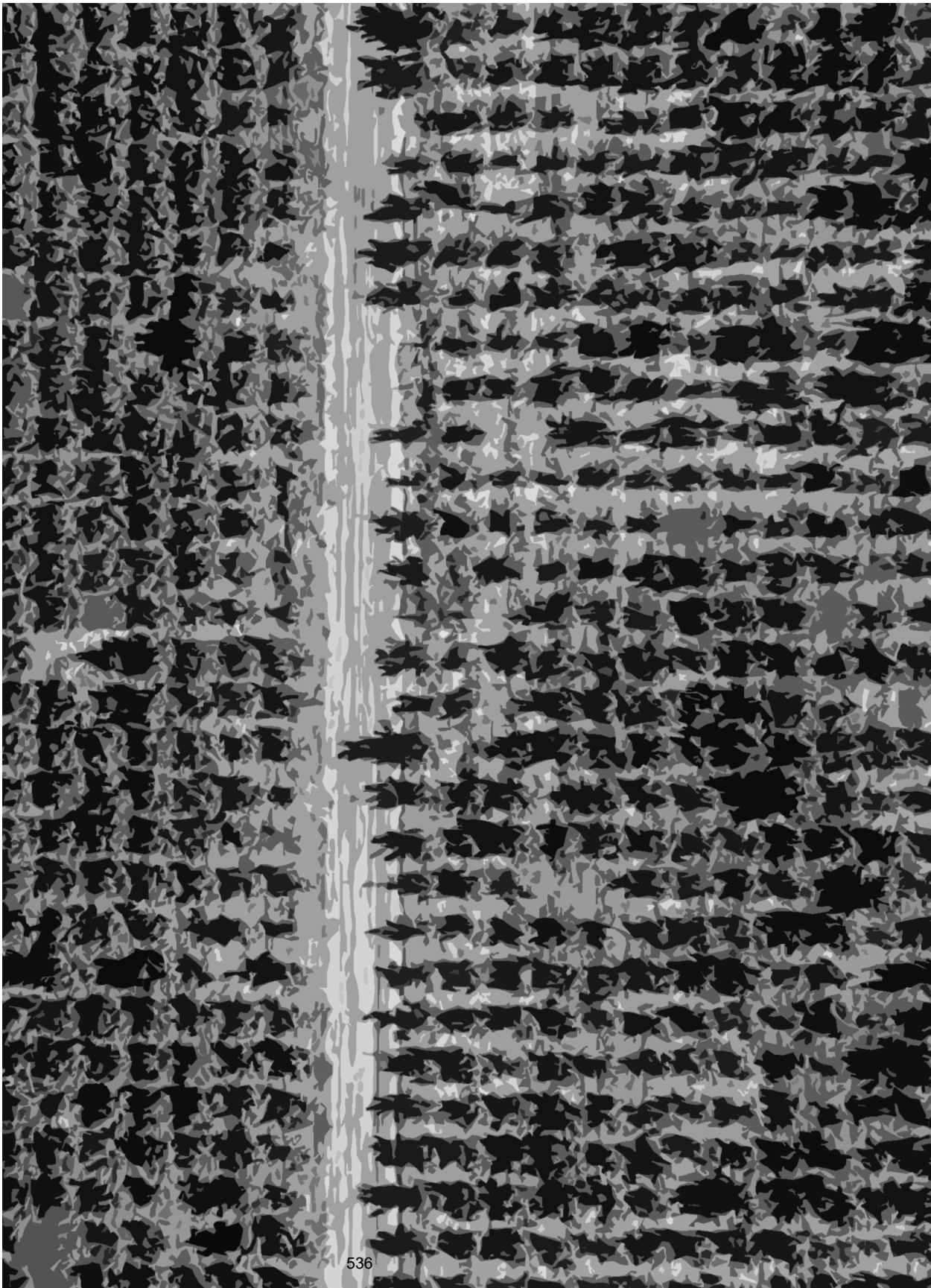
CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Line Item Detail

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

ANNUAL OPERATING BUDGET



2023/24



GENERAL LIABILITY INSURANCE

confidence level to rebuild surplus, insurance premiums (across the board) are experiencing drastic rate increases - this is especially true for the general liability and cyber policies.

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

GENERAL LIABILITY INSURANCE

This fund was created to account for transactions related to the City's self-insurance provision of general liability insurance. Funding is provided through charges to departments based on future risk evaluation, prior claims experience, and other factors.

Sources of Funds:

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

Uses of Funds:

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

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

GENERAL LIABILITY INSURANCE

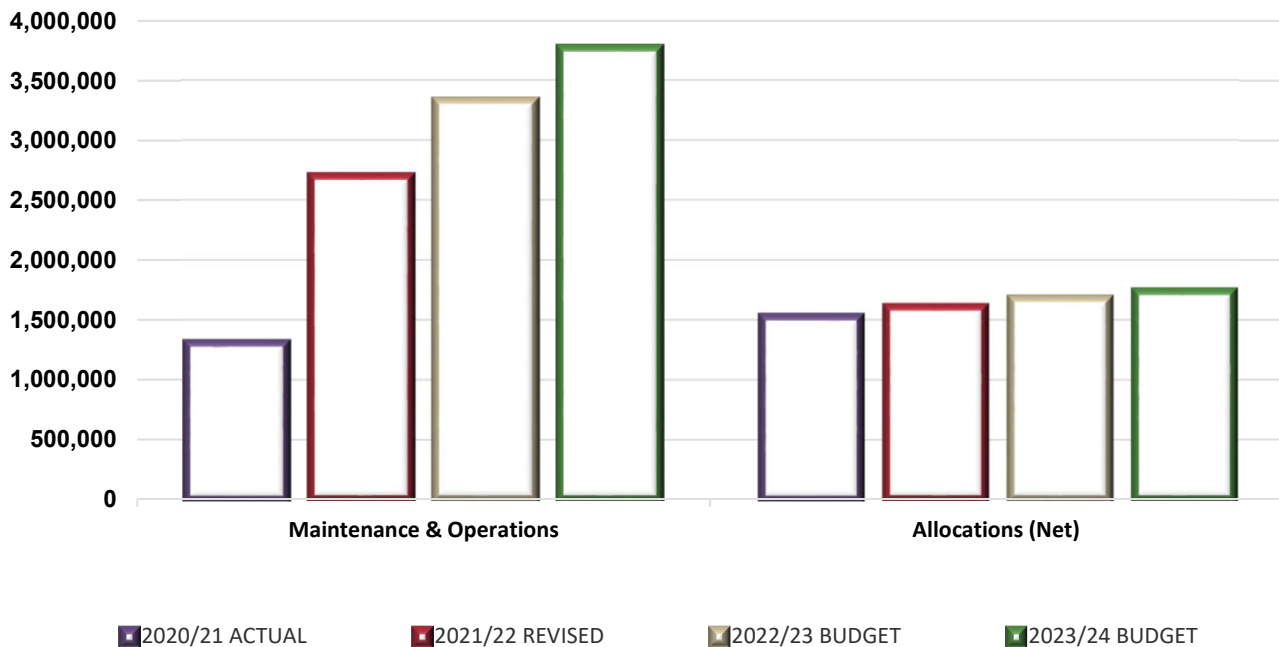
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
BUDGET:				
Maintenance & Operations	\$1,305,184	\$2,695,798	\$3,328,700	\$3,765,900
Allocations (Net)	<u>1,524,950</u>	<u>1,604,320</u>	<u>1,678,100</u>	<u>1,742,790</u>
Total Budget	\$2,830,134	\$4,300,117	\$5,006,800	\$5,508,690

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
691-722	GENERAL LIABILITY INSURANCE				
5103	TRIAL SUPPLIES	\$0	\$0	\$1,500	\$0
5131	PROFESSIONAL SERVICES/CONTRACTS	78,503	84,137	123,600	90,000
5133	LEGAL COUNSEL	8,368	56,050	200,000	151,700
5134	INVESTIGATIONS	0	0	5,000	2,000
5135	RESEARCH	9,059	9,211	9,000	5,400
5140	EXPERT WITNESS	64,974	44,544	100,000	34,000
5142	DEPOSITIONS	13,981	23,098	40,000	19,000
5143	COURIER SERVICES	1,028	2,022	5,000	5,600
5147	COURT FEES	4,143	2,891	5,000	2,700
5149	PREVENTION	0	0	15,000	0
5151	LIABILITY CLAIMS EXPENSES	(384,667)	425,446	100,000	25,000
5153	SETTLEMENTS	124,466	217,382	200,000	400,000
5154	JUDGMENTS	0	0	50,000	0
5160	TRAINING AND MEETINGS	1,316	85	4,000	0
5166	OTHER DUPLICATING	14,458	9,973	8,000	12,000
5169	OTHER INSURANCE	1,369,556	1,820,957	2,462,600	3,018,500
TOTAL, M & O		1,305,184	2,695,798	3,328,700	3,765,900
SUBTOTAL, GENERAL LIABILITY INSURANCE		1,305,184	2,695,798	3,328,700	3,765,900
5901	ALLOCATED IN	1,524,950	1,604,320	1,678,100	1,742,790
TOTAL, GENERAL LIABILITY INSURANCE		\$2,830,134	\$4,300,117	\$5,006,800	\$5,508,690

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

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

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

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

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, critical illness and hospital indemnity; 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, wellness expo, retirement, deferred compensation and other relevant employee meetings
- Provide administration for several employee benefit plans and programs

BENEFITS ADMINISTRATION

- Assist employees with all aspects of medical leaves of absence, family leave requests and coordinate the return to work
- Ensure the City is compliant with all applicable State or Federal laws that are implemented and process all contract amendments for CalPERS and/or PARS Plans
- Provide analysis, research and recommendations of various employee benefit programs and serve on the City's Health Insurance Committee
- Serve on the Deferred Compensation Investment Committee

MAJOR BUDGET IMPACTS

- Increase in health insurance premium projections for 2024.
- Increase in calendar year 2023 health insurance premiums of 11.48% for HMO and 10.42% for HDHP, and an increase in projected calendar year 2024 health insurance premiums of 12%.
- Increase in internal service charges, primarily general liability insurance charges
- \$216,000 projected use of available fund balance

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

BENEFITS ADMINISTRATION

This fund was created to account for transactions related to the provision of health, life, and other benefits for City employees. Funding is provided through charges to other departments and through payroll deductions from employees.

Sources of Funds:

Charges to Departments	\$519,170
City Paid Premiums	8,767,170
Employee Contributions	1,858,790
Retiree Premiums	800,000
COBRA Premiums	125,000
TOTAL, Charges to Departments and Premiums	12,070,130
Insurance Rebate	45,000
Use of Available Fund Balance	236,870
TOTAL, Sources	12,352,000

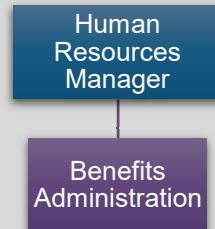
Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$456,150
Maintenance and Operations	11,754,200
Internal Service Charges	79,380
Allocations	62,600
TOTAL, Uses	\$12,352,330

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

BENEFITS ADMINISTRATION

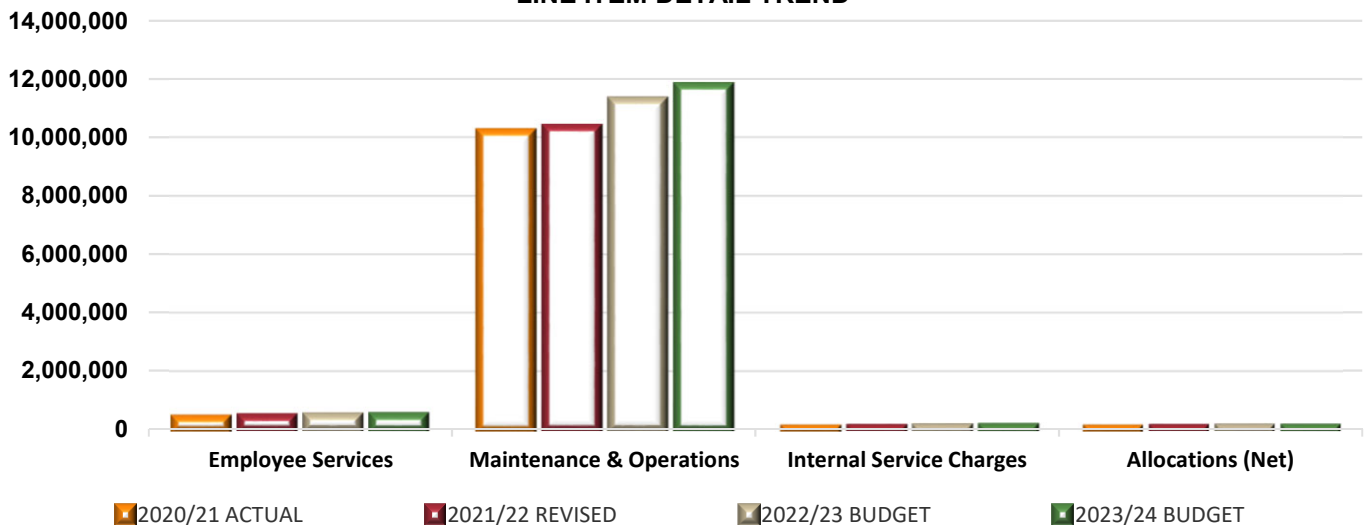
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
STAFFING:				
Regular Full-Time	3.0	3.0	3.0	3.0
Temporary Part-Time (FTE)	0.4	0.4	0.4	0.4
Department Total	3.4	3.4	3.4	3.4
BUDGET:				
Employee Services	\$392,601	\$407,047	\$440,450	\$456,150
Maintenance & Operations	10,166,127	10,321,295	11,253,950	11,754,200
Internal Service Charges	46,450	53,390	73,040	79,380
Allocations (Net)	50,910	54,560	60,280	62,600
Total Budget	\$10,656,088	\$10,836,292	\$11,827,720	\$12,352,330

LINE ITEM DETAIL TREND



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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
692-723	BENEFITS ADMINISTRATION				
5001	REGULAR FULL-TIME	\$240,412	\$240,009	\$248,880	\$262,080
5004	TEMPORARY PART-TIME	0	0	8,000	8,000
5020	OVERTIME	295	0	0	0
5025	OTHER EMPLOYEE OVERHEAD	7,723	7,329	7,580	7,540
5026	PERS-NORMAL COST	26,647	25,817	26,270	30,270
5029	PERS-UNFUNDED LIABILITY	64,150	77,650	80,280	80,700
5027	MEDICAL	37,168	38,573	51,750	50,020
5028	WORKERS' COMPENSATION	3,682	4,920	4,140	3,460
5030	FLEXIBLE BENEFITS	12,525	12,749	13,550	14,080
	TOTAL, EMPLOYEE SERVICES	392,601	407,047	440,450	456,150
5101	OFFICE/OPERATING SUPPLIES	699	1,143	1,200	1,200
5131	PROFESSIONAL SERVICES/CONTRACTS	31,719	126,667	109,500	109,500
5160	TRAINING & MEETINGS	339	237	3,000	3,000
5161	MILEAGE REIMBURSEMENT	0	0	100	100
5162	DUES AND SUBSCRIPTIONS	325	795	1,970	1,970
5169	OTHER INSURANCE	10,081,878	10,153,696	11,052,000	11,550,960
5184	TUITION	25,002	26,507	60,500	60,500
5193	SOFTWARE	26,167	12,250	25,680	26,970
	TOTAL, M & O	10,166,127	10,321,295	11,253,950	11,754,200
5165	DUPLICATING	2,250	900	1,190	730
5172	TELECOMMUNICATIONS	670	670	800	780
5175	MAIL & MOBILE SERVICES	7,230	7,440	7,570	9,180
5178	NETWORK & SYSTEMS ADMINISTRATION	2,830	2,620	2,720	4,560
5183	INSURANCE	33,470	41,760	60,760	64,130
	TOTAL, INTERNAL SERVICE CHARGES	46,450	53,390	73,040	79,380
	SUBTOTAL, BENEFITS ADMINISTRATION	10,605,178	10,781,732	11,767,440	12,289,730

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

		<u>2020/21 ACTUAL</u>	<u>2021/22 ACTUAL</u>	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>
692-723	BENEFITS ADMINISTRATION				
5901	ALLOCATED IN	50,910	54,560	60,280	62,600
	TOTAL, BENEFITS ADMINISTRATION	\$10,656,088	\$10,836,292	\$11,827,720	\$12,352,330

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

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	\$ Change	% Change
692-723 BENEFITS ADMINISTRATION				
5001-692-723 REGULAR FULL-TIME				
1 Human Resources Manager	\$127,970	\$127,970	\$0	0.0%
1 Human Resources Analyst I	70,750	78,000	7,250	10.2%
1 Human Resources Technician I/II	50,160	56,110	5,950	11.9%
	<u>248,880</u>	<u>262,080</u>	13,200	5.3%
5004-692-723 TEMPORARY PART-TIME				
Clerical Assistance	8,000	8,000	0	0.0%
EMPLOYEE OVERHEAD:				
5025-692-723 OTHER EMPLOYEE OVERHEAD	7,580	7,540	(40)	-0.5%
5026-692-723 PERS-NORMAL COST	26,270	30,270	4,000	15.2%
5029-692-723 PERS-UNFUNDED LIABILITY	80,280	80,700	420	0.5%
5027-692-723 MEDICAL	51,750	50,020	(1,730)	-3.3%
5028-692-723 WORKERS' COMPENSATION	4,140	3,460	(680)	-16.4%
5030-692-723 FLEXIBLE BENEFITS	13,550	14,080	530	3.9%
TOTAL, EMPLOYEE SERVICES	440,450	456,150	15,700	3.6%
5101-692-723 OFFICE/OPERATING SUPPLIES				
Benefit Supplies	1,200	1,200	0	0.0%
5131-692-723 PROFESSIONAL SERVICES/CONTRACTS				
CalPERS 4th Level (Safety and Misc.)	55,000	55,000	0	0.0%
Employee Assistance Program	26,000	26,000	0	0.0%
Employee Wellness Program	5,000	5,000	0	0.0%
Flexible Spending Account Administration	15,000	15,000	0	0.0%
Patient Protection & Affordable Care Act Reporting	5,000	5,000	0	0.0%
Unemployment Administration	3,500	3,500	0	0.0%
	<u>109,500</u>	<u>109,500</u>	0	0.0%
5160-692-723 TRAINING & MEETINGS				
Seminars, Conferences, Workshops	3,000	3,000	0	0.0%
5161-692-723 MILEAGE REIMBURSEMENT	100	100	0	0.0%

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

	<u>2022/23 REVISED</u>	<u>2023/24 BUDGET</u>	\$\$ Change	% Change
692-723 BENEFITS ADMINISTRATION				
5162-692-723 DUES AND SUBSCRIPTIONS				
International Foundation of Employee Benefit Plans	0	325	325	100.0%
Professional Organization Membership & Subscriptions	<u>1,970</u>	<u>1,645</u>	(325)	-16.5%
	1,970	1,970	0	0.0%
5169-692-723 OTHER INSURANCE				
City Paid Premiums	2,000	2,000	0	0.0%
COBRA Premiums	125,000	125,000	0	0.0%
Health Insurance Premiums	9,780,000	10,383,960	603,960	6.2%
Life Insurance Premiums	100,000	80,000	(20,000)	-20.0%
Retiree Premiums	900,000	800,000	(100,000)	-11.1%
Waiver of Insurance Rebates	<u>145,000</u>	<u>160,000</u>	15,000	10.3%
	11,052,000	11,550,960	498,960	4.5%
5184-692-723 TUITION				
Tuition Program	60,500	60,500	0	0.0%
5193-692-723 SOFTWARE				
Peoplesoft Software Support (1/2 of cost in 023)	25,680	26,970	1,290	5.0%
TOTAL, M & O	11,253,950	11,754,200	500,250	4.4%
5165-692-723 DUPLICATING	1,190	730	(460)	-38.7%
5172-692-723 TELECOMMUNICATIONS	800	780	(20)	-2.5%
5175-692-723 MAIL & MOBILE SERVICES	7,570	9,180	1,610	21.3%
5178-692-723 NETWORK & SYSTEMS ADMINISTRATION	2,720	4,560	1,840	67.6%
5183-692-723 INSURANCE				
General Liability Insurance	60,760	64,130	3,370	5.5%
TOTAL, INTERNAL SERVICE CHARGES	73,040	79,380	6,340	8.7%
SUBTOTAL, BENEFITS ADMINISTRATION	11,767,440	12,289,730	522,290	4.4%

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

	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>	\$\$ Change	% Change
692-723 BENEFITS ADMINISTRATION				
5901-692-723 ALLOCATED IN				
Finance	9,220	8,930	(290)	-3.1%
Human Resources	45,060	47,520	2,460	5.5%
Risk Management	<u>6,000</u>	<u>6,150</u>	150	2.5%
	60,280	62,600	2,320	3.8%
TOTAL, BENEFITS ADMINISTRATION	\$11,827,720	\$12,352,330	\$524,610	4.4%

ANNUAL OPERATING BUDGET



2023/24



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 \$814,680,600. 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

Public Risk Innovation, Solutions, and Management (PRISM) (formally 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.

MAJOR BUDGET IMPACTS

- An estimated \$324,000 increase to the Property Program Insurance Premium is in line with insurance increases industry wide as a result of significant increases of property claims from catastrophic events including wildfires and flooding.

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

PROPERTY INSURANCE

This fund was created to account for transactions related to property insurance obtained for the City. Funding is provided through charges to departments.

Sources of Funds:

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

Uses of Funds:

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

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

PROPERTY INSURANCE

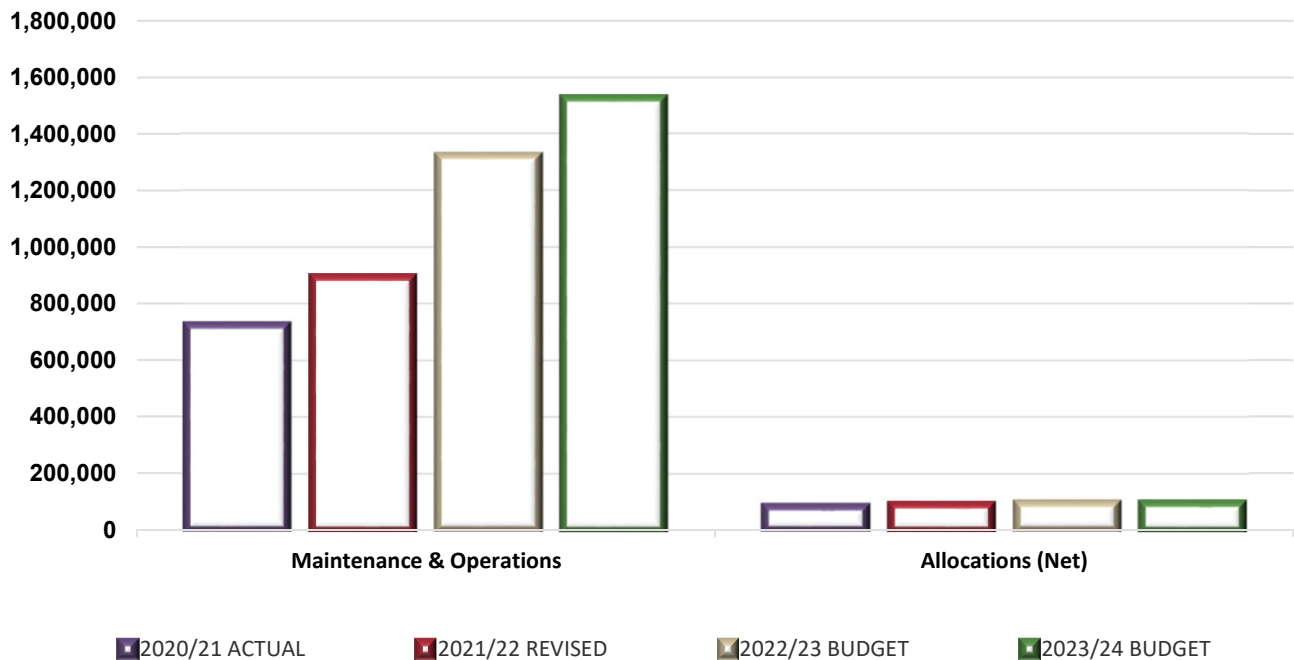
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
BUDGET:				
Maintenance & Operations	\$722,969	\$893,416	\$1,320,000	\$1,524,000
Allocations (Net)	82,870	91,220	94,660	96,800
Total Budget	<u>\$805,839</u>	<u>\$984,636</u>	<u>\$1,414,660</u>	<u>\$1,620,800</u>

LINE ITEM DETAIL TREND



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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
693-724	PROPERTY INSURANCE				
5120	VANDALISM REPAIRS	\$0	\$0	\$5,000	\$0
5131	PROFESSIONAL SERVICES/CONTRACTS	0	0	5,000	0
5152	PROPERTY SELF-RETENTION	0	0	10,000	0
5169	OTHER INSURANCE	722,969	893,416	1,300,000	1,524,000
	TOTAL, M & O	722,969	893,416	1,320,000	1,524,000
	SUBTOTAL, PROPERTY INSURANCE	722,969	893,416	1,320,000	1,524,000
5901	ALLOCATED IN	82,870	91,220	94,660	96,800
	TOTAL, PROPERTY INSURANCE	\$805,839	\$984,636	\$1,414,660	\$1,620,800

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

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

ANNUAL OPERATING BUDGET



2023/24



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

- Dental PPO calendar year rate decreased by 4.6%
- Projected use of \$205,000 in available fund balance

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

DENTAL INSURANCE

This fund was created to account for transactions related to the provision of dental insurance to City employees. Funding is provided through charges to other departments based on employee participation.

Sources of Funds:

Charges to Departments	\$300,080
Employee Contributions	365,350
Use of Available Fund Balance	204,570
TOTAL, Sources	<u><u>\$870,000</u></u>

Uses of Funds:

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

**CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary**

DENTAL INSURANCE

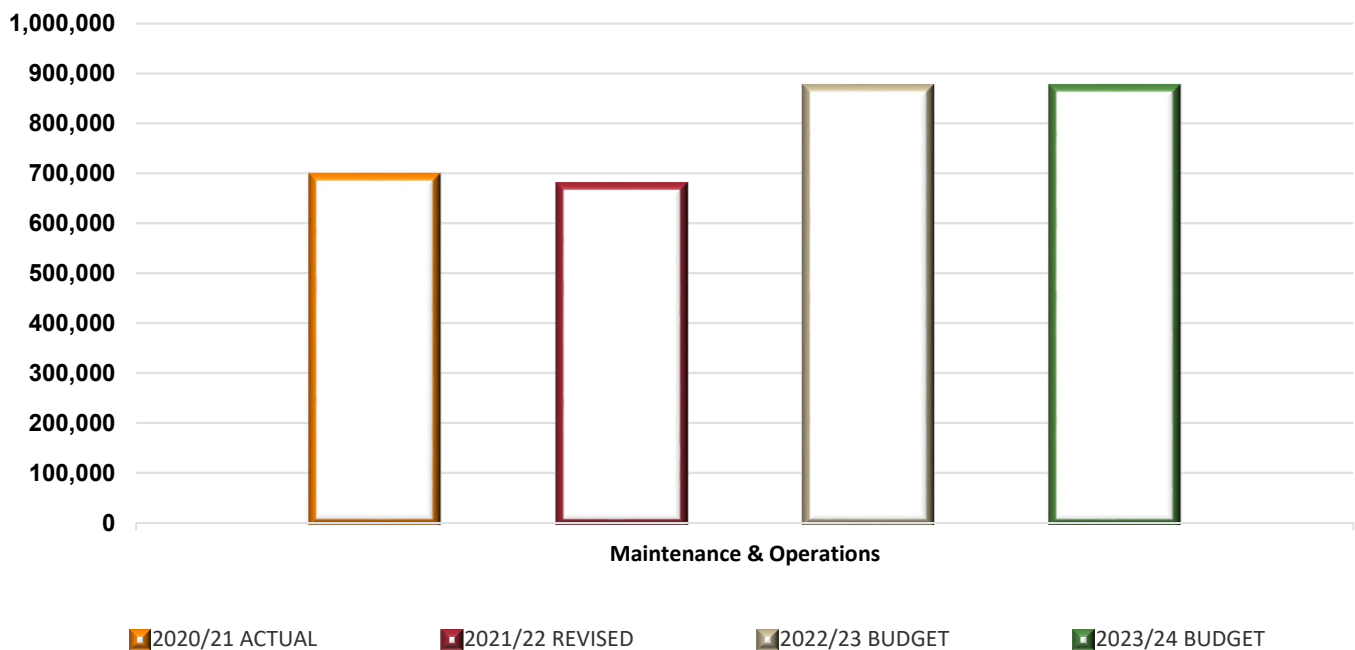
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
BUDGET:				
Maintenance & Operations	\$691,264	\$673,802	\$870,000	\$870,000

LINE ITEM DETAIL TREND



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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
694-725 DENTAL INSURANCE					
5131	PROFESSIONAL SERVICES/CONTRACTS	\$60,240	\$62,561	\$95,000	\$90,000
5151	CLAIMS PAYMENTS	568,510	540,217	710,000	710,000
5169	OTHER INSURANCE	62,514	71,024	65,000	70,000
	TOTAL, M & O	691,264	673,802	870,000	870,000
	TOTAL, DENTAL INSURANCE	\$691,264	\$673,802	\$870,000	\$870,000

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

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

ANNUAL OPERATING BUDGET



2023/24



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 Patient Protection and Affordable Care Act, Federal CARES Act Credits or potential layoffs

MAJOR BUDGET IMPACTS

- Use of \$80,000 in available fund balance
- Projected claims for FY 2023/24 have been estimated at \$25,000 per quarter. Based on the projected claims and the current fund balance of \$362,410, the Unemployment Insurance Fee will be reduced from 0.09% to 0.02%. The decrease in rate is primarily due to increase in projected citywide wages and Federal Cares Act credits received in prior fiscal years.

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

UNEMPLOYMENT INSURANCE

This fund was created to account for Unemployment Insurance Claims. Funding is provided by charges to departments based on payroll costs.

Sources of Funds:

Charges to Departments	\$20,000
Use of Available Fund Balance	<u>80,000</u>
TOTAL, Sources	<u><u>\$100,000</u></u>

Uses of Funds:

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

CITY OF ESCONDIDO
FY 2023/24 Operating Budget
Department Summary

UNEMPLOYMENT INSURANCE

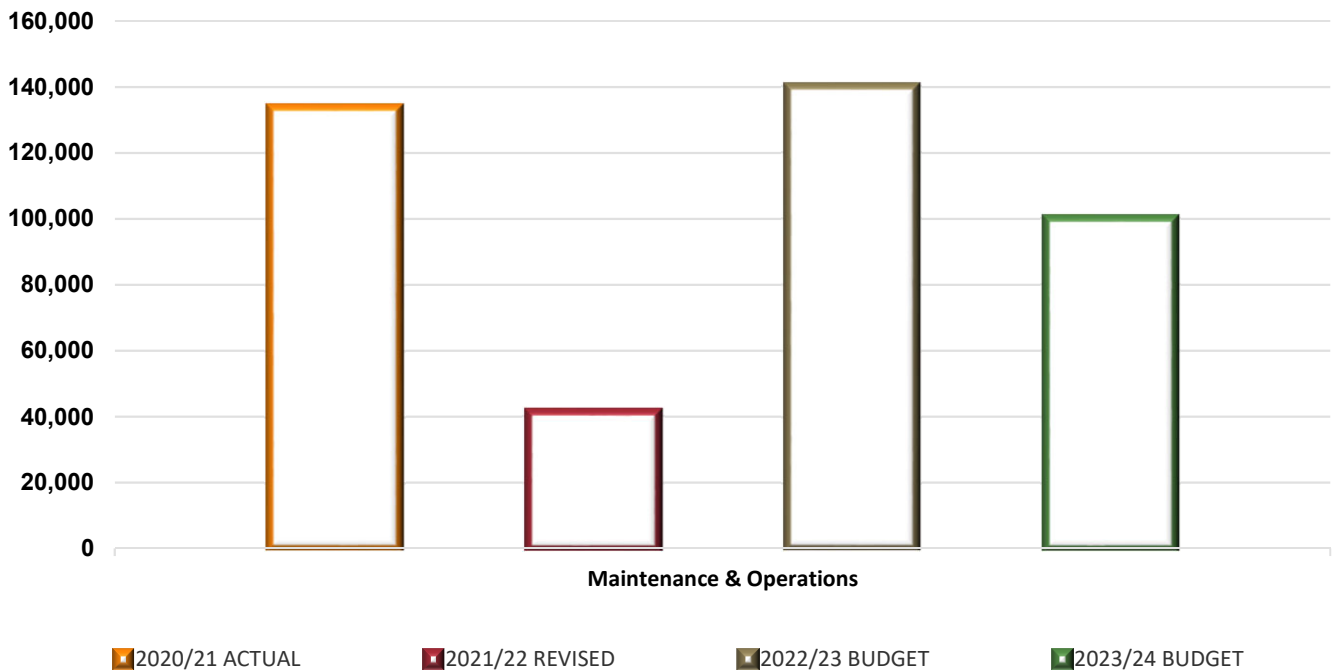
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2020/21 Actual	2021/22 Actual	2022/23 Revised	2023/24 Budget
BUDGET:				
Maintenance & Operations	\$133,737	\$41,234	\$140,000	\$100,000

LINE ITEM DETAIL TREND



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

		<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>ACTUAL</u>	<u>2022/23</u> <u>REVISED</u>	<u>2023/24</u> <u>BUDGET</u>
696-727	UNEMPLOYMENT INSURANCE				
5151	CLAIMS PAYMENTS	\$133,737	\$41,234	\$140,000	\$100,000
	TOTAL, M & O	133,737	41,234	140,000	100,000
	TOTAL, UNEMPLOYMENT INSURANCE	\$133,737	\$41,234	\$140,000	\$100,000

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

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

ANNUAL OPERATING BUDGET



2023/24



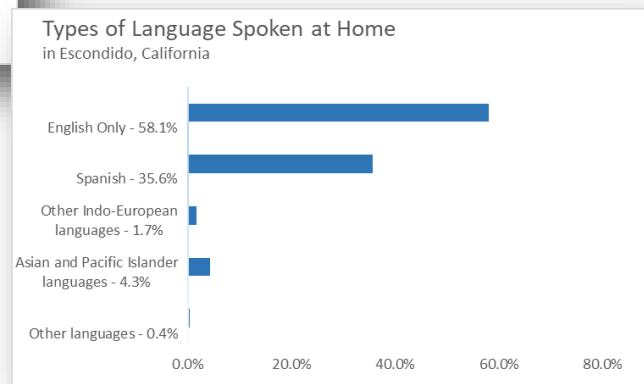
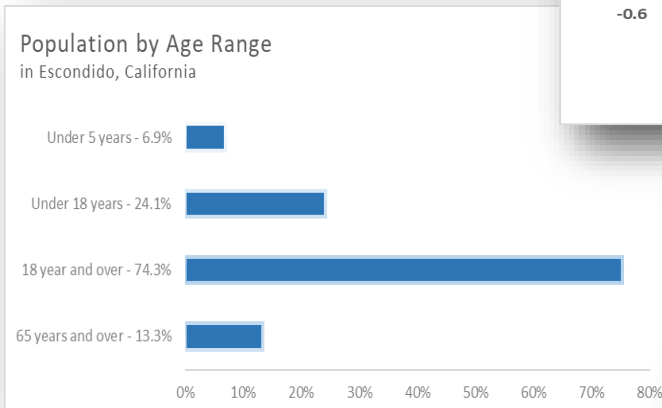
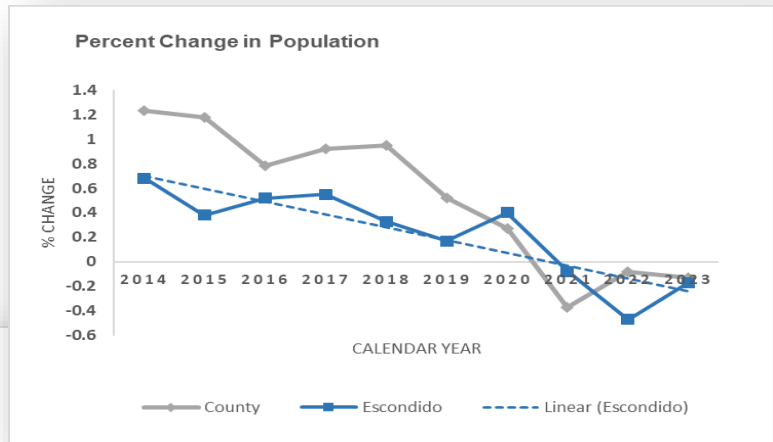
CITY OF ESCONDIDO
FY 2023/24 Budget
Statistics, Demographics & Financial Comparisons by Strategic Goal

GENERAL:

Year of Incorporation.....	1888
Form of Government	Council/Manager
Area in Square Miles (2021/22).....	37.5

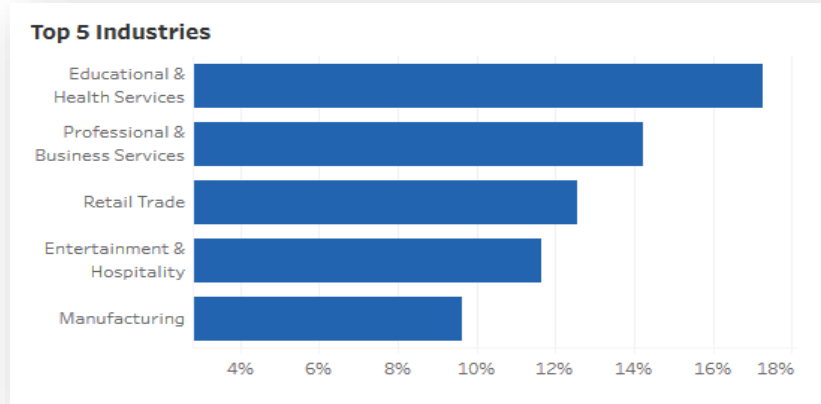
ECONOMIC DEVELOPMENT:

Population (July 2022).....	150,270
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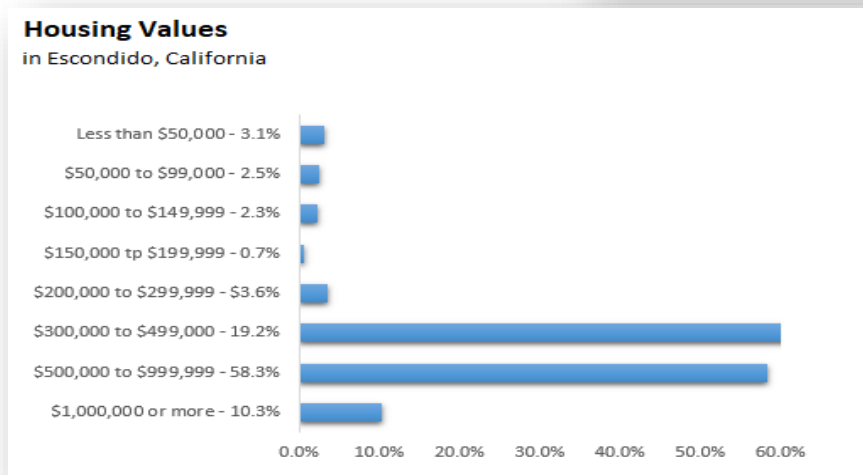
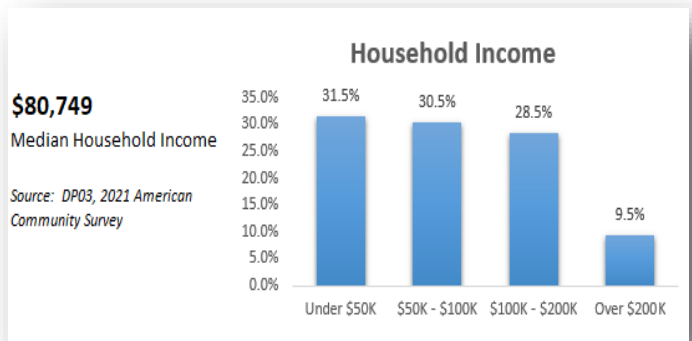
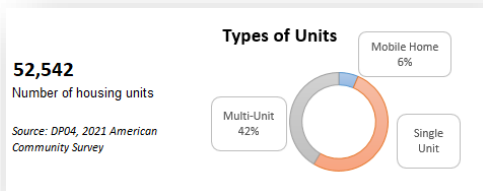


CITY OF ESCONDIDO
FY 2023/24 Budget
Statistics, Demographics & Financial Comparisons by Strategic Goal

Business Licenses (active) - Escondido Only (2022/23): 6,750



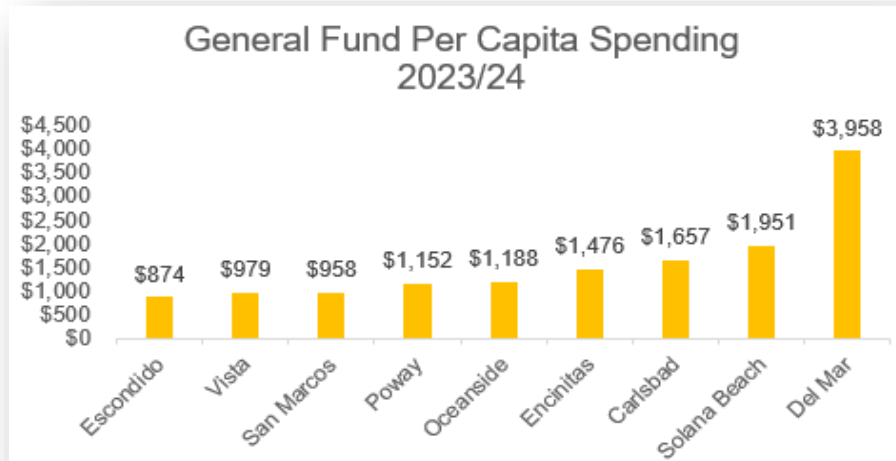
Residential Building Permits Issued (2022/23):
 Single Family Dwellings..... 24
 Multiple Family Dwellings 33



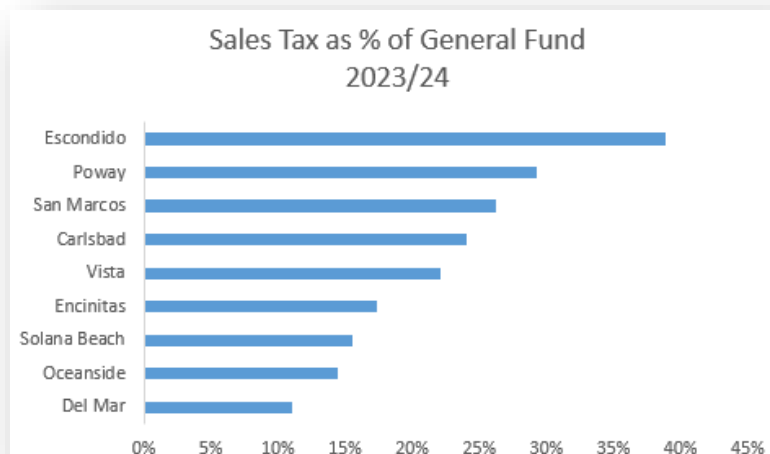
CITY OF ESCONDIDO
FY 2023/24 Budget
Statistics, Demographics & Financial Comparisons by Strategic Goal

FISCAL MANAGEMENT:

The City of Escondido is the second largest City in North San Diego County. It has consistently been doing more with less and providing quality services at the lowest possible cost. Below is a per capita comparison of projected total General Fund operating expenditures for fiscal year 2023/24 for cities in North San Diego County. The City of Escondido has the lowest per Capital Spending.



In addition, sales tax is the largest General Fund revenue source for the City of Escondido. At 39% of total General Fund revenue, the City relies heavily on this source of revenue to fund quality services more so than any other City in North San Diego County.



CITY OF ESCONDIDO
FY 2023/24 Budget
Statistics, Demographics & Financial Comparisons by Strategic Goal

NEIGHBORHOOD IMPROVEMENT:

Education (as of June 2023):

Total Number of Private Preschools	9
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	8

Number of Developed Parks (includes 2 lakes) (as of June 2023)..... 15

Library (2022/23):

Library Materials Circulation	493,612
Library Actual Visits to Facility	238,481
Library Virtual Visits	275,565
Total Library Collection	152,168

City Maintained Roads (2022/23)..... 431

Utilities (2022/23):

Daily Average Sewage Treatment in Gallons	13,000,000
Number of Water Service Connections	27,454
Miles of Water Mains	441
Number of Fire Hydrants	3,941
Daily Average Water Consumption in Gallons	17,860,000

PUBLIC SAFETY:

Fire Protection (2022):

Average Responses/Day	48
Total Fire Responses	368
Total Emergency Medical Service Responses	13,804
Total All Other Calls	3,300

Police Protection (2022/23):

Total Number of Arrests	4,222
Total Number of Traffic Citations	5,162
Total Accidents Recorded	884

CITY OF ESCONDIDO
FY 2023/24 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 2023/24 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 2023/24 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 2023/24 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 2023/24 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 2023/24 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 2023/24 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 2023/24 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 - Audited financial statements submitted to the Mayor, City Council, and City Manager by the Finance Director on an annual basis.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

Contingency – A budgeted amount set aside for emergency or unanticipated expenditures.

Debt Service - The payment of principal and interest on borrowed funds, such as bonds.

Debt Service Fund - These funds are used to account for the payment of principal and interest on bonds.

Department - A major organizational group of the City with overall management responsibility for an operation or a group of related operations within a functional area.

Employee Services - A grouping of object codes based on the different forms of employee compensation, such as salaries of permanent and temporary staff, overtime pay, and benefits.

Encumbrance - An obligation, in the form of an order or contract, that will become payable when goods are delivered or services rendered.

Enterprise Funds - These funds are used to account for specific services that are funded directly through user fees, such as water and wastewater services.

Expenditure - An amount of money disbursed for a budgeted item which results in a decrease in net financial resources.

Fee - A charge levied for providing a service or permitting an activity.

Fines & Forfeitures - Revenues received and/or bail monies forfeited upon conviction of a misdemeanor or municipal infraction.

Fiscal Year - The twelve-month period of time on which the budget is based. The City's fiscal year is July 1 through June 30.

CITY OF ESCONDIDO
FY 2023/24 OPERATING BUDGET
GLOSSARY OF TERMS

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which all resources and related liabilities and equities are recorded and segregated to carry out a specific operation or purpose.

Fund Balance - That portion of the fund equity that is available for expenditures at any time during the fiscal year.

Full Time Equivalent (FTE) - The decimal equivalent of a part-time position converted to a full time basis, i.e., one person working half time would count as 0.50 FTE.

Full Time Position - A position whereby the employee works a full schedule as defined by the City, receives the benefits for full-time employees, and is covered by employment laws.

GAAP - Generally Accepted Accounting Principles are uniform minimum standards used for accounting and reporting used for both private industry and governments.

Gann Appropriation Limit - This term refers to Article XIII B of the California State Constitution that places limits on the amount of proceeds from taxes that state and local government agencies can receive and spend each year.

General Fund - This is the general operating fund for the City, utilized to account for all resources not required to be accounted for in another fund.

General Obligation (G.O.) Bond - This type of bond is backed by the full faith, credit and taxing power of the government.

Governmental Accounting Standards Board (GASB) - The Governmental Accounting Standards Board establishes and improves standards of states and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

Governmental Funds – There are three groups of funds: proprietary funds that account for business-like activities such as enterprise and internal service funds, fiduciary funds that account for funds held in an agency or by a trustee for others such as trust funds and governmental funds that account for everything else. There are four types of governmental funds that the City budgets for: general fund, special revenue funds, debt service funds, and capital project funds.

Government Finance Officers Association (GFOA) Distinguished Budget Award - Highest form of recognition in governmental budgeting. Its attainment represents a significant accomplishment by the management, staff and elected officials of recipients. Budgets are evaluated for effectiveness as a policy document, a financial plan, an operations guide and as a communication device.

Grant - A contribution by one governmental unit to another unit, usually in support of a specific facility or function.

Infrastructure - Public domain fixed assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the city.

Intergovernmental - Revenues received from another government for services, such as reimbursement for mandates or public safety programs.

Internal Service Charges – Charges made by internal service funds to other funds for services provided to the City. Charges are allocated based on various usage formulas.

Internal Service Fund - These funds account for services provided by one City department to another City department on a cost reimbursement basis (including replacement costs).

CITY OF ESCONDIDO
FY 2023/24 OPERATING BUDGET
GLOSSARY OF TERMS

Investment - Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals and base payments.

Investment Policy - A Council adopted policy identifying permitted investments of the City's idle cash.

Leasing - A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the City at the end of the lease.

Licenses & Permits - An official certificate granting authorization with revenues collected as a means of recovering the cost of regulating the activities (i.e. building permit, grading permit, parking permit).

Line Item Budget - A budget that lists detailed expenditure categories (employee services, maintenance & operations, capital outlay, internal service charges and allocations) separately, along with amounts budgeted for each specific category.

Long-Term Debt - Debt with a maturity of more than one year after the date of issue.

Maintenance & Operations (M&O) - A grouping of object codes based on nondurable supplies and services. Office supplies, building maintenance, printing, travel, rent, professional services and contracts, and telephone service are included in this category.

Mandated Program - A requirement by the State or Federal government that the City perform a task, perform a task a particular way or perform a task to meet a particular standard, often without compensation from the higher level of government.

Modified Accrual Basis of Accounting - The method under which revenues and other financial resource increments are recognized when they become susceptible to accrual; that is, when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay the liabilities of the current period.

One-time Expenditures and/or Revenues - These are expenditures and/or revenues for one-time projects or services. After the project or service is completed, expenditures and/or revenues are terminated and are not considered part of the budget for the following year.

Part Time Position - A position whereby the employee works a partial schedule as defined by the City, and receives partial benefits.

PERS - Public Employees Retirement System provided for employees in the State of California.

Per Capita - A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

Property Tax - An "ad valorem" tax on real property, based upon the value of the property.

Proposed Budget - The budget as formulated and proposed by the City Manager. It is submitted to the City Council for review and approval.

Reserve - A separate fund balance account maintained for restricted use, i.e., fiscal sustainability or economic stabilization; or for unrestricted use to protect the City from emergencies or unanticipated expenditures.

Revenue - Income generated by taxes, bonds, interest income, land rental, fines, fees, licenses, permits, and grants.

CITY OF ESCONDIDO
FY 2023/24 OPERATING BUDGET
GLOSSARY OF TERMS

Revenue Bonds - Bonds issued pledging future revenues, usually water, sewer, garbage or drainage charges, to cover debt payments in addition to operating costs.

Revised Budget – The official budget as adopted and as amended by the City Council through the course of a fiscal year.

Special Revenue Fund - These funds are used to account for the revenue derived from specific taxes or other earmarked revenue sources (other than for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

Structurally Balanced Budget – The amount of budgeted ongoing costs is equal to or less than the amount of budgeted ongoing revenues.

Successor Agency – A designated successor entity to the former redevelopment agency, given all authority, rights, powers, duties, and obligations previously vested with the former redevelopment agency per AB 1X 26.

Taxes - Mandatory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Transfers - Legally authorized financial transaction occurring between a fund receiving revenue to the fund through which the resources are to be expended.

Trust Funds - These individual funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies.

RESOLUTION NO. 2023-58

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ESCONDIDO, CALIFORNIA, ADOPTING OPERATING BUDGETS FOR CERTAIN CITY DEPARTMENTS FOR FISCAL YEAR 2023/24 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

WHEREAS, the budgets for all City Departments for the period July 1, 2023, through June 30, 2024, inclusive, contained in the Fiscal Year 2023/24 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 2023/24, subject to any further amendments pursuant to approval of Compensation Plans for employees of the City of Escondido; and

WHEREAS, 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; and

WHEREAS, 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.

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 operating budgets for certain City Departments for Fiscal Year 2023/24 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.

PASSED, ADOPTED AND APPROVED by the City Council of the City of Escondido at a regular meeting thereof the 21st day of JUNE, 2023 by the following vote to wit:

AYE : Councilmembers: GARCIA, GARCIA, MARTINEZ, MORASCO, WHITE

NOES : Councilmembers: NONE

ABSENT : Councilmembers: NONE

APPROVED:

DocuSigned by:

Dane White

19FFE5DB8C3B409...

DANE WHITE, Mayor of the
City of Escondido, California

ATTEST:

DocuSigned by:

Zack Beck

A58535D0BDC1430...

ZACK BECK, City Clerk of the
City of Escondido, California

RESOLUTION NO. 2023-58

www.escondido.org/annual-operating-budget



2023/24